



# Dave Yost • Auditor of State

## **SCHOOLS SUMMARY OF UNAUDITED FINANCIAL INFORMATION**

**AS OF AND FOR THE YEAR ENDED JUNE 30, 2014**

**SCHOOL SUMMARY OF UNAUDITED FINANCIAL INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2014  
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# Dave Yost • Auditor of State

I hereby submit to the Ohio General Assembly the summary financial information of the Ohio schools districts, joint vocational schools/career centers and educational service centers for the year ended June 30, 2014 as required by Section 117.38 of the Ohio Revised Code. The financial information contained herein was compiled from the unaudited annual financial reports filed with my office for that year.

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Dave Yost,  
Auditor of State



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ALL SCHOOLS  
REPORTING UNDER  
GAAP

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**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                                    | County     | Type    | Assets                  |             |                                 |                                           |                                   |                        |                      |                                 |
|-----------------------------------------------------------|------------|---------|-------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|----------------------|---------------------------------|
|                                                           |            |         | Cash And<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Internal<br>Balances | Intergovernmental<br>Receivable |
| Apollo Joint Vocational School District                   | Allen      | CC/JVSD | 41,693,012              | 0           | 0                               | 0                                         | 680                               | 5,958                  | 0                    | 15,985,005                      |
| Ashland Co-West Holmes Joint Vocational School District   | Ashland    | CC/JVSD | 6,588,959               | 0           | 0                               | 22,244                                    | 0                                 | 5,332                  | 0                    | 47,275                          |
| Ashtabula County Career and Technical Center              | Ashtabula  | CC/JVSD | 8,395,346               | 0           | 2,880                           | 34,791                                    | 6,127                             | 76,989                 | 0                    | 127,065                         |
| Tri-County Career Center                                  | Athens     | CC/JVSD | 4,650,398               | 0           | 0                               | 32,604                                    | 0                                 | 2,588                  | 0                    | 109,323                         |
| Belmont-Harrison Vocational School District               | Belmont    | CC/JVSD | 2,640,221               | 0           | 0                               | 35,877                                    | 0                                 | 0                      | 0                    | 25,156                          |
| Southern Hills Joint Vocational School District           | Brown      | CC/JVSD | 8,490,722               | 0           | 12,890                          | 1,622                                     | 12,936                            | 0                      | 0                    | 35,116                          |
| Butler Technology and Career Development Schools          | Butler     | CC/JVSD | 25,206,133              | 0           | 0                               | 0                                         | 23,790                            | 19,910                 | 0                    | 87,257                          |
| Springfield-Clark Career Technology Center                | Clark      | CC/JVSD | 8,909,196               | 0           | 0                               | 1,974                                     | 3,314                             | 14,001                 | 0                    | 113,266                         |
| U.S. Grant Joint Vocational School District               | Clermont   | CC/JVSD | 11,345,652              | 0           | 0                               | 2,620                                     | 32,695                            | 0                      | 0                    | 0                               |
| Columbiana County Career and Technology Center            | Columbiana | CC/JVSD | 6,944,648               | 0           | 0                               | 2,995                                     | 0                                 | 6,254                  | 0                    | 0                               |
| Coshocton County Career Center                            | Coshocton  | CC/JVSD | 1,219,595               | 0           | 9,532                           | 11,991                                    | 0                                 | 0                      | 0                    | 29,847                          |
| Cuyahoga Valley Career Center                             | Cuyahoga   | CC/JVSD | 8,015,043               | 6,277,384   | 0                               | 16,585                                    | 4,419                             | 14,341                 | 0                    | 4,614                           |
| Polaris Career Center                                     | Cuyahoga   | CC/JVSD | 8,878,232               | 0           | 0                               | 36,354                                    | 9,427                             | 5,050                  | 0                    | 63,155                          |
| Delaware Area Career Center                               | Delaware   | CC/JVSD | 29,766,954              | 0           | 0                               | 24,306                                    | 26,133                            | 77,245                 | 0                    | 370,755                         |
| Ehove Career Center                                       | Erie       | CC/JVSD | 5,776,007               | 0           | 0                               | 50,289                                    | 0                                 | 406,105                | 0                    | 103,867                         |
| Eastland-Fairfield Career and Technical School            | Franklin   | CC/JVSD | 19,354,434              | 0           | 0                               | 0                                         | 19,290                            | 7,084                  | 0                    | 148,238                         |
| Gallia-Jackson-Vinton Joint Vocational School District    | Gallia     | CC/JVSD | 7,798,100               | 0           | 2,677                           | 26,012                                    | 149                               | 2,862                  | 0                    | 168,062                         |
| Greene County Vocational School District                  | Greene     | CC/JVSD | 9,141,298               | 0           | 0                               | 59,399                                    | 0                                 | 27,738                 | 0                    | 102,247                         |
| Great Oaks Institute of Technology and Career Development | Hamilton   | CC/JVSD | 36,233,520              | 0           | 0                               | 0                                         | 45,481                            | 249,757                | 0                    | 1,699,777                       |
| Four County Career Center                                 | Henry      | CC/JVSD | 6,164,007               | 3,442,226   | 0                               | 169,408                                   | 6,866                             | 44,688                 | 0                    | 864                             |
| Jefferson County Joint Vocational School District         | Jefferson  | CC/JVSD | 2,073,628               | 0           | 94,048                          | 14,947                                    | 0                                 | 199,244                | 0                    | 13,565                          |
| Knox County Career Center                                 | Knox       | CC/JVSD | 12,528,573              | 0           | 7,522                           | 46,029                                    | 1,559                             | 11,546                 | 0                    | 28,916                          |
| Auburn Vocational School District                         | Lake       | CC/JVSD | 4,677,944               | 0           | 154,294                         | 6,345                                     | 2,580                             | 39,526                 | 0                    | 68,179                          |
| Lawrence County Joint Vocational School District          | Lawrence   | CC/JVSD | 4,493,594               | 0           | 0                               | 2,818                                     | 0                                 | 0                      | 0                    | 186,310                         |
| Career & Technology Education Center                      | Licking    | CC/JVSD | 10,943,048              | 0           | 1,395                           | 653                                       | 3,875                             | 489,430                | 0                    | 243,043                         |
| Ohio Hi-Point Joint Vocational School District            | Logan      | CC/JVSD | 9,787,919               | 0           | 0                               | 937                                       | 2,686                             | 93,903                 | 0                    | 29,756                          |
| Lorain County Joint Vocational School District            | Lorain     | CC/JVSD | 10,725,958              | 0           | 0                               | 16,264                                    | 0                                 | 11,135                 | 0                    | 224,110                         |
| Tolles Career & Technical Center                          | Madison    | CC/JVSD | 7,465,886               | 50          | 0                               | 85,760                                    | 18,735                            | 86,674                 | 0                    | 131,088                         |
| Mahoning County Career and Technical Center               | Mahoning   | CC/JVSD | 2,821,014               | 19,483,426  | 4,080                           | 19,729                                    | 4,854                             | 102,233                | 0                    | 10,360                          |
| Tri-Rivers Joint Vocational School District               | Marion     | CC/JVSD | 2,398,534               | 0           | 0                               | 60,519                                    | 0                                 | 2,236                  | 197,748              | 4,400                           |
| Medina County Joint Vocational School District            | Medina     | CC/JVSD | 12,399,562              | 0           | 0                               | 126,989                                   | 0                                 | 8,965                  | 0                    | 301,626                         |
| Upper Valley Career Center                                | Miami      | CC/JVSD | 8,971,264               | 0           | 19,000                          | 17,203                                    | 4,163                             | 251,628                | 0                    | 103,764                         |
| Miami Valley Career Technology Center                     | Montgomery | CC/JVSD | 7,236,576               | 0           | 0                               | 0                                         | 5,830                             | 125,859                | 0                    | 47,189                          |
| Mid-East Career and Technology Center                     | Muskingum  | CC/JVSD | 27,065,869              | 3,035,391   | 8,019                           | 69,844                                    | 23,846                            | 78,401                 | 0                    | 2,621,582                       |
| Pike County Career and Technology Center                  | Pike       | CC/JVSD | 5,513,003               | 0           | 4,063                           | 215                                       | 3,113                             | 11,511                 | 0                    | 37,475                          |
| Maplewood Career Center                                   | Portage    | CC/JVSD | 24,567,823              | 0           | 11,940                          | 887                                       | 0                                 | 646                    | 0                    | 45,273                          |
| Pioneer Career & Technology Center                        | Richland   | CC/JVSD | 17,270,830              | 0           | 0                               | 90,836                                    | 0                                 | 197,864                | 0                    | 80,879                          |
| Pickaway-Ross Career & Technology Center                  | Ross       | CC/JVSD | 15,105,782              | 0           | 0                               | 0                                         | 7,736                             | 150,231                | 0                    | 14,986                          |
| Vanguard Sentinel Career and Technology Centers           | Sandusky   | CC/JVSD | 15,973,680              | 0           | 3,352                           | 5,239                                     | 34,431                            | 914                    | 0                    | 795,306                         |
| Scioto County Career Technical Center                     | Scioto     | CC/JVSD | 8,095,657               | 0           | 0                               | 0                                         | 6,528                             | 206,486                | 0                    | 54,939                          |
| Stark County Area Vocational School District              | Stark      | CC/JVSD | 9,664,613               | 0           | 0                               | 4,976                                     | 8,920                             | 0                      | 0                    | 25,937                          |
| Portage Lakes Career Center                               | Summit     | CC/JVSD | 8,969,922               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               |
| Trumbull Career and Technical Center                      | Trumbull   | CC/JVSD | 8,858,774               | 0           | 0                               | 3,655                                     | 14,398                            | 8,148                  | 2,746                | 135,829                         |
| Buckeye Joint Vocational School                           | Tuscarawas | CC/JVSD | 19,651,671              | 0           | 0                               | 115,556                                   | 8,460                             | 139,436                | 0                    | 41,288                          |
| Vantage Career Center                                     | Van Wert   | CC/JVSD | 9,952,594               | 0           | 0                               | 83,270                                    | 6,547                             | 273                    | 0                    | 30,619                          |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                         | County     | Type    | Assets                  |             |                                 |                                           |                                   |                        |                      |                                 |
|------------------------------------------------|------------|---------|-------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|----------------------|---------------------------------|
|                                                |            |         | Cash And<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Internal<br>Balances | Intergovernmental<br>Receivable |
| Warren County Career Center                    | Warren     | CC/JVSD | 18,678,602              | 0           | 0                               | 11,241                                    | 23,546                            | 12,812                 | 6,393                | 314,602                         |
| Washington County Career Center                | Washington | CC/JVSD | 3,859,820               | 515,271     | 2,328                           | 22,917                                    | 0                                 | 106                    | 0                    | 235,759                         |
| Wayne County Schools Career Center             | Wayne      | CC/JVSD | 13,499,916              | 0           | 0                               | 0                                         | 7,439                             | 83,561                 | 0                    | 21,690                          |
| Penta Career Center                            | Wood       | CC/JVSD | 18,105,939              | 0           | 5,415                           | 2,900                                     | 23,936                            | 1,631                  | 0                    | 56,574                          |
| Athens-Meigs County Educational Service Center | Athens     | ESC     | 1,174,653               | 3,053       | 0                               | 0                                         | 0                                 | 161                    | 0                    | 770,901                         |
| Brown County Educational Service Center        | Brown      | ESC     | 2,086,497               | 0           | 0                               | 93,506                                    | 168                               | 0                      | 0                    | 15,377                          |
| Clark County Educational Service Center        | Clark      | ESC     | 1,505,753               | 0           | 0                               | 0                                         | 0                                 | 2,744                  | 0                    | 712,915                         |
| Clermont County Educational Service Center     | Clermont   | ESC     | 6,007,115               | 0           | 0                               | 0                                         | 1,507                             | 1,283,384              | 0                    | 8,493                           |
| Southern Ohio Educational Service Center       | Clinton    | ESC     | 2,259,026               | 0           | 0                               | 0                                         | 11,285                            | 13,955                 | 0                    | 22,329                          |
| Columbiana County Educational Service Center   | Columbiana | ESC     | 1,136,963               | 0           | 0                               | 0                                         | 0                                 | 588,455                | 0                    | 75,785                          |
| Educational Service Center of Cuyahoga County  | Cuyahoga   | ESC     | 17,863,087              | 0           | 0                               | 0                                         | 8,242                             | 63,494                 | 0                    | 3,954,147                       |
| North Point Educational Service Center         | Erie       | ESC     | 7,779,004               | 0           | 0                               | 0                                         | 5,189                             | 13,282                 | 0                    | 1,132,656                       |
| Fairfield County Educational Service Center    | Fairfield  | ESC     | 2,738,819               | 0           | 0                               | 7,170                                     | 0                                 | 0                      | 0                    | 394,215                         |
| Educational Service Center of Central Ohio     | Franklin   | ESC     | 15,174,790              | 0           | 0                               | 0                                         | 0                                 | 400,390                | 0                    | 9,174,664                       |
| Northwest Ohio Educational Service Center      | Fulton     | ESC     | 3,728,716               | 0           | 0                               | 12,434                                    | 996                               | 10,437                 | 0                    | 341,388                         |
| Gallia/Vinton Educational Service Center       | Gallia     | ESC     | 1,438,591               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 68,218                          |
| Geauga County Educational Service Center       | Geauga     | ESC     | 1,585,239               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 861,500                         |
| Greene County Educational Service Center       | Greene     | ESC     | 2,937,376               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 158,310                         |
| Ohio Valley Educational Service Center         | Guernsey   | ESC     | 2,658,412               | 0           | 0                               | 0                                         | 0                                 | 18,878                 | 0                    | 202,194                         |
| Hamilton Educational Service Center            | Hamilton   | ESC     | 13,055,165              | 0           | 0                               | 10,185                                    | 13,578                            | 3,593,492              | 0                    | 1,807,537                       |
| Hancock County Educational Service Center      | Hancock    | ESC     | 1,075,060               | 0           | 0                               | 0                                         | 177                               | 0                      | 0                    | 124,218                         |
| Jefferson County Educational Service Center    | Jefferson  | ESC     | 3,987,864               | 0           | 0                               | 1,599                                     | 0                                 | 30                     | 0                    | 19,893                          |
| Knox County Educational Service Center         | Knox       | ESC     | 607,969                 | 0           | 0                               | 0                                         | 0                                 | 4,410                  | 0                    | 301,699                         |
| Lake County Educational Service Center         | Lake       | ESC     | 3,112,541               | 0           | 0                               | 0                                         | 0                                 | 405,305                | 0                    | 328,191                         |
| Lawrence County Educational Service Center     | Lawrence   | ESC     | 1,439,052               | 0           | 0                               | 0                                         | 0                                 | 11,751                 | 0                    | 460,273                         |
| Lorain County Educational Service Center       | Lorain     | ESC     | 1,835,640               | 0           | 0                               | 0                                         | 2,437                             | 0                      | 0                    | 1,045,023                       |
| Educational Service Center of Lake Erie West   | Lucas      | ESC     | 8,257,712               | 0           | 0                               | 1,254                                     | 0                                 | 21,292                 | 0                    | 902,612                         |
| Mahoning County Educational Service Center     | Mahoning   | ESC     | 3,375,125               | 0           | 0                               | 27,586                                    | 10,132                            | 3,964                  | 0                    | 2,481,474                       |
| Medina County Educational Service Center       | Medina     | ESC     | 1,273,653               | 0           | 0                               | 0                                         | 0                                 | 125,138                | 0                    | 0                               |
| Miami County Educational Service Center        | Miami      | ESC     | 4,074,691               | 0           | 0                               | 3,327                                     | 1,179                             | 0                      | 0                    | 1,179,512                       |
| Montgomery County Educational Service Center   | Montgomery | ESC     | 17,978,430              | 0           | 0                               | 0                                         | 0                                 | 989,488                | 0                    | 904,765                         |
| Muskingum Valley Educational Service Center    | Muskingum  | ESC     | 4,055,903               | 0           | 67,345                          | 0                                         | 3,693                             | 50,104                 | 0                    | 1,108,185                       |
| Pickaway County Educational Service Center     | Pickaway   | ESC     | 1,043,714               | 0           | 0                               | 0                                         | 0                                 | 42,306                 | 0                    | 1,568                           |
| Portage County Educational Service Center      | Portage    | ESC     | 912,052                 | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 136,614                         |
| Putnam County Educational Service Center       | Putnam     | ESC     | 1,416,356               | 0           | 0                               | 0                                         | 543                               | 5,312                  | 0                    | 300,437                         |
| Ross-Pike Educational Service District         | Ross       | ESC     | 4,325,778               | 0           | 0                               | 0                                         | 1,632                             | 5,205                  | 0                    | 621,494                         |
| South Central Ohio Educational Service Center  | Scioto     | ESC     | 2,416,904               | 0           | 0                               | 0                                         | 556                               | 2,080                  | 0                    | 124,285                         |
| North Central Ohio Educational Service Center  | Seneca     | ESC     | 690,523                 | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 513,977                         |
| Stark County Educational Service Center        | Stark      | ESC     | 3,003,652               | 0           | 0                               | 0                                         | 1,011                             | 2,023,150              | 0                    | 748,017                         |
| Summit County Educational Service Center       | Summit     | ESC     | 5,372,712               | 0           | 0                               | 0                                         | 0                                 | 4,069                  | 0                    | 3,385,467                       |
| Trumbull County Educational Service Center     | Trumbull   | ESC     | 6,657,452               | 0           | 0                               | 0                                         | 9,864                             | 0                      | 0                    | 1,250,468                       |
| East Central Ohio Educational Service Center   | Tuscarawas | ESC     | 1,724,620               | 0           | 0                               | 0                                         | 0                                 | 625,522                | 0                    | 0                               |
| Wood County Educational Service Center         | Wood       | ESC     | 6,168,058               | 0           | 0                               | 0                                         | 882                               | 203,336                | 0                    | 343,103                         |
| Adams County/Ohio Valley School District       | Adams      | School  | 23,661,251              | 0           | 0                               | 77,171                                    | 6,173                             | 88,506                 | 0                    | 1,099,121                       |
| Manchester Local School District               | Adams      | School  | 11,806,532              | 0           | 10,868                          | 36,657                                    | 2,262                             | 7,863                  | 0                    | 129,225                         |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                                   | County    | Type   | Assets                  |             |                                 |                                           |                                   |                        |                      |                                 |
|----------------------------------------------------------|-----------|--------|-------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|----------------------|---------------------------------|
|                                                          |           |        | Cash And<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Internal<br>Balances | Intergovernmental<br>Receivable |
| Delphos City School District                             | Allen     | School | 1,294,248               | 0           | 16,135                          | 10,762                                    | 0                                 | 1,054                  | 0                    | 162,408                         |
| Ashland City School District                             | Ashland   | School | 44,385,399              | 0           | 0                               | 0                                         | 0                                 | 15,965                 | 0                    | 7,491,209                       |
| Hillsdale Local School District                          | Ashland   | School | 1,314,260               | 0           | 12,065                          | 13,764                                    | 0                                 | 10,783                 | 0                    | 23,604                          |
| Loudonville-Perrysville Exempted Village School District | Ashland   | School | 3,577,083               | 0           | 16,365                          | 2,073                                     | 1,376                             | 37                     | 0                    | 364,814                         |
| Mapleton Local School District                           | Ashland   | School | 2,315,056               | 0           | 0                               | 16,944                                    | 0                                 | 330                    | 0                    | 79,032                          |
| Ashtabula Area City School District                      | Ashtabula | School | 18,627,308              | 0           | 0                               | 0                                         | 0                                 | 149,538                | 0                    | 848,510                         |
| Buckeye Local School District                            | Ashtabula | School | 5,813,479               | 0           | 27,582                          | 84,151                                    | 3,420                             | 3,547                  | 0                    | 63,714                          |
| Conneaut Area City School District                       | Ashtabula | School | 6,453,177               | 0           | 2,090                           | 45,274                                    | 0                                 | 2,996                  | 0                    | 14,973                          |
| Geneva Area City School District                         | Ashtabula | School | 9,935,103               | 1,117,584   | 18,221                          | 66,664                                    | 23,406                            | 736,520                | 0                    | 533,850                         |
| Grand Valley Local School District                       | Ashtabula | School | 7,436,522               | 0           | 35,666                          | 58,616                                    | 1,851                             | 213                    | 0                    | 299,597                         |
| Jefferson Area Local School District                     | Ashtabula | School | 8,049,874               | 0           | 11,282                          | 11,704                                    | 0                                 | 7,937                  | 0                    | 68,788                          |
| Athens City School District                              | Athens    | School | 15,391,678              | 1,522,844   | 14,849                          | 5,904                                     | 0                                 | 0                      | 0                    | 776,909                         |
| Federal-Hocking Local School District                    | Athens    | School | 5,934,577               | 0           | 9,501                           | 24,698                                    | 0                                 | 19,201                 | 0                    | 548,453                         |
| Nelsonville-York City School District                    | Athens    | School | 7,663,482               | 0           | 2,824                           | 3,464                                     | 577                               | 0                      | 0                    | 230,182                         |
| Trimble Local School District                            | Athens    | School | 3,853,634               | 0           | 0                               | 23,339                                    | 0                                 | 66,477                 | 0                    | 251,876                         |
| Minster Local School District                            | Auglaize  | School | 2,872,582               | 0           | 0                               | 0                                         | 559                               | 2,256                  | 0                    | 7,826                           |
| New Bremen Local School District                         | Auglaize  | School | 7,161,135               | 0           | 0                               | 0                                         | 10,817                            | 11,277                 | 0                    | 2,906                           |
| Barnesville Exempted Village School District             | Belmont   | School | 5,892,445               | 0           | 0                               | 30,303                                    | 0                                 | 0                      | 0                    | 600,430                         |
| Bellaire Local School District                           | Belmont   | School | 6,149,349               | 14,821      | 0                               | 78,221                                    | 0                                 | 68,720                 | 0                    | 527,288                         |
| Bridgeport Exempted Village School District              | Belmont   | School | 2,725,335               | 0           | 0                               | 4,293                                     | 500                               | 0                      | 0                    | 165,844                         |
| Martins Ferry City School District                       | Belmont   | School | 3,584,689               | 0           | 0                               | 27,479                                    | 0                                 | 0                      | 0                    | 54,615                          |
| Shadyside Local School District                          | Belmont   | School | 4,938,685               | 0           | 0                               | 2,080                                     | 0                                 | 88,632                 | 0                    | 121,526                         |
| St. Clairsville-Richland City School District            | Belmont   | School | 1,579,232               | 0           | 0                               | 19,857                                    | 0                                 | 0                      | 0                    | 522,711                         |
| Union Local School District                              | Belmont   | School | 2,983,985               | 0           | 0                               | 44,006                                    | 0                                 | 1,049                  | 0                    | 459,128                         |
| Eastern Local School District                            | Brown     | School | 4,574,865               | 0           | 0                               | 0                                         | 0                                 | 3,613                  | 0                    | 158,033                         |
| Fayetteville-Perry Local School District                 | Brown     | School | 3,314,643               | 0           | 0                               | 0                                         | 0                                 | 1,134                  | 0                    | 65,583                          |
| Western Brown Local School District                      | Brown     | School | 7,317,815               | 0           | 0                               | 0                                         | 606                               | 14,027                 | 0                    | 562,339                         |
| Edgewood City School District                            | Butler    | School | 17,931,002              | 0           | 0                               | 30,518                                    | 10,061                            | 50,769                 | 0                    | 3,034,512                       |
| Fairfield City School District                           | Butler    | School | 34,776,239              | 0           | 0                               | 36,695                                    | 25,865                            | 453,926                | 0                    | 2,298,516                       |
| Lakota Local School District                             | Butler    | School | 74,763,481              | 0           | 0                               | 85,163                                    | 21,978                            | 461,896                | 0                    | 14,040,048                      |
| Madison Local School District                            | Butler    | School | 3,823,779               | 0           | 0                               | 4,574                                     | 220                               | 987                    | 0                    | 105,782                         |
| Middletown City School District                          | Butler    | School | 3,718,948               | 0           | 0                               | 97,652                                    | 0                                 | 116,393                | 0                    | 3,139,193                       |
| Monroe Local School District                             | Butler    | School | 9,779,585               | 0           | 10,081                          | 10,512                                    | 0                                 | 352,532                | 0                    | 301,208                         |
| New Miami Local School District                          | Butler    | School | 4,332,848               | 0           | 0                               | 8,651                                     | 0                                 | 3,360                  | 0                    | 250,845                         |
| Ross Local School District                               | Butler    | School | 20,284,125              | 0           | 0                               | 5,986                                     | 3,927                             | 33,000                 | 0                    | 309,383                         |
| Talawanda School District                                | Butler    | School | 32,489,003              | 0           | 0                               | 15,887                                    | 1,958                             | 2,499                  | 0                    | 11,628,502                      |
| Brown Local School District                              | Carroll   | School | 22,722,157              | 0           | 10,185                          | 0                                         | 3,072                             | 3,153                  | 0                    | 7,273,106                       |
| Carrollton Exempted Village School District              | Carroll   | School | 7,132,776               | 0           | 0                               | 50,144                                    | 0                                 | 5,856                  | 0                    | 2,785,443                       |
| Mechanicsburg Exempted Village School District           | Champaign | School | 2,247,929               | 0           | 0                               | 2,831                                     | 0                                 | 0                      | 0                    | 129,950                         |
| Triad Local School District                              | Champaign | School | 1,047,264               | 0           | 0                               | 7,236                                     | 0                                 | 40,217                 | 0                    | 129,945                         |
| Clark Shawnee Local School District                      | Clark     | School | 4,395,634               | 0           | 0                               | 28,928                                    | 0                                 | 43,790                 | 0                    | 60,373                          |
| Greenon Local School District                            | Clark     | School | 3,914,081               | 0           | 0                               | 4,539                                     | 1,096                             | 24,207                 | 0                    | 119,306                         |
| Northeastern Local School District                       | Clark     | School | 6,892,631               | 11,764      | 0                               | 101,164                                   | 3,298                             | 75,213                 | 0                    | 445,091                         |
| Northwestern Local School District                       | Clark     | School | 10,703,519              | 0           | 0                               | 51,324                                    | 2,157                             | 31,183                 | 0                    | 251,698                         |
| Southeastern Local School District                       | Clark     | School | 6,649,180               | 0           | 0                               | 16,787                                    | 0                                 | 11,525                 | 0                    | 101,408                         |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                                    | County     | Type   | Assets                  |             |                                 |                                           |                                   |                        |                      |                                 |
|-----------------------------------------------------------|------------|--------|-------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|----------------------|---------------------------------|
|                                                           |            |        | Cash And<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Internal<br>Balances | Intergovernmental<br>Receivable |
| Springfield City School District                          | Clark      | School | 50,519,743              | 0           | 0                               | 0                                         | 0                                 | 7,764                  | 0                    | 2,712,891                       |
| Tecumseh Local School District                            | Clark      | School | 6,830,699               | 0           | 0                               | 142,133                                   | 0                                 | 76,242                 | 0                    | 588,377                         |
| Batavia Local School District                             | Clermont   | School | 2,206,736               | 0           | 0                               | 0                                         | 3,593                             | 2,039                  | 0                    | 11,351,210                      |
| Bethel-Tate Local School District                         | Clermont   | School | 5,341,648               | 0           | 0                               | 0                                         | 1,540                             | 728                    | 0                    | 191,984                         |
| Clermont Northeastern Local School District               | Clermont   | School | 3,054,914               | 0           | 0                               | 31,881                                    | 0                                 | 21,634                 | 0                    | 0                               |
| Felicity-Franklin Local School District                   | Clermont   | School | 3,511,253               | 0           | 0                               | 17,051                                    | 0                                 | 11,389                 | 0                    | 209,796                         |
| Goshen Local School District                              | Clermont   | School | 5,610,285               | 465,375     | 2,826                           | 2,138                                     | 5,738                             | 0                      | 0                    | 77,701                          |
| Milford Exempted Village School District                  | Clermont   | School | 24,950,673              | 0           | 0                               | 139,876                                   | 31,945                            | 39,020                 | 0                    | 2,852,216                       |
| New Richmond Exempted Village School District             | Clermont   | School | 23,977,871              | 0           | 0                               | 0                                         | 13,066                            | 0                      | 0                    | 141,088                         |
| West Clermont Local School District                       | Clermont   | School | 19,720,882              | 0           | 0                               | 48,546                                    | 0                                 | 190,905                | 0                    | 626,854                         |
| Williamsburg Local School District                        | Clermont   | School | 2,690,854               | 0           | 0                               | 3,073                                     | 631                               | 60,770                 | 0                    | 126,318                         |
| Blanchester Local School District                         | Clinton    | School | 5,947,982               | 0           | 0                               | 19,077                                    | 0                                 | 162                    | 0                    | 333,773                         |
| Clinton Massie Local School District                      | Clinton    | School | 4,216,441               | 0           | 0                               | 13,889                                    | 205                               | 76,430                 | 0                    | 89,968                          |
| East Clinton Local School District                        | Clinton    | School | 6,693,867               | 0           | 20,888                          | 2,973                                     | 9,893                             | 0                      | 0                    | 176,299                         |
| Wilmington City School District                           | Clinton    | School | 6,661,154               | 0           | 0                               | 20,244                                    | 0                                 | 51,156                 | 0                    | 476,701                         |
| Beaver Local School District                              | Columbiana | School | 16,939,423              | 12,001,337  | 0                               | 22,434                                    | 0                                 | 12,420                 | 0                    | 674,293                         |
| Columbiana Exempted Village School District               | Columbiana | School | 4,181,416               | 0           | 2,590                           | 1,181                                     | 5,155                             | 0                      | 0                    | 55,649                          |
| Crestview Local School District                           | Columbiana | School | 3,000,000               | 0           | 17,354                          | 35,036                                    | 2,941                             | 11,329                 | 0                    | 5,104                           |
| East Liverpool City School District                       | Columbiana | School | 14,029,855              | 0           | 0                               | 0                                         | 4,027                             | 5,888                  | 0                    | 1,226,076                       |
| East Palestine City School District                       | Columbiana | School | 2,092,503               | 0           | 0                               | 0                                         | 1,136                             | 498                    | 0                    | 96,699                          |
| Lisbon Exempted Village School District                   | Columbiana | School | 4,770,969               | 0           | 7,994                           | 0                                         | 11,044                            | 0                      | 0                    | 131,824                         |
| Salem City School District                                | Columbiana | School | 3,584,381               | 0           | 22,631                          | 0                                         | 0                                 | 35,919                 | 0                    | 509,285                         |
| Southern Local School District                            | Columbiana | School | 1,332,016               | 0           | 0                               | 9,743                                     | 0                                 | 0                      | 0                    | 81,826                          |
| United Local School District                              | Columbiana | School | 5,859,993               | 0           | 0                               | 16,208                                    | 9,401                             | 1,512                  | 0                    | 137,190                         |
| Wellsville Local School District                          | Columbiana | School | 2,477,321               | 0           | 0                               | 5,000                                     | 0                                 | 206                    | 0                    | 334,659                         |
| Coshocton City School District                            | Coshocton  | School | 6,938,184               | 0           | 0                               | 9,375                                     | 0                                 | 18                     | 0                    | 743,710                         |
| Ridgewood Local School District                           | Coshocton  | School | 6,737,275               | 0           | 0                               | 18,414                                    | 2,307                             | 9,903                  | 0                    | 249,117                         |
| River View Local School District                          | Coshocton  | School | 9,289,558               | 0           | 17,890                          | 69,124                                    | 0                                 | 4,222                  | 0                    | 1,189,829                       |
| Buckeye Central Local School District                     | Crawford   | School | 5,730,767               | 0           | 0                               | 9,765                                     | 744                               | 7,269                  | 0                    | 94,565                          |
| Bucyrus City School District                              | Crawford   | School | 5,871,612               | 0           | 26,571                          | 5,920                                     | 8,759                             | 0                      | 0                    | 228,600                         |
| Colonel Crawford Local School District                    | Crawford   | School | 4,628,662               | 0           | 0                               | 18,665                                    | 561                               | 1,011                  | 0                    | 4,348,863                       |
| Galion City School District                               | Crawford   | School | 4,048,290               | 0           | 21,416                          | 5,927                                     | 0                                 | 24,080                 | 0                    | 554,741                         |
| Wynford Local School District                             | Crawford   | School | 2,001,449               | 27,822      | 0                               | 2,849                                     | 0                                 | 16,988                 | 0                    | 134,170                         |
| Bay Village City School District                          | Cuyahoga   | School | 27,676,155              | 0           | 0                               | 8,003                                     | 4,895                             | 60,631                 | 0                    | 297,722                         |
| Beachwood City School District                            | Cuyahoga   | School | 31,907,214              | 0           | 0                               | 99,275                                    | 51,029                            | 534,493                | 0                    | 0                               |
| Bedford City School District                              | Cuyahoga   | School | 19,816,598              | 0           | 38,947                          | 357,157                                   | 0                                 | 19,337                 | 0                    | 773,775                         |
| Berea City School District                                | Cuyahoga   | School | 11,170,664              | 0           | 15,930                          | 201,293                                   | 0                                 | 93,209                 | 0                    | 2,334,820                       |
| Brecksville-Broadview Heights City School District        | Cuyahoga   | School | 15,431,399              | 0           | 12,853                          | 6,194                                     | 14,385                            | 41,001                 | 0                    | 483,559                         |
| Brooklyn City School District                             | Cuyahoga   | School | 28,111,977              | 0           | 8,862                           | 25,513                                    | 0                                 | 4,491                  | 0                    | 273,742                         |
| Chagrin Falls Exempted Village School District            | Cuyahoga   | School | 14,057,955              | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 198,513                         |
| Cleveland Heights-University Heights City School District | Cuyahoga   | School | 190,096,956             | 0           | 0                               | 485,956                                   | 0                                 | 355,046                | 1,116,512            | 3,543,032                       |
| Cleveland Municipal School District                       | Cuyahoga   | School | 143,232,364             | 80,680,992  | 0                               | 1,826,475                                 | 388,698                           | 706,412                | 0                    | 49,555,420                      |
| Cuyahoga Heights Local School District                    | Cuyahoga   | School | 5,937,995               | 0           | 1,869                           | 32,412                                    | 0                                 | 108,225                | 0                    | 160,024                         |
| East Cleveland City School District                       | Cuyahoga   | School | 24,917,138              | 18,872      | 0                               | 0                                         | 0                                 | 25,850                 | 0                    | 4,973,669                       |
| Euclid City School District                               | Cuyahoga   | School | 22,170,310              | 0           | 0                               | 24,232                                    | 0                                 | 364,924                | 3,000                | 1,637,088                       |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                       | County    | Type   | Assets                  |             |                                 |                                           |                                   |                        |                      |                                 |
|----------------------------------------------|-----------|--------|-------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|----------------------|---------------------------------|
|                                              |           |        | Cash And<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Internal<br>Balances | Intergovernmental<br>Receivable |
| Fairview Park City School District           | Cuyahoga  | School | 20,264,179              | 0           | 0                               | 0                                         | 22,485                            | 51,584                 | 0                    | 248,023                         |
| Garfield Heights City School District        | Cuyahoga  | School | 7,234,719               | 0           | 0                               | 0                                         | 348                               | 12,027                 | 0                    | 927,225                         |
| Independence Local School District           | Cuyahoga  | School | 9,204,033               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 57,472                          |
| Lakewood City School District                | Cuyahoga  | School | 92,184,378              | 0           | 0                               | 0                                         | 24,722                            | 7,172                  | 0                    | 46,291,182                      |
| Maple Heights City School District           | Cuyahoga  | School | 11,265,805              | 0           | 33,994                          | 0                                         | 0                                 | 15,177                 | 0                    | 1,088,268                       |
| Mayfield City School District                | Cuyahoga  | School | 52,177,423              | 0           | 0                               | 220,119                                   | 16,184                            | 4,677                  | 0                    | 835,271                         |
| North Olmsted City School District           | Cuyahoga  | School | 27,179,283              | 0           | 0                               | 27,527                                    | 0                                 | 42,432                 | 0                    | 239,774                         |
| North Royalton City School District          | Cuyahoga  | School | 16,660,493              | 0           | 9,014                           | 84,169                                    | 528                               | 15,725                 | 0                    | 394,695                         |
| Olmsted Falls City School District           | Cuyahoga  | School | 15,424,269              | 0           | 0                               | 312,118                                   | 5,200                             | 45,025                 | 0                    | 242,960                         |
| Orange City School District                  | Cuyahoga  | School | 41,161,389              | 0           | 0                               | 98,655                                    | 49,447                            | 12,776                 | (5,563)              | 1,264,542                       |
| Parma City School District                   | Cuyahoga  | School | 24,250,854              | 0           | 0                               | 174,922                                   | 0                                 | 768,236                | 423,205              | 2,017,747                       |
| Richmond Heights Local School District       | Cuyahoga  | School | 211,702                 | 0           | 0                               | 0                                         | 0                                 | 1,209                  | 295,452              | 392,873                         |
| Rocky River City School District             | Cuyahoga  | School | 10,416,885              | 0           | 23,492                          | 47,439                                    | 4,399                             | 44,524                 | 0                    | 400,507                         |
| Shaker Heights City School District          | Cuyahoga  | School | 40,353,385              | 0           | 0                               | 0                                         | 43,150                            | 14,277                 | 0                    | 1,364,870                       |
| Solon City School District                   | Cuyahoga  | School | 44,812,432              | 0           | 25,538                          | 96,105                                    | 44,450                            | 44,782                 | 0                    | 823,694                         |
| South Euclid-Lyndhurst City School District  | Cuyahoga  | School | 17,510,983              | 0           | 22,689                          | 28,588                                    | 14,285                            | 46,404                 | 0                    | 1,203,151                       |
| Strongsville City School District            | Cuyahoga  | School | 93,742,467              | 0           | 0                               | 0                                         | 0                                 | 18,156                 | 0                    | 224,221                         |
| Warrensville Heights City School District    | Cuyahoga  | School | 22,568,375              | 0           | 0                               | 0                                         | 0                                 | 5,200                  | 0                    | 1,145,487                       |
| Westlake City School District                | Cuyahoga  | School | 27,015,127              | 0           | 9,168                           | 9,345                                     | 15,048                            | 6,420                  | 0                    | 833,509                         |
| Greenville City School District              | Darke     | School | 59,490,986              | 0           | 9,561                           | 35,227                                    | 36,290                            | 113,139                | 0                    | 16,745,604                      |
| Ayersville Local School District             | Defiance  | School | 4,690,947               | 0           | 0                               | 8,599                                     | 942                               | 0                      | 0                    | 85,881                          |
| Big Walnut Local School District             | Delaware  | School | 11,858,316              | 0           | 15,093                          | 2,868                                     | 6,755                             | 136,926                | 0                    | 343,454                         |
| Buckeye Valley Local School District         | Delaware  | School | 8,139,476               | 0           | 1,995                           | 6,288                                     | 2,077                             | 87,027                 | 0                    | 337,893                         |
| Delaware City School District                | Delaware  | School | 22,505,885              | 10,481,415  | 0                               | 144,785                                   | 25,941                            | 71,171                 | 0                    | 766,729                         |
| Olentangy Local School District              | Delaware  | School | 90,232,371              | 0           | 196,378                         | 458,915                                   | 97,954                            | 136,610                | 0                    | 826,369                         |
| Edison Local School District                 | Erie      | School | 5,157,453               | 0           | 0                               | 27,229                                    | 676                               | 3,390                  | 0                    | 215,501                         |
| Huron City School District                   | Erie      | School | 6,154,044               | 0           | 0                               | 14,520                                    | 2,769                             | 16,622                 | 0                    | 93,673                          |
| Kelleys Island Local School District         | Erie      | School | 1,047,798               | 0           | 0                               | 0                                         | 506                               | 0                      | 0                    | 143,948                         |
| Margaretta Local School District             | Erie      | School | 2,613,923               | 0           | 0                               | 916                                       | 0                                 | 132,528                | 0                    | 130,767                         |
| Perkins Local School District                | Erie      | School | 1,888,791               | 0           | 0                               | 128,993                                   | 0                                 | 6,767                  | 0                    | 407,174                         |
| Sandusky City School District                | Erie      | School | 7,076,727               | 0           | 0                               | 0                                         | 3                                 | 1,201,915              | 0                    | 148,562                         |
| Vermilion Local School District              | Erie      | School | 31,495,601              | 0           | 0                               | 60,534                                    | 61,818                            | 50,836                 | 0                    | 382,852                         |
| Amanda-Clearcreek Local School District      | Fairfield | School | 11,171,499              | 0           | 6,449                           | 0                                         | 12,085                            | 0                      | 0                    | 197,390                         |
| Bloom-Carroll Local School District          | Fairfield | School | 4,626,134               | 0           | 0                               | 5,379                                     | 1,897                             | 9,739                  | 0                    | 49,575                          |
| Fairfield Union Local School District        | Fairfield | School | 20,439,860              | 0           | 0                               | 176,105                                   | 2,699                             | 4,849                  | 0                    | 231,020                         |
| Lancaster City School District               | Fairfield | School | 63,479,176              | 57,917,584  | 57,020                          | 201,349                                   | 60,871                            | 36,827                 | 0                    | 15,135,001                      |
| Liberty Union-Thurston Local School District | Fairfield | School | 13,468,245              | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 24,648                          |
| Pickerington Local School District           | Fairfield | School | 51,709,570              | 0           | 0                               | 60,140                                    | 17,665                            | 0                      | 0                    | 1,211,762                       |
| Miami Trace Local School District            | Fayette   | School | 19,965,833              | 0           | 0                               | 13,894                                    | 0                                 | 14,183                 | 0                    | 744,119                         |
| Washington Court House City School District  | Fayette   | School | 6,958,552               | 0           | 52,789                          | 12,204                                    | 0                                 | 41,894                 | 0                    | 349,297                         |
| Canal Winchester Local School District       | Franklin  | School | 20,252,874              | 0           | 0                               | 15,051                                    | 15,448                            | 33,893                 | 0                    | 986,299                         |
| Columbus City School District                | Franklin  | School | 386,759,865             | 56,383,589  | 450,999                         | 224,160                                   | 200,742                           | 529,255                | 0                    | 50,958,552                      |
| Dublin City School District                  | Franklin  | School | 81,677,243              | 0           | 0                               | 284,517                                   | 41,263                            | 2,371,505              | 0                    | 954,749                         |
| Gahanna-Jefferson City School District       | Franklin  | School | 19,969,691              | 0           | 0                               | 27,240                                    | 8,691                             | 5,027                  | 0                    | 1,139,451                       |
| Grandview Heights City School District       | Franklin  | School | 4,831,848               | 0           | 0                               | 0                                         | 0                                 | 6,075                  | 0                    | 755,211                         |



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| School                                          | County   | Type   | Assets                  |             |                                 |                                           |                                   |                        |                      |                                 |
|-------------------------------------------------|----------|--------|-------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|----------------------|---------------------------------|
|                                                 |          |        | Cash And<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Internal<br>Balances | Intergovernmental<br>Receivable |
| Groveport Madison Local School District         | Franklin | School | 3,064,057               | 0           | 0                               | 0                                         | 0                                 | 169,453                | 0                    | 988,535                         |
| Hamilton Local School District                  | Franklin | School | 13,675,660              | 0           | 8,566                           | 0                                         | 0                                 | 62,075                 | 0                    | 100,316                         |
| Hilliard City School District                   | Franklin | School | 39,912,540              | 11,008,593  | 0                               | 67,961                                    | 44,654                            | 139,903                | 0                    | 1,455,458                       |
| New Albany-Plain Local School District          | Franklin | School | 45,561,841              | 0           | 0                               | 31,874                                    | 0                                 | 0                      | 0                    | 233,805                         |
| Southwestern City School District               | Franklin | School | 201,771,715             | 74,313,549  | 0                               | 553,190                                   | 18,673                            | 52,807                 | 0                    | 73,707,097                      |
| Upper Arlington City School District            | Franklin | School | 38,122,227              | 8,097,169   | 119,330                         | 0                                         | 53,347                            | 177,572                | 0                    | 1,053,657                       |
| Westerville City School District                | Franklin | School | 64,352,032              | 0           | 0                               | 65,123                                    | 16,650                            | 604,253                | 0                    | 2,127,503                       |
| Whitehall City School District                  | Franklin | School | 25,415,030              | 0           | 0                               | 6,703                                     | 14,419                            | 116,417                | 0                    | 786,579                         |
| Worthington City School District                | Franklin | School | 113,355,226             | 0           | 0                               | 235,292                                   | 157,216                           | 572,967                | 0                    | 474,892                         |
| Archbold Area Local School District             | Fulton   | School | 2,921,336               | 3,033,268   | 0                               | 8,958                                     | 0                                 | 21,365                 | 0                    | 127,615                         |
| Wauseon Exempted Village School District        | Fulton   | School | 7,201,881               | 0           | 0                               | 36,935                                    | 1,083                             | 3,133                  | 0                    | 198,421                         |
| Gallia Local School District                    | Gallia   | School | 16,158,819              | 0           | 0                               | 0                                         | 4,640                             | 0                      | 0                    | 1,170,928                       |
| Gallipolis City School District                 | Gallia   | School | 6,525,730               | 0           | 0                               | 92,984                                    | 0                                 | 25,117                 | 0                    | 232,873                         |
| Berkshire Local School District                 | Geauga   | School | 2,011,528               | 39,468      | 7,547                           | 1,139                                     | 0                                 | 33,506                 | 0                    | 49,539                          |
| Cardinal Local School District                  | Geauga   | School | 1,424,248               | 0           | 2,281                           | 53,421                                    | 0                                 | 16,978                 | 0                    | 436,569                         |
| Kenston Local School District                   | Geauga   | School | 19,214,349              | 0           | 0                               | 100,332                                   | 4,050                             | 12,745                 | 45,127               | 552,113                         |
| Ledgemont Local School District                 | Geauga   | School | 167,659                 | 0           | 3,150                           | 2,250                                     | 0                                 | 0                      | 0                    | 58,721                          |
| West Geauga Local School District               | Geauga   | School | 12,384,588              | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 377,002                         |
| Beavercreek City School District                | Greene   | School | 39,576,571              | 0           | 6,978                           | 6,069                                     | 0                                 | 389,658                | 0                    | 3,192,066                       |
| Bellbrook-Sugarcreek Local School District      | Greene   | School | 6,599,626               | 0           | 0                               | 0                                         | 0                                 | 92,326                 | 0                    | 98,477                          |
| Cedar Cliff Local School District               | Greene   | School | 4,016,972               | 0           | 0                               | 14,253                                    | 0                                 | 22,717                 | 0                    | 38,646                          |
| Fairborn City School District                   | Greene   | School | 10,900,361              | 0           | 0                               | 21,486                                    | 1,327                             | 169,475                | 0                    | 1,489,058                       |
| Greeneview Local School District                | Greene   | School | 8,378,801               | 0           | 0                               | 3,223                                     | 727                               | 61,561                 | 4,000                | 37,031                          |
| Xenia Community School District                 | Greene   | School | 18,590,363              | 0           | 0                               | 22,888                                    | 1,525                             | 100,596                | 0                    | 1,407,855                       |
| Yellow Springs Exempted Village School District | Greene   | School | 3,181,385               | 0           | 0                               | 4,694                                     | 353                               | 49,169                 | 0                    | 51,932                          |
| Cambridge City School District                  | Guernsey | School | 7,126,587               | 24,316      | 17,356                          | 59,523                                    | 0                                 | 55,758                 | 0                    | 506,421                         |
| East Guernsey Local School District             | Guernsey | School | 7,675,137               | 0           | 0                               | 0                                         | 0                                 | 9,755                  | 0                    | 871,348                         |
| Rolling Hills Local School District             | Guernsey | School | 4,758,176               | 0           | 11,480                          | 23,748                                    | 0                                 | 129,811                | 0                    | 1,317,027                       |
| Cincinnati City School District                 | Hamilton | School | 208,437,899             | 337,509     | 5,911                           | 130,691                                   | 86,584                            | 802,501                | 0                    | 28,660,554                      |
| Deer Park Community City School District        | Hamilton | School | 7,606,283               | 0           | 0                               | 27,811                                    | 3                                 | 47,793                 | 0                    | 841,666                         |
| Finneytown Local School District                | Hamilton | School | 6,329,390               | 30,041      | 0                               | 0                                         | 0                                 | 65,744                 | 0                    | 702,078                         |
| Forest Hills Local School District              | Hamilton | School | 19,803,814              | 0           | 0                               | 308,777                                   | 0                                 | 172,852                | 0                    | 232,970                         |
| Indian Hill Exempted Village School District    | Hamilton | School | 36,050,953              | 0           | 0                               | 20,902                                    | 118,605                           | 1,554                  | 0                    | 64,464                          |
| Loveland City School District                   | Hamilton | School | 9,492,445               | 0           | 0                               | 25,845                                    | 1,598                             | 59,000                 | 0                    | 330,285                         |
| Madeira City School District                    | Hamilton | School | 10,550,940              | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 326,446                         |
| Mariemont City School District                  | Hamilton | School | 8,670,162               | 0           | 0                               | 8,577                                     | 4,547                             | 43,339                 | 0                    | 0                               |
| Mt. Healthy City School District                | Hamilton | School | 12,919,611              | 0           | 0                               | 42,574                                    | 2,959                             | 103,723                | 0                    | 939,295                         |
| North College Hill City School District         | Hamilton | School | 2,603,100               | 0           | 15,703                          | 1,754                                     | 0                                 | 1,696                  | 0                    | 454,408                         |
| Northwest Local School District                 | Hamilton | School | 45,187,013              | 0           | 67,336                          | 0                                         | 40,250                            | 57,113                 | 0                    | 1,943,160                       |
| Norwood City School District                    | Hamilton | School | 8,084,703               | 0           | 0                               | 2,310                                     | 866                               | 363,284                | 0                    | 1,238,838                       |
| Oak Hills Local School District                 | Hamilton | School | 28,238,029              | 0           | 0                               | 12,608                                    | 4,408                             | 28,182                 | 0                    | 14,762,096                      |
| Princeton City School District                  | Hamilton | School | 60,365,645              | 0           | 0                               | 23,970                                    | 80,254                            | 313,784                | 0                    | 878,778                         |
| Reading Community City School District          | Hamilton | School | 4,626,121               | 0           | 0                               | 0                                         | 3,310                             | 1,071                  | 0                    | 146,464                         |
| Southwest Local School District                 | Hamilton | School | 8,898,522               | 0           | 0                               | 0                                         | 2,076                             | 54,236                 | 0                    | 689,000                         |
| St. Bernard-Elmwood Place Local School District | Hamilton | School | 8,004,573               | 0           | 0                               | 11,337                                    | 49                                | 75,559                 | 0                    | 202,503                         |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                            | County    | Type   | Assets                  |             |                                 |                                           |                                   |                        |                      |                                 |
|---------------------------------------------------|-----------|--------|-------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|----------------------|---------------------------------|
|                                                   |           |        | Cash And<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Internal<br>Balances | Intergovernmental<br>Receivable |
| Sycamore Community City School District           | Hamilton  | School | 47,133,587              | 0           | 0                               | 44,828                                    | 35,149                            | 198,353                | 0                    | 1,870,262                       |
| Three Rivers Local School District                | Hamilton  | School | 15,000,011              | 0           | 0                               | 0                                         | 4,350                             | 53,518                 | 0                    | 4,693,055                       |
| Winton Woods City School District                 | Hamilton  | School | 15,105,672              | 0           | 0                               | 1,282                                     | 0                                 | 25,489                 | 0                    | 1,307,291                       |
| Wyoming City School District                      | Hamilton  | School | 28,255,695              | 0           | 0                               | 0                                         | 30,051                            | 47,000                 | 0                    | 227,834                         |
| Arcadia Local School District                     | Hancock   | School | 4,925,349               | 0           | 5,053                           | 9,214                                     | 297                               | 9,421                  | 0                    | 54,605                          |
| Arlington Local School District                   | Hancock   | School | 1,977,899               | 0           | 37,411                          | 12,025                                    | 369                               | 5,576                  | 0                    | 14,060                          |
| Findlay City School District                      | Hancock   | School | 28,189,255              | 0           | 0                               | 19,756                                    | 73,506                            | 1,872                  | 0                    | 841,429                         |
| Liberty Benton Local School District              | Hancock   | School | 8,497,520               | 0           | 5,446                           | 11,371                                    | 4,166                             | 21,998                 | 0                    | 23,484                          |
| Van Buren Local School District                   | Hancock   | School | 8,594,573               | 0           | 0                               | 231                                       | 11,072                            | 26,401                 | 0                    | 9,854                           |
| Conotton Valley Union Local School District       | Harrison  | School | 1,213,699               | 0           | 0                               | 1,686                                     | 0                                 | 0                      | 0                    | 73,699                          |
| Holgate Local School District                     | Henry     | School | 3,221,988               | 0           | 2,663                           | 12,514                                    | 1,792                             | 6,891                  | 0                    | 75,581                          |
| Liberty Center Local School District              | Henry     | School | 7,145,648               | 0           | 0                               | 26,383                                    | 9,198                             | 48,275                 | 0                    | 139,006                         |
| Napoleon Area City School District                | Henry     | School | 28,466,414              | 18,466,820  | 0                               | 103,164                                   | 36,847                            | 2,952                  | 0                    | 284,176                         |
| Patrick Henry Local School District               | Henry     | School | 5,537,927               | 0           | 5,073                           | 1,645                                     | 741                               | 48,902                 | 0                    | 122,374                         |
| Fairfield Local School District                   | Highland  | School | 3,559,326               | 0           | 1,762                           | 1,042                                     | 0                                 | 0                      | 0                    | 14,141                          |
| Greenfield Exempted Village School District       | Highland  | School | 16,384,010              | 0           | 0                               | 0                                         | 0                                 | 1,609                  | 0                    | 1,658,245                       |
| Hillsboro City School District                    | Highland  | School | 11,141,681              | 0           | 5,589                           | 1,069                                     | 13,138                            | 80,727                 | 0                    | 405,703                         |
| Lynchburg Clay Local School District              | Highland  | School | 9,080,206               | 0           | 7,313                           | 3,784                                     | 16,443                            | 0                      | 0                    | 155,977                         |
| Logan-Hocking Local School District               | Hocking   | School | 18,373,816              | 0           | 0                               | 167,587                                   | 42                                | 18,217                 | 10,000               | 248,786                         |
| East Holmes Local School District                 | Holmes    | School | 8,148,721               | 0           | 31,005                          | 23,110                                    | 0                                 | 0                      | 0                    | 711,115                         |
| West Holmes Local School District                 | Holmes    | School | 11,524,608              | 0           | 42,785                          | 42,461                                    | 0                                 | 0                      | 0                    | 474,667                         |
| Bellevue City School District                     | Huron     | School | 13,138,777              | 0           | 0                               | 45,885                                    | 1,746                             | 2,225                  | 0                    | 381,394                         |
| Monroeville Local School District                 | Huron     | School | 1,396,519               | 0           | 0                               | 3,322                                     | 391                               | 2,963                  | 0                    | 60,935                          |
| New London Local School District                  | Huron     | School | 2,402,900               | 0           | 0                               | 15,904                                    | 258                               | 39,887                 | 0                    | 86,449                          |
| Norwalk City School District                      | Huron     | School | 7,599,560               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 94,951                          |
| South Central Local School District               | Huron     | School | 2,972,394               | 0           | 0                               | 20,063                                    | 344                               | 0                      | 0                    | 156,097                         |
| Western Reserve Local School District             | Huron     | School | 2,340,289               | 0           | 0                               | 6,192                                     | 892                               | 1,113                  | 0                    | 17,224                          |
| Willard City School District                      | Huron     | School | 23,540,853              | 0           | 0                               | 37,943                                    | 25,381                            | 10,452                 | 0                    | 10,311,535                      |
| Wellston City School District                     | Jackson   | School | 11,215,924              | 0           | 5,427                           | 2,131                                     | 123                               | 156,365                | 0                    | 623,072                         |
| Buckeye Local School District                     | Jefferson | School | 1,228,772               | 6,653       | 0                               | 84,405                                    | 0                                 | 0                      | 0                    | 368,757                         |
| Edison Local School District                      | Jefferson | School | 2,215,299               | 0           | 0                               | 24,494                                    | 0                                 | 137                    | 0                    | 598,371                         |
| Indian Creek Local School District                | Jefferson | School | 3,659,962               | 0           | 22,359                          | 70,292                                    | 0                                 | 7,067                  | 0                    | 402,866                         |
| Steubenville City School District                 | Jefferson | School | 17,705,149              | 2,764,980   | 0                               | 15,956                                    | 5,436                             | 1,100,400              | 0                    | 519,843                         |
| Toronto City School District                      | Jefferson | School | 5,299,536               | 13,369      | 0                               | 19,524                                    | 1,342                             | 13,939                 | 0                    | 345,926                         |
| Kirtland Local School District                    | Lake      | School | 7,560,739               | 0           | 0                               | 0                                         | 0                                 | 75,879                 | 0                    | 112,717                         |
| Mentor Exempted Village School District           | Lake      | School | 68,390,959              | 0           | 27,589                          | 112,403                                   | 75,711                            | 97,336                 | 783,334              | 1,130,589                       |
| Perry Local School District                       | Lake      | School | 36,785,807              | 0           | 0                               | 217,931                                   | 31,167                            | 14,631                 | 0                    | 524,370                         |
| Riverside Local School District                   | Lake      | School | 6,602,958               | 0           | 0                               | 120,787                                   | 0                                 | 14,488                 | 0                    | 658,188                         |
| Willoughby-Eastlake City School District          | Lake      | School | 26,707,052              | 0           | 0                               | 0                                         | 0                                 | 29,437                 | 0                    | 1,011,152                       |
| Chesapeake Union Exempted Village School District | Lawrence  | School | 3,563,234               | 0           | 0                               | 0                                         | 0                                 | 200                    | 0                    | 228,597                         |
| Dawson-Bryant Local School District               | Lawrence  | School | 6,224,908               | 0           | 0                               | 18,511                                    | 0                                 | 11,012                 | 0                    | 319,101                         |
| Fairland Local School District                    | Lawrence  | School | 5,490,132               | 0           | 0                               | 50,923                                    | 1,260                             | 0                      | 0                    | 299,344                         |
| Ironton City School District                      | Lawrence  | School | 5,540,591               | 0           | 1,908                           | 9,528                                     | 0                                 | 30,600                 | 0                    | 2,135,311                       |
| Rock Hill Local School District                   | Lawrence  | School | 9,019,636               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 294,080                         |
| South Point Local School District                 | Lawrence  | School | 10,578,988              | 0           | 0                               | 27,372                                    | 0                                 | 0                      | 0                    | 338,963                         |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                        | County   | Type   | Assets                  |             |                                 |                                           |                                   |                        |                      |                                 |
|-----------------------------------------------|----------|--------|-------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|----------------------|---------------------------------|
|                                               |          |        | Cash And<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Internal<br>Balances | Intergovernmental<br>Receivable |
| Symmes Valley Local School District           | Lawrence | School | 3,587,765               | 0           | 0                               | 1,783                                     | 28                                | 8,151                  | 0                    | 106,139                         |
| Granville Exempted Village School District    | Licking  | School | 6,231,436               | 21,038      | 0                               | 0                                         | 0                                 | 36,784                 | 0                    | 32,924                          |
| Heath City School District                    | Licking  | School | 2,606,408               | 1,306,411   | 0                               | 19,628                                    | 1,419                             | 0                      | 0                    | 81,392                          |
| Johnstown-Monroe Local School District        | Licking  | School | 16,215,523              | 0           | 0                               | 11,588                                    | 971                               | 2,400                  | 0                    | 102,783                         |
| Lakewood Local School District                | Licking  | School | 1,692,179               | 10,829,715  | 0                               | 45,820                                    | 11,148                            | 113,094                | 0                    | 69,623                          |
| Licking Heights Local School District         | Licking  | School | 10,788,158              | 0           | 0                               | 14,275                                    | 0                                 | 0                      | 0                    | 691,239                         |
| Licking Valley Local School District          | Licking  | School | 8,425,831               | 0           | 0                               | 7,836                                     | 0                                 | 16,228                 | 0                    | 121,782                         |
| Newark City School District                   | Licking  | School | 28,075,383              | 0           | 0                               | 44,187                                    | 2,644                             | 15,657                 | 0                    | 1,043,998                       |
| North Fork Local School District              | Licking  | School | 5,409,615               | 0           | 0                               | 1,468                                     | 6,983                             | 7,555                  | 0                    | 199,324                         |
| Northridge Local School District              | Licking  | School | 9,106,341               | 0           | 11,990                          | 2,956                                     | 98                                | 16,052                 | 0                    | 151,474                         |
| Riverside Local School District               | Logan    | School | 2,856,326               | 0           | 0                               | 13,140                                    | 477                               | 0                      | 0                    | 62,030                          |
| Amherst Exempted Village School District      | Lorain   | School | 8,005,237               | 4,018,201   | 0                               | 22,642                                    | 3,950                             | 42,532                 | 0                    | 382,685                         |
| Avon Lake City School District                | Lorain   | School | 14,943,754              | 0           | 0                               | 46,091                                    | 8,400                             | 0                      | 0                    | 0                               |
| Avon Local School District                    | Lorain   | School | 45,688,043              | 0           | 0                               | 0                                         | 27,687                            | 38,094                 | 0                    | 565,619                         |
| Columbia Local School District                | Lorain   | School | 2,118,980               | 0           | 0                               | 1,811                                     | 0                                 | 2,653                  | 0                    | 106,155                         |
| Elyria City School District                   | Lorain   | School | 17,518,657              | 0           | 0                               | 0                                         | 13,849                            | 1,031,496              | 0                    | 2,038,432                       |
| Firelands Local School District               | Lorain   | School | 5,346,291               | 0           | 0                               | 7,262                                     | 791                               | 18,056                 | 0                    | 112,308                         |
| Keystone Local School District                | Lorain   | School | 16,896,747              | 776,982     | 0                               | 13,858                                    | 6,059                             | 6,780                  | 0                    | 4,444,925                       |
| Lorain City School District                   | Lorain   | School | 71,814,616              | 0           | 0                               | 0                                         | 17,003                            | 6,430                  | 0                    | 29,505,516                      |
| Midview Local School District                 | Lorain   | School | 5,750,398               | 0           | 0                               | 225,162                                   | 0                                 | 346,802                | 0                    | 229,817                         |
| North Ridgeville City School District         | Lorain   | School | 71,890,411              | 297,667     | 0                               | 0                                         | 0                                 | 78,067                 | 0                    | 515,906                         |
| Oberlin City School District                  | Lorain   | School | 1,593,987               | 0           | 0                               | 3,994                                     | 1,651                             | 25,831                 | 0                    | 314,131                         |
| Sheffield-Sheffield Lake City School District | Lorain   | School | 24,762,382              | 0           | 0                               | 24,144                                    | 0                                 | 10,740                 | 0                    | 79,493                          |
| Wellington Exempted Village School District   | Lorain   | School | 7,399,754               | 8,905,786   | 15,382                          | 0                                         | 7,203                             | 12,662                 | 0                    | 177,706                         |
| Anthony Wayne Local School District           | Lucas    | School | 9,689,941               | 0           | 0                               | 54,918                                    | 2,723                             | 0                      | 0                    | 194,002                         |
| Oregon City School District                   | Lucas    | School | 14,446,953              | 0           | 0                               | 22,813                                    | 18,637                            | 31,374                 | 0                    | 912,638                         |
| Ottawa Hills Local School District            | Lucas    | School | 3,879,974               | 2,922,418   | 0                               | 0                                         | 8,902                             | 5,426                  | 0                    | 59,460                          |
| Springfield Local School District             | Lucas    | School | 4,385,788               | 0           | 0                               | 24,616                                    | 0                                 | 10,079                 | 0                    | 331,160                         |
| Sylvania City School District                 | Lucas    | School | 11,357,617              | 0           | 0                               | 33,965                                    | 0                                 | 252,133                | 0                    | 512,182                         |
| Toledo City School District                   | Lucas    | School | 118,867,687             | 0           | 370,049                         | 0                                         | 268,173                           | 1,197,891              | 0                    | 15,061,987                      |
| Washington Local School District              | Lucas    | School | 38,414,666              | 0           | 0                               | 171,515                                   | 0                                 | 25,415                 | 0                    | 1,148,065                       |
| Jefferson Local School District               | Madison  | School | 6,795,089               | 0           | 0                               | 5,613                                     | 2,114                             | 128,394                | 0                    | 183,130                         |
| Jonathan Alder Local School District          | Madison  | School | 3,501,313               | 0           | 0                               | 9,353                                     | 768                               | 0                      | 0                    | 224,263                         |
| London City School District                   | Madison  | School | 7,668,554               | 0           | 0                               | 8,412                                     | 0                                 | 74,426                 | 0                    | 1,076,605                       |
| Madison-Plains Local School District          | Madison  | School | 7,116,970               | 0           | 0                               | 0                                         | 0                                 | 70,194                 | 0                    | 136,560                         |
| Austintown Local School District              | Mahoning | School | 15,231,463              | 0           | 0                               | 30,000                                    | 0                                 | 3,909                  | 0                    | 481,559                         |
| Boardman Local School District                | Mahoning | School | 14,712,496              | 0           | 18,026                          | 75,912                                    | 0                                 | 36,648                 | 0                    | 250,096                         |
| Campbell City School District                 | Mahoning | School | 1,949,176               | 0           | 5,284                           | 1,740                                     | 0                                 | 0                      | 0                    | 332,533                         |
| Canfield Local School District                | Mahoning | School | 7,804,747               | 3,212,460   | 6,898                           | 70,167                                    | 1,361                             | 37,662                 | 0                    | 41,094                          |
| Jackson-Milton Local School District          | Mahoning | School | 3,046,311               | 0           | 0                               | 3,285                                     | 0                                 | 5,521                  | 0                    | 114,514                         |
| Lowellville Local School District             | Mahoning | School | 4,587,450               | 1,045       | 0                               | 6,782                                     | 6,264                             | 0                      | 0                    | 47,045                          |
| Poland Local School District                  | Mahoning | School | 5,669,917               | 0           | 8,521                           | 0                                         | 0                                 | 29,189                 | 0                    | 18,127                          |
| Sebring Local School District                 | Mahoning | School | 1,370,119               | 0           | 4,968                           | 712                                       | 174                               | 10,480                 | 0                    | 51,771                          |
| South Range Local School District             | Mahoning | School | 1,851,498               | 0           | 0                               | 28,631                                    | 0                                 | 2,860                  | 0                    | 113,924                         |
| Springfield Local School District             | Mahoning | School | 10,802,066              | 0           | 0                               | 8,735                                     | 0                                 | 11,166                 | 0                    | 3,193,318                       |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                     | County     | Type   | Assets                  |             |                                 |                                           |                                   |                        |                      |                                 |
|--------------------------------------------|------------|--------|-------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|----------------------|---------------------------------|
|                                            |            |        | Cash And<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Internal<br>Balances | Intergovernmental<br>Receivable |
| Struthers City School District             | Mahoning   | School | 10,575,679              | 0           | 8,880                           | 3,120                                     | 1,653                             | 13,834                 | 0                    | 74,177                          |
| West Branch Local School District          | Mahoning   | School | 6,401,360               | 0           | 0                               | 30,844                                    | 2,015                             | 8,910                  | 0                    | 325,943                         |
| Western Reserve Local School District      | Mahoning   | School | 2,638,477               | 0           | 1,479                           | 84,727                                    | 1,051                             | 4,662                  | 0                    | 40,392                          |
| Youngstown City School District            | Mahoning   | School | 28,419,587              | 0           | 62,465                          | 416,675                                   | 9,607                             | 104,477                | 0                    | 4,329,473                       |
| Elgin Local School District                | Marion     | School | 10,494,898              | 0           | 14,379                          | 15,533                                    | 10,460                            | 22,929                 | 0                    | 890,245                         |
| Marion City School District                | Marion     | School | 16,633,900              | 0           | 0                               | 22,430                                    | 22,706                            | 596,130                | (10,540)             | 274,865                         |
| Pleasant Local School District             | Marion     | School | 3,734,864               | 0           | 16,450                          | 0                                         | 2,743                             | 1,317                  | 0                    | 243,578                         |
| Ridgedale Local School District            | Marion     | School | 3,254,753               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 178,158                         |
| River Valley Local School District         | Marion     | School | 3,303,239               | 0           | 0                               | 28,823                                    | 0                                 | 85,526                 | 0                    | 224,155                         |
| Black River Local School District          | Medina     | School | 2,415,317               | 0           | 0                               | 4,890                                     | 0                                 | 55,587                 | 0                    | 211,886                         |
| Brunswick City School District             | Medina     | School | 7,041,245               | 0           | 44,514                          | 296,976                                   | 0                                 | 0                      | 0                    | 4,320,093                       |
| Buckeye Local School District              | Medina     | School | 7,659,153               | 0           | 0                               | 0                                         | 0                                 | 91,862                 | 0                    | 842,242                         |
| Cloverleaf Local School District           | Medina     | School | 7,675,369               | 0           | 0                               | 28,631                                    | 0                                 | 0                      | 0                    | 567,348                         |
| Highland Local School District             | Medina     | School | 26,402,346              | 0           | 21,037                          | 52,182                                    | 33,177                            | 160,086                | 0                    | 1,160,164                       |
| Medina City School District                | Medina     | School | 45,276,837              | 0           | 70,171                          | 49,139                                    | 0                                 | 6,574                  | 0                    | 1,857,419                       |
| Wadsworth City School District             | Medina     | School | 23,963,802              | 0           | 0                               | 121,558                                   | 1,205                             | 564,685                | 0                    | 451,968                         |
| Eastern Local School District              | Meigs      | School | 2,344,171               | 0           | 0                               | 2,169                                     | 0                                 | 2,067                  | 0                    | 277,350                         |
| Meigs Local School District                | Meigs      | School | 6,150,253               | 139,295     | 0                               | 67,547                                    | 185                               | 4,513                  | 0                    | 522,467                         |
| Southern Local School District             | Meigs      | School | 2,119,076               | 0           | 0                               | 14,311                                    | 1,730                             | 6,285                  | 0                    | 13,944                          |
| Bethel Local School District               | Miami      | School | 3,160,386               | 0           | 4,101                           | 0                                         | 0                                 | 4,798                  | 0                    | 13,827                          |
| Covington Exempted Village School District | Miami      | School | 12,019,169              | 0           | 0                               | 15,308                                    | 5,703                             | 19,052                 | 0                    | 9,653,182                       |
| Miami East Local School District           | Miami      | School | 5,252,844               | 0           | 0                               | 72,662                                    | 1,492                             | 15,188                 | 0                    | 142,393                         |
| Piqua City School District                 | Miami      | School | 41,621,013              | 0           | 0                               | 1,218                                     | 0                                 | 14,014                 | (283,469)            | 5,374,913                       |
| Tipp City Exempted Village School District | Miami      | School | 4,390,519               | 0           | 0                               | 15,450                                    | 0                                 | 28,120                 | 0                    | 297,264                         |
| Troy City School District                  | Miami      | School | 13,095,247              | 0           | 0                               | 143,718                                   | 0                                 | 45,713                 | 0                    | 133,852                         |
| Switzerland of Ohio Local School District  | Monroe     | School | 13,658,515              | 0           | 21,188                          | 2,264                                     | 0                                 | 42,877                 | 0                    | 1,856,121                       |
| Brookville Local School District           | Montgomery | School | 10,209,906              | 0           | 0                               | 54,335                                    | 4,440                             | 100,824                | 0                    | 65,331                          |
| Centerville City School District           | Montgomery | School | 33,279,626              | 0           | 0                               | 33,451                                    | 67,087                            | 0                      | 0                    | 1,234,832                       |
| Dayton City School District                | Montgomery | School | 93,905,496              | 0           | 62,412                          | 0                                         | 57,820                            | 801,692                | 0                    | 11,681,269                      |
| Huber Heights City School District         | Montgomery | School | 19,460,364              | 17,049,091  | 0                               | 202,196                                   | 0                                 | 12,713                 | 0                    | 506,823                         |
| Jefferson Township Local School District   | Montgomery | School | 4,622,292               | 0           | 0                               | 33,883                                    | 0                                 | 893                    | 0                    | 277,365                         |
| Kettering City School District             | Montgomery | School | 23,961,185              | 0           | 0                               | 152,598                                   | 10,694                            | 44,904                 | 0                    | 1,884,275                       |
| Mad River Local School District            | Montgomery | School | 20,502,265              | 0           | 0                               | 15,051                                    | 9,336                             | 2,573                  | 0                    | 448,000                         |
| Miamisburg City School District            | Montgomery | School | 21,005,070              | 0           | 0                               | 21,001                                    | 15,690                            | 26,516                 | 0                    | 625,376                         |
| New Lebanon Local School District          | Montgomery | School | 8,548,427               | 0           | 0                               | 9,268                                     | 0                                 | 16,000                 | 0                    | 76,489                          |
| Northmont City School District             | Montgomery | School | 54,584,562              | 0           | 0                               | 0                                         | 0                                 | 287,145                | 0                    | 13,976,687                      |
| Northridge Local School District           | Montgomery | School | 7,965,585               | 2,823,626   | 8,336                           | 10,572                                    | 0                                 | 2,653                  | 0                    | 372,806                         |
| Oakwood City School District               | Montgomery | School | 4,129,851               | 0           | 3,786                           | 0                                         | 0                                 | 9,822                  | 0                    | 71,444                          |
| Trotwood-Madison City School District      | Montgomery | School | 28,249,487              | 0           | 0                               | 3,504                                     | 0                                 | 80,347                 | 0                    | 386,284                         |
| Valley View Local School District          | Montgomery | School | 2,085,633               | 0           | 0                               | 4,541                                     | 1,805                             | 106,122                | 0                    | 365,362                         |
| Vandalia-Butler City School District       | Montgomery | School | 12,773,989              | 0           | 0                               | 6,407                                     | 2,197                             | 152,858                | 0                    | 271,311                         |
| West Carrollton City School District       | Montgomery | School | 13,346,266              | 0           | 0                               | 12,252                                    | 24,221                            | 78,547                 | 0                    | 621,376                         |
| Morgan Local School District               | Morgan     | School | 15,593,259              | 0           | 15,363                          | 25,216                                    | 0                                 | 2,181                  | 0                    | 1,543,014                       |
| Cardington-Lincoln Local School District   | Morrow     | School | 1,339,069               | 0           | 0                               | 6,665                                     | 0                                 | 1,130                  | 0                    | 79,082                          |
| Highland Local School District             | Morrow     | School | 9,937,379               | 0           | 15,581                          | 61,673                                    | 4,178                             | 23,369                 | 0                    | 396,088                         |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                       | County    | Type   | Assets                  |             |                                 |                                           |                                   |                        |                      |                                 |
|----------------------------------------------|-----------|--------|-------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|----------------------|---------------------------------|
|                                              |           |        | Cash And<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Internal<br>Balances | Intergovernmental<br>Receivable |
| Mt. Gilead Exempted Village School District  | Morrow    | School | 6,560,912               | 0           | 0                               | 0                                         | 2,406                             | 34,040                 | 0                    | 186,823                         |
| Northmor Local School District               | Morrow    | School | 1,935,604               | 0           | 0                               | 16,316                                    | 513                               | 0                      | 0                    | 207,196                         |
| East Muskingum Local School Dist             | Muskingum | School | 8,583,539               | 0           | 4,293                           | 164,861                                   | 6,121                             | 7,466                  | 0                    | 847,302                         |
| Franklin Local School District               | Muskingum | School | 13,865,680              | 0           | 14,404                          | 21,297                                    | 0                                 | 11,396                 | 0                    | 1,308,879                       |
| Maysville Local School District              | Muskingum | School | 2,857,155               | 0           | 6,299                           | 7,832                                     | 0                                 | 23,251                 | 0                    | 1,599,532                       |
| Tri-Valley Local School District             | Muskingum | School | 8,827,003               | 0           | 17,884                          | 103,042                                   | 0                                 | 0                      | 0                    | 1,126,850                       |
| West Muskingum Local School District         | Muskingum | School | 10,148,596              | 50,062      | 22,298                          | 23,475                                    | 2,153                             | 6,630                  | 0                    | 14,570,415                      |
| Zanesville City School District              | Muskingum | School | 10,347,621              | 0           | 22,422                          | 5,311                                     | 0                                 | 12,748                 | 0                    | 2,035,436                       |
| Caldwell Exempted Village School District    | Noble     | School | 3,443,232               | 0           | 13,550                          | 1,527                                     | 0                                 | 229,761                | 0                    | 321,058                         |
| Noble Local School District                  | Noble     | School | 6,113,405               | 0           | 8,067                           | 34,688                                    | 154                               | 28,786                 | 0                    | 779,476                         |
| Crooksville Exempted Village School District | Perry     | School | 1,720,592               | 0           | 2,769                           | 0                                         | 0                                 | 248                    | 0                    | 440,789                         |
| Circleville City School District             | Pickaway  | School | 31,795,224              | 0           | 0                               | 27,387                                    | 25,334                            | 62,928                 | 0                    | 6,216,301                       |
| Logan Elm Local School District              | Pickaway  | School | 10,081,829              | 104,300     | 0                               | 23,672                                    | 3,318                             | 2,634                  | 0                    | 673,689                         |
| Teays Valley Local School District           | Pickaway  | School | 13,085,115              | 0           | 0                               | 143,006                                   | 19,817                            | 18,290                 | 0                    | 180,647                         |
| Westfall Local School District               | Pickaway  | School | 12,600,183              | 0           | 0                               | 10,268                                    | 0                                 | 154,220                | 0                    | 23,461                          |
| Scioto Valley Local School District          | Pike      | School | 8,984,575               | 0           | 0                               | 0                                         | 5,984                             | 2,499                  | 0                    | 341,817                         |
| Waverly City School District                 | Pike      | School | 9,296,682               | 0           | 0                               | 2,759                                     | 0                                 | 0                      | 0                    | 246,261                         |
| Western Local School District                | Pike      | School | 3,109,149               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 507,376                         |
| Aurora City School District                  | Portage   | School | 7,535,471               | 0           | 15,151                          | 0                                         | 0                                 | 90,670                 | 0                    | 733,050                         |
| Crestwood Local School District              | Portage   | School | 5,870,460               | 0           | 9,288                           | 0                                         | 0                                 | 0                      | 0                    | 690,063                         |
| Field Local School District                  | Portage   | School | 3,878,579               | 0           | 0                               | 2,603                                     | 0                                 | 2,790                  | 0                    | 274,726                         |
| James A. Garfield Local School District      | Portage   | School | 2,939,403               | 0           | 0                               | 35,654                                    | 533                               | 4,441                  | 0                    | 3,957,148                       |
| Kent City School District                    | Portage   | School | 18,298,778              | 0           | 19,050                          | 86,042                                    | 5,167                             | 173,933                | 0                    | 1,411,698                       |
| Ravenna City School District                 | Portage   | School | 2,033,661               | 0           | 0                               | 30,134                                    | 21                                | 27,593                 | 0                    | 313,625                         |
| Rootstown Local School District              | Portage   | School | 3,072,486               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 119,179                         |
| Southeast Local School District              | Portage   | School | 16,644,375              | 0           | 0                               | 0                                         | 0                                 | 15,902                 | 0                    | 298,837                         |
| Streetsboro City School District             | Portage   | School | 46,237,922              | 0           | 0                               | 0                                         | 0                                 | 274,718                | 0                    | 23,160,750                      |
| Waterloo Local School District               | Portage   | School | 3,745,738               | 0           | 0                               | 54,551                                    | 1,206                             | 820                    | 0                    | 244,453                         |
| Windham Exempted Village School District     | Portage   | School | 3,961,219               | 206,666     | 0                               | 24,305                                    | 315                               | 0                      | 0                    | 190,028                         |
| Tri-County North Local School District       | Preble    | School | 1,761,448               | 0           | 6,793                           | 13,580                                    | 0                                 | 18,366                 | 0                    | 14,838                          |
| Clear Fork Valley Local School District      | Richland  | School | 9,117,753               | 0           | 0                               | 21,653                                    | 1,231                             | 20,569                 | 0                    | 72,775                          |
| Crestview Local School District              | Richland  | School | 6,906,429               | 0           | 0                               | 21,474                                    | 3,954                             | 19,674                 | 0                    | 151,707                         |
| Lucas Local School District                  | Richland  | School | 5,155,288               | 0           | 0                               | 8,449                                     | 2,442                             | 2,480                  | 0                    | 79,256                          |
| Madison Local School District                | Richland  | School | 11,464,836              | 0           | 0                               | 10,808                                    | 11,951                            | 31,612                 | (706)                | 255,908                         |
| Mansfield City School District               | Richland  | School | 9,210,749               | 0           | 0                               | 68,115                                    | 194                               | 228,511                | 0                    | 1,968,983                       |
| Ontario Local School District                | Richland  | School | 6,999,276               | 0           | 0                               | 210,164                                   | 5,167                             | 180                    | 0                    | 403,446                         |
| Plymouth Local School District               | Richland  | School | 4,439,903               | 0           | 0                               | 70,225                                    | 332                               | 0                      | 0                    | 96,419                          |
| Shelby City School District                  | Richland  | School | 9,807,900               | 0           | 0                               | 115,360                                   | 836                               | 3,650                  | 0                    | 410,259                         |
| Adena Local School District                  | Ross      | School | 7,410,946               | 0           | 0                               | 0                                         | 0                                 | 47,343                 | 0                    | 153,672                         |
| Chillicothe City School District             | Ross      | School | 7,541,982               | 0           | 0                               | 0                                         | 0                                 | 32,912                 | 0                    | 596,090                         |
| Huntington Local School District             | Ross      | School | 4,724,045               | 0           | 0                               | 51,698                                    | 0                                 | 4,927                  | 0                    | 125,233                         |
| Paint Valley Local School District           | Ross      | School | 3,402,867               | 0           | 0                               | 0                                         | 25                                | 9,428                  | 0                    | 159,921                         |
| Southeastern Local School District           | Ross      | School | 9,809,784               | 0           | 0                               | 0                                         | 4,552                             | 0                      | 0                    | 92,718                          |
| Union-Scioto Local School District           | Ross      | School | 15,196,089              | 0           | 5,926                           | 3,781                                     | 32,672                            | 2,607                  | 0                    | 425,572                         |
| Zane Trace Local School District             | Ross      | School | 4,888,360               | 0           | 11,184                          | 22,398                                    | 0                                 | 0                      | 0                    | 50,211                          |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                               | County   | Type   | Assets                  |             |                                 |                                           |                                   |                        |                      |                                 |
|------------------------------------------------------|----------|--------|-------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|----------------------|---------------------------------|
|                                                      |          |        | Cash And<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Internal<br>Balances | Intergovernmental<br>Receivable |
| Clyde-Green Springs Exempted Village School District | Sandusky | School | 9,342,683               | 0           | 0                               | 15,159                                    | 7,749                             | 20,602                 | 0                    | 212,115                         |
| Fremont City School District                         | Sandusky | School | 22,104,566              | 116,888     | 12,703                          | 0                                         | 11,538                            | 257,260                | 0                    | 228,410                         |
| Gibsonburg Exempted Village School District          | Sandusky | School | 1,750,651               | 0           | 0                               | 5,297                                     | 693                               | 915                    | 0                    | 19,681                          |
| Woodmore Local School District                       | Sandusky | School | 11,510,561              | 0           | 0                               | 24,444                                    | 4,871                             | 3,481                  | 0                    | 2,283,638                       |
| Bloom Vernon Local School District                   | Scioto   | School | 2,844,727               | 0           | 8,549                           | 13,735                                    | 0                                 | 6,468                  | 0                    | 646,319                         |
| Clay Local School District                           | Scioto   | School | 1,349,736               | 0           | 5,024                           | 8,060                                     | 0                                 | 892                    | 0                    | 24,718                          |
| Green Local School District                          | Scioto   | School | 1,318,838               | 0           | 0                               | 0                                         | 0                                 | 925                    | 0                    | 309,897                         |
| Minford Local School District                        | Scioto   | School | 2,186,937               | 0           | 0                               | 0                                         | 0                                 | 698                    | 0                    | 282,746                         |
| New Boston Local School District                     | Scioto   | School | 1,749,167               | 0           | 4,182                           | 6,001                                     | 0                                 | 0                      | 0                    | 651,970                         |
| Northwest Local School District                      | Scioto   | School | 1,258,620               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 136,779                         |
| Portsmouth City School District                      | Scioto   | School | 4,870,998               | 0           | 34,153                          | 13,409                                    | 2,328                             | 3,764                  | 0                    | 960,184                         |
| Washington-Nile Local School District                | Scioto   | School | 5,338,884               | 46,013      | 8,125                           | 42,201                                    | 4,047                             | 22,994                 | 0                    | 222,231                         |
| Wheelersburg Local School District                   | Scioto   | School | 3,689,651               | 0           | 0                               | 22,792                                    | 5,404                             | 0                      | 0                    | 137,462                         |
| Bettsville Local School District                     | Seneca   | School | 200,194                 | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               |
| Seneca-East Local School District                    | Seneca   | School | 2,686,398               | 0           | 0                               | 17,446                                    | 521                               | 122                    | 0                    | 65,139                          |
| Tiffin City School District                          | Seneca   | School | 9,082,101               | 0           | 0                               | 71,556                                    | 0                                 | 27,763                 | 0                    | 895,216                         |
| Anna Local School District                           | Shelby   | School | 5,889,477               | 0           | 0                               | 13,546                                    | 13,108                            | 19,234                 | 0                    | 0                               |
| Botkins Local School District                        | Shelby   | School | 11,762,689              | 0           | 0                               | 15,106                                    | 2,299                             | 14,698                 | 0                    | 3,430,455                       |
| Fort Loramie Local School District                   | Shelby   | School | 5,371,103               | 0           | 0                               | 3,072                                     | 615                               | 17,023                 | 0                    | 108,397                         |
| Hardin-Houston Local School District                 | Shelby   | School | 4,348,977               | 0           | 0                               | 4,089                                     | 264                               | 21,501                 | 0                    | 27,962                          |
| Russia Local School District                         | Shelby   | School | 3,138,495               | 0           | 0                               | 13,645                                    | 122                               | 20,130                 | 0                    | 73,683                          |
| Alliance City School District                        | Stark    | School | 9,512,775               | 0           | 10,249                          | 98,064                                    | 0                                 | 45,855                 | 0                    | 1,282,148                       |
| Canton City School District                          | Stark    | School | 24,453,974              | 0           | 49,584                          | 134,015                                   | 0                                 | 0                      | 0                    | 7,028,398                       |
| Canton Local School District                         | Stark    | School | 41,352,697              | 0           | 11,144                          | 0                                         | 14,961                            | 2,943                  | 0                    | 173,138                         |
| Fairless Local School District                       | Stark    | School | 3,715,144               | 0           | 0                               | 12,105                                    | 192                               | 25,634                 | 0                    | 108,965                         |
| Jackson Local School District                        | Stark    | School | 30,390,604              | 0           | 0                               | 171,412                                   | 9,621                             | 32,462                 | 0                    | 302,771                         |
| Lake Local School District                           | Stark    | School | 7,424,921               | 0           | 0                               | 0                                         | 0                                 | 17,388                 | 0                    | 268,421                         |
| Louisville City School District                      | Stark    | School | 5,719,821               | 0           | 29,469                          | 5,559                                     | 700                               | 0                      | 0                    | 204,989                         |
| Marlington Local School District                     | Stark    | School | 10,870,261              | 0           | 22,082                          | 127,828                                   | 917                               | 10,503                 | 0                    | 420,322                         |
| Massillon City School District                       | Stark    | School | 18,672,963              | 0           | 0                               | 0                                         | 6,809                             | 30,662                 | 0                    | 1,558,464                       |
| Minerva Local School District                        | Stark    | School | 4,243,040               | 0           | 0                               | 49,973                                    | 0                                 | 8,059                  | 0                    | 145,544                         |
| North Canton City School District                    | Stark    | School | 9,517,979               | 0           | 0                               | 77,873                                    | 0                                 | 56,782                 | 0                    | 3,591,685                       |
| Perry Local School District                          | Stark    | School | 23,234,000              | 0           | 43,736                          | 92,215                                    | 12,488                            | 0                      | 0                    | 440,527                         |
| Plain Local School District                          | Stark    | School | 21,072,606              | 0           | 0                               | 132,297                                   | 4,499                             | 16,883                 | 0                    | 620,369                         |
| Sandy Valley Local School District                   | Stark    | School | 4,789,154               | 0           | 0                               | 10,486                                    | 179                               | 81,366                 | 0                    | 113,734                         |
| Tuslaw Local School District                         | Stark    | School | 5,644,347               | 0           | 18,275                          | 0                                         | 1,550                             | 0                      | 0                    | 143,127                         |
| Akron City School District                           | Summit   | School | 117,393,104             | 14,925,683  | 448,356                         | 529,757                                   | 9,808                             | 222,617                | 0                    | 31,804,201                      |
| Barberton City School District                       | Summit   | School | 18,166,520              | 0           | 0                               | 58,630                                    | 4,979                             | 243,454                | 0                    | 732,679                         |
| Copley-Fairlawn City School District                 | Summit   | School | 19,212,283              | 0           | 14,493                          | 12,495                                    | 10,988                            | 35,216                 | 0                    | 667,751                         |
| Coventry Local School District                       | Summit   | School | 10,552,709              | 15,025,940  | 0                               | 0                                         | 7,645                             | 0                      | 0                    | 9,062,626                       |
| Cuyahoga Falls City School District                  | Summit   | School | 7,644,257               | 0           | 0                               | 84,979                                    | 0                                 | 332                    | 0                    | 493,503                         |
| Green Local School District                          | Summit   | School | 7,985,897               | 0           | 0                               | 0                                         | 0                                 | 14,328                 | 0                    | 581,498                         |
| Hudson City School District                          | Summit   | School | 28,231,258              | 0           | 41,583                          | 11,322                                    | 26,766                            | 0                      | 0                    | 601,591                         |
| Mogadore Local School District                       | Summit   | School | 2,245,483               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 106,149                         |
| Nordonia Hills City School District                  | Summit   | School | 17,647,595              | 0           | 8,713                           | 26,798                                    | 3,303                             | 4,298                  | 0                    | 213,676                         |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                |            |        | Assets      |             |           |           |            |            |          |                   |
|------------------------------------------------|------------|--------|-------------|-------------|-----------|-----------|------------|------------|----------|-------------------|
| School                                         | County     | Type   | Cash And    | Investments | Inventory | Materials | Accrued    | Accounts   | Internal | Intergovernmental |
|                                                |            |        | Equivalents |             | Held For  | And       | Interest   | Receivable | Balances | Receivable        |
|                                                |            |        |             |             | Resale    | Inventory | Receivable | Receivable |          |                   |
| Norton City School District                    | Summit     | School | 28,973,778  | 0           | 12,993    | 17,316    | 5,378      | 505,440    | 0        | 367,822           |
| Revere Local School District                   | Summit     | School | 24,588,934  | 0           | 0         | 0         | 24,146     | 6,000      | 0        | 336,257           |
| Springfield Local School District              | Summit     | School | 14,480,782  | 0           | 0         | 0         | 0          | 0          | 0        | 1,022,625         |
| Stow-Munroe Falls City School District         | Summit     | School | 26,124,574  | 0           | 0         | 108,736   | 4,390      | 22,570     | 0        | 645,913           |
| Tallmadge City School District                 | Summit     | School | 7,389,983   | 0           | 5,733     | 0         | 0          | 70,896     | 0        | 201,710           |
| Twinsburg City School District                 | Summit     | School | 37,368,148  | 0           | 56,587    | 0         | 0          | 313,809    | 0        | 459,207           |
| Woodridge Local School District                | Summit     | School | 8,236,516   | 0           | 13,641    | 0         | 0          | 10,248     | 0        | 757,774           |
| Bloomfield-Mespo Local School District         | Trumbull   | School | 872,475     | 0           | 0         | 3,238     | 0          | 1,062      | 0        | 148,027           |
| Bristol Local School District                  | Trumbull   | School | 2,939,480   | 0           | 0         | 4,081     | 1,851      | 1,025      | 0        | 180,624           |
| Brookfield Local School District               | Trumbull   | School | 899,283     | 0           | 5,200     | 29        | 0          | 1,628      | 0        | 286,561           |
| Champion Local School District                 | Trumbull   | School | 1,694,193   | 0           | 0         | 13,837    | 437        | 9,048      | 0        | 246,716           |
| Girard City School District                    | Trumbull   | School | 10,487,816  | 0           | 0         | 13,948    | 2,380      | 8,652      | 0        | 110,838           |
| Howland Local School District                  | Trumbull   | School | 5,608,812   | 0           | 5,333     | 97,335    | 575        | 50,873     | 0        | 485,217           |
| Hubbard Exempted Village School District       | Trumbull   | School | 4,622,716   | 0           | 9,051     | 0         | 3,043      | 6,049      | 0        | 170,041           |
| Joseph Badger Local School District            | Trumbull   | School | 3,549,049   | 0           | 0         | 0         | 2,729      | 3,351      | 0        | 34,419            |
| Labrae Local School District                   | Trumbull   | School | 4,655,792   | 0           | 0         | 14,578    | 530        | 12,423     | 0        | 145,113           |
| Lakeview Local School District                 | Trumbull   | School | 3,173,217   | 0           | 36,357    | 83,115    | 0          | 0          | 0        | 180,020           |
| Liberty Local School District                  | Trumbull   | School | 3,788,152   | 0           | 6,101     | 28,416    | 0          | 6,678      | 0        | 174,567           |
| Lordstown Local School District                | Trumbull   | School | 666,360     | 0           | 0         | 8,509     | 0          | 2,387      | 0        | 76,269            |
| Maplewood Local School District                | Trumbull   | School | 3,980,211   | 0           | 8,770     | 1,555     | 0          | 0          | 0        | 47,444            |
| Mathews Local School District                  | Trumbull   | School | 2,354,587   | 0           | 9,989     | 26,323    | 0          | 0          | 0        | 61,657            |
| McDonald Local School District                 | Trumbull   | School | 3,371,246   | 0           | 831       | 418       | 0          | 0          | 0        | 20,158            |
| Newton Falls Exempted Village School District  | Trumbull   | School | 1,294,851   | 0           | 24,063    | 1,674     | 0          | 0          | 0        | 152,408           |
| Niles City School District                     | Trumbull   | School | 4,527,430   | 0           | 13,164    | 0         | 0          | 4,159      | 0        | 279,410           |
| Southington Local School District              | Trumbull   | School | 3,786,347   | 0           | 0         | 0         | 91         | 3,219      | 0        | 116,273           |
| Warren City School District                    | Trumbull   | School | 30,185,067  | 0           | 0         | 137,592   | 59,056     | 9,257      | 0        | 2,003,203         |
| Weathersfield Local School District            | Trumbull   | School | 11,812,094  | 0           | 0         | 11,442    | 2,150      | 4,943      | 0        | 102,292           |
| Claymont City School District                  | Tuscarawas | School | 4,702,651   | 0           | 0         | 12,416    | 1,293      | 150        | 0        | 178,423           |
| Dover City School District                     | Tuscarawas | School | 13,078,395  | 0           | 0         | 0         | 0          | 7,151      | 0        | 218,937           |
| Garaway Local School District                  | Tuscarawas | School | 5,371,001   | 0           | 0         | 10,188    | 190        | 18,537     | 0        | 105,393           |
| Indian Valley Local School District            | Tuscarawas | School | 6,260,445   | 0           | 10,552    | 2,056     | 0          | 1,039      | 0        | 623,279           |
| New Philadelphia City School District          | Tuscarawas | School | 5,178,411   | 0           | 0         | 36,420    | 0          | 27,360     | 0        | 313,097           |
| Newcomerstown Exempted Village School District | Tuscarawas | School | 1,332,531   | 0           | 0         | 5,494     | 0          | 0          | 0        | 160,477           |
| Tuscarawas Valley Local School District        | Tuscarawas | School | 4,555,052   | 0           | 0         | 17,791    | 0          | 6,533      | 0        | 100,972           |
| Fairbanks Local School District                | Union      | School | 5,512,404   | 0           | 0         | 11,528    | 426        | 0          | 0        | 193,003           |
| Marysville Exempted Village School District    | Union      | School | 12,390,773  | 0           | 0         | 13,655    | 0          | 1,210      | 0        | 9,824,738         |
| North Union Local School District              | Union      | School | 12,304,899  | 0           | 0         | 0         | 7,805      | 78,711     | 0        | 67,618            |
| Lincolnview Local School District              | Van Wert   | School | 14,297,388  | 0           | 0         | 4,425     | 6,320      | 92,263     | 0        | 80,031            |
| Vinton Local School District                   | Vinton     | School | 19,109,251  | 0           | 11,812    | 0         | 10,410     | 0          | 0        | 1,166,280         |
| Carlisle Local School District                 | Warren     | School | 1,472,337   | 0           | 1,408     | 0         | 0          | 0          | 0        | 0                 |
| Franklin City School District                  | Warren     | School | 4,995,011   | 0           | 0         | 16,011    | 234        | 443,166    | 0        | 724,035           |
| Kings Local School District                    | Warren     | School | 15,464,560  | 0           | 0         | 0         | 0          | 68,137     | 205      | 388,628           |
| Little Miami Local School District             | Warren     | School | 21,191,485  | 0           | 0         | 0         | 0          | 60,000     | 0        | 844,735           |
| Mason City School District                     | Warren     | School | 71,020,286  | 0           | 0         | 58,705    | 24,408     | 453,388    | 0        | 4,811,716         |
| Springboro Community City School District      | Warren     | School | 14,600,473  | 0           | 0         | 0         | 3,947      | 2,465      | 0        | 327,294           |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                      | County     | Type   | Assets                  |             |                                 |                                           |                                   |                        |                      |                                 |
|---------------------------------------------|------------|--------|-------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|----------------------|---------------------------------|
|                                             |            |        | Cash And<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Internal<br>Balances | Intergovernmental<br>Receivable |
| Belpre City School District                 | Washington | School | 2,039,114               | 2,500       | 1,556                           | 33,934                                    | 5                                 | 240                    | 0                    | 279,561                         |
| Frontier Local School District              | Washington | School | 2,280,096               | 0           | 0                               | 8,317                                     | 0                                 | 0                      | 0                    | 78,774                          |
| Warren Local School District                | Washington | School | 8,244,393               | 0           | 0                               | 143,587                                   | 0                                 | 3,237                  | 0                    | 971,419                         |
| Wolf Creek Local School District            | Washington | School | 10,403,686              | 0           | 13,338                          | 8,440                                     | 0                                 | 6,804                  | 0                    | 513,849                         |
| Chippewa Local School District              | Wayne      | School | 10,016,887              | 0           | 0                               | 14,314                                    | 696                               | 0                      | 0                    | 455,250                         |
| Dalton Local School District                | Wayne      | School | 7,411,294               | 0           | 0                               | 3,519                                     | 440                               | 0                      | 0                    | 1,588,706                       |
| Wooster City School District                | Wayne      | School | 35,523,231              | 0           | 0                               | 0                                         | 8,184                             | 16,296                 | (482)                | 1,200,160                       |
| Bowling Green City School District          | Wood       | School | 6,655,461               | 2,320,063   | 0                               | 68,090                                    | 5,637                             | 3,709                  | 0                    | 81,754                          |
| Eastwood Local School District              | Wood       | School | 9,585,009               | 0           | 12,425                          | 0                                         | 6,050                             | 445,178                | 0                    | 78,629                          |
| North Baltimore Local School District       | Wood       | School | 6,397,206               | 0           | 0                               | 8,391                                     | 0                                 | 0                      | 0                    | 540,345                         |
| Otsego Local School District                | Wood       | School | 5,160,428               | 0           | 3,560                           | 1,984                                     | 2,708                             | 37,344                 | 0                    | 751,911                         |
| Perrysburg Exempted Village School District | Wood       | School | 11,021,852              | 0           | 0                               | 21,075                                    | 0                                 | 67,626                 | 0                    | 402,568                         |
| Rossford Exempted Village School District   | Wood       | School | 9,146,158               | 0           | 9,045                           | 2,185                                     | 2,997                             | 14,880                 | 0                    | 403,993                         |



**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                           |            |         | Assets (Continued) |        |            |            |            |            |                |
|-----------------------------------------------------------|------------|---------|--------------------|--------|------------|------------|------------|------------|----------------|
|                                                           |            |         |                    |        |            | Payment In |            |            |                |
| School                                                    | County     | Type    | Prepaid            | Income | Property   | Lieu Of    | Loans      | Restricted | Nondepreciable |
|                                                           |            |         | Items              | Taxes  | Taxes      | Taxes      | Receivable | Assets     | Capital Assets |
| Apollo Joint Vocational School District                   | Allen      | CC/JVSD | 120,125            | 0      | 6,145,467  | 0          | 0          | 0          | 4,673,878      |
| Ashland Co-West Holmes Joint Vocational School District   | Ashland    | CC/JVSD | 35,935             | 0      | 2,858,452  | 0          | 0          | 0          | 50,000         |
| Ashtabula County Career and Technical Center              | Ashtabula  | CC/JVSD | 0                  | 0      | 5,133,609  | 0          | 0          | 0          | 153,226        |
| Tri-County Career Center                                  | Athens     | CC/JVSD | 39,810             | 0      | 3,648,408  | 0          | 0          | 0          | 34,308         |
| Belmont-Harrison Vocational School District               | Belmont    | CC/JVSD | 39,267             | 0      | 1,872,842  | 16,375     | 0          | 0          | 1,090,229      |
| Southern Hills Joint Vocational School District           | Brown      | CC/JVSD | 10,246             | 0      | 2,483,344  | 0          | 0          | 0          | 376,511        |
| Butler Technology and Career Development Schools          | Butler     | CC/JVSD | 0                  | 0      | 16,538,122 | 0          | 0          | 910,780    | 7,648,569      |
| Springfield-Clark Career Technology Center                | Clark      | CC/JVSD | 0                  | 0      | 5,905,481  | 0          | 0          | 0          | 1,351,808      |
| U.S. Grant Joint Vocational School District               | Clermont   | CC/JVSD | 0                  | 0      | 3,616,687  | 0          | 0          | 105,491    | 505,292        |
| Columbiana County Career and Technology Center            | Columbiana | CC/JVSD | 0                  | 0      | 2,126,049  | 0          | 0          | 0          | 152,290        |
| Coshocton County Career Center                            | Coshocton  | CC/JVSD | 0                  | 0      | 1,402,324  | 0          | 0          | 0          | 28,429         |
| Cuyahoga Valley Career Center                             | Cuyahoga   | CC/JVSD | 13,819             | 0      | 11,238,679 | 0          | 15,000     | 0          | 563,010        |
| Polaris Career Center                                     | Cuyahoga   | CC/JVSD | 0                  | 0      | 9,774,813  | 0          | 0          | 0          | 261,490        |
| Delaware Area Career Center                               | Delaware   | CC/JVSD | 51,196             | 0      | 11,068,624 | 0          | 102,873    | 0          | 542,956        |
| Ehove Career Center                                       | Erie       | CC/JVSD | 42,642             | 0      | 7,751,782  | 0          | 0          | 0          | 9,017,166      |
| Eastland-Fairfield Career and Technical School            | Franklin   | CC/JVSD | 131,026            | 0      | 13,792,586 | 0          | 0          | 0          | 717,884        |
| Gallia-Jackson-Vinton Joint Vocational School District    | Gallia     | CC/JVSD | 98,301             | 0      | 2,764,671  | 0          | 0          | 0          | 110,702        |
| Greene County Vocational School District                  | Greene     | CC/JVSD | 3,721              | 0      | 9,020,440  | 0          | 0          | 0          | 315,028        |
| Great Oaks Institute of Technology and Career Development | Hamilton   | CC/JVSD | 0                  | 0      | 36,674,840 | 0          | 0          | 6,584      | 2,880,155      |
| Four County Career Center                                 | Henry      | CC/JVSD | 13,332             | 0      | 6,000,931  | 0          | 0          | 0          | 219,258        |
| Jefferson County Joint Vocational School District         | Jefferson  | CC/JVSD | 0                  | 0      | 2,970,890  | 0          | 0          | 0          | 88,229         |
| Knox County Career Center                                 | Knox       | CC/JVSD | 0                  | 0      | 3,675,592  | 29,881     | 0          | 0          | 3,311,432      |
| Auburn Vocational School District                         | Lake       | CC/JVSD | 27,450             | 0      | 6,194,736  | 0          | 0          | 0          | 3,911,260      |
| Lawrence County Joint Vocational School District          | Lawrence   | CC/JVSD | 0                  | 0      | 2,280,550  | 0          | 0          | 0          | 174,360        |
| Career & Technology Education Center                      | Licking    | CC/JVSD | 61,328             | 0      | 9,363,496  | 0          | 0          | 0          | 264,069        |
| Ohio Hi-Point Joint Vocational School District            | Logan      | CC/JVSD | 0                  | 0      | 6,314,105  | 0          | 0          | 0          | 412,076        |
| Lorain County Joint Vocational School District            | Lorain     | CC/JVSD | 0                  | 0      | 11,665,521 | 0          | 0          | 0          | 138,000        |
| Tolles Career & Technical Center                          | Madison    | CC/JVSD | 21,861             | 0      | 10,294,000 | 0          | 0          | 0          | 150,000        |
| Mahoning County Career and Technical Center               | Mahoning   | CC/JVSD | 0                  | 0      | 6,828,648  | 0          | 0          | 0          | 125,000        |
| Tri-Rivers Joint Vocational School District               | Marion     | CC/JVSD | 0                  | 0      | 4,082,382  | 12,490     | 0          | 0          | 241,082        |
| Medina County Joint Vocational School District            | Medina     | CC/JVSD | 0                  | 0      | 7,779,863  | 0          | 0          | 0          | 794,096        |
| Upper Valley Career Center                                | Miami      | CC/JVSD | 20,841             | 0      | 6,543,324  | 0          | 0          | 0          | 1,227,028      |
| Miami Valley Career Technology Center                     | Montgomery | CC/JVSD | 0                  | 0      | 13,046,665 | 0          | 0          | 27,262     | 787,760        |
| Mid-East Career and Technology Center                     | Muskingum  | CC/JVSD | 113,126            | 0      | 11,643,117 | 36,820     | 0          | 0          | 333,075        |
| Pike County Career and Technology Center                  | Pike       | CC/JVSD | 1,853              | 0      | 1,607,457  | 4,706      | 0          | 0          | 157,560        |
| Maplewood Career Center                                   | Portage    | CC/JVSD | 51,944             | 0      | 6,780,838  | 0          | 0          | 53,968     | 427,875        |
| Pioneer Career & Technology Center                        | Richland   | CC/JVSD | 35,781             | 0      | 4,487,091  | 0          | 0          | 0          | 25,000         |
| Pickaway-Ross Career & Technology Center                  | Ross       | CC/JVSD | 0                  | 0      | 5,123,407  | 0          | 0          | 0          | 186,368        |
| Vanguard Sentinel Career and Technology Centers           | Sandusky   | CC/JVSD | 38,276             | 0      | 4,257,638  | 0          | 0          | 0          | 795,737        |
| Scioto County Career Technical Center                     | Scioto     | CC/JVSD | 0                  | 0      | 3,112,456  | 0          | 0          | 0          | 33,852         |
| Stark County Area Vocational School District              | Stark      | CC/JVSD | 5,730              | 0      | 2,201,313  | 0          | 0          | 0          | 432,709        |
| Portage Lakes Career Center                               | Summit     | CC/JVSD | 0                  | 0      | 3,149,988  | 0          | 0          | 0          | 195,190        |
| Trumbull Career and Technical Center                      | Trumbull   | CC/JVSD | 32,468             | 0      | 6,631,722  | 0          | 0          | 0          | 432,770        |
| Buckeye Joint Vocational School                           | Tuscarawas | CC/JVSD | 9,205              | 0      | 5,893,416  | 0          | 0          | 0          | 582,550        |
| Vantage Career Center                                     | Van Wert   | CC/JVSD | 65,161             | 0      | 4,511,665  | 61,002     | 0          | 0          | 40,000         |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
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|                                                |            |         | Assets (Continued) |            |            |            |            |            |                |  |
|------------------------------------------------|------------|---------|--------------------|------------|------------|------------|------------|------------|----------------|--|
|                                                |            |         |                    |            |            | Payment In |            |            |                |  |
|                                                |            |         |                    | Income     | Property   | Lieu Of    |            |            |                |  |
| School                                         | County     | Type    | Prepaid            | Taxes      | Taxes      | Taxes      | Loans      | Restricted | Nondepreciable |  |
|                                                |            |         | Items              | Receivable | Receivable | Receivable | Receivable | Assets     | Capital Assets |  |
| Warren County Career Center                    | Warren     | CC/JVSD | 0                  | 0          | 8,434,087  | 0          | 0          | 0          | 456,000        |  |
| Washington County Career Center                | Washington | CC/JVSD | 2,400              | 0          | 2,372,532  | 0          | 0          | 0          | 48,000         |  |
| Wayne County Schools Career Center             | Wayne      | CC/JVSD | 5,820              | 0          | 5,784,986  | 0          | 0          | 0          | 612,773        |  |
| Penta Career Center                            | Wood       | CC/JVSD | 77,433             | 0          | 15,596,348 | 377,703    | 0          | 0          | 7,150,778      |  |
| Athens-Meigs County Educational Service Center | Athens     | ESC     | 0                  | 0          | 0          | 0          | 0          | 0          | 8,230          |  |
| Brown County Educational Service Center        | Brown      | ESC     | 3,297              | 0          | 0          | 0          | 0          | 0          | 0              |  |
| Clark County Educational Service Center        | Clark      | ESC     | 0                  | 0          | 0          | 0          | 0          | 243,786    | 0              |  |
| Clermont County Educational Service Center     | Clermont   | ESC     | 167,117            | 0          | 0          | 0          | 0          | 0          | 0              |  |
| Southern Ohio Educational Service Center       | Clinton    | ESC     | 0                  | 0          | 0          | 0          | 0          | 0          | 31,490         |  |
| Columbiana County Educational Service Center   | Columbiana | ESC     | 3,401              | 0          | 0          | 0          | 0          | 0          | 61,900         |  |
| Educational Service Center of Cuyahoga County  | Cuyahoga   | ESC     | 0                  | 0          | 0          | 0          | 0          | 0          | 146,778        |  |
| North Point Educational Service Center         | Erie       | ESC     | 31,948             | 0          | 0          | 0          | 0          | 0          | 114,850        |  |
| Fairfield County Educational Service Center    | Fairfield  | ESC     | 0                  | 0          | 0          | 0          | 0          | 0          | 0              |  |
| Educational Service Center of Central Ohio     | Franklin   | ESC     | 0                  | 0          | 0          | 0          | 2,455      | 0          | 575,181        |  |
| Northwest Ohio Educational Service Center      | Fulton     | ESC     | 0                  | 0          | 0          | 0          | 0          | 0          | 215,200        |  |
| Gallia/Vinton Educational Service Center       | Gallia     | ESC     | 0                  | 0          | 0          | 0          | 0          | 0          | 0              |  |
| Geauga County Educational Service Center       | Geauga     | ESC     | 0                  | 0          | 0          | 0          | 0          | 0          | 0              |  |
| Greene County Educational Service Center       | Greene     | ESC     | 0                  | 0          | 0          | 0          | 0          | 0          | 161,360        |  |
| Ohio Valley Educational Service Center         | Guernsey   | ESC     | 7,366              | 0          | 0          | 0          | 0          | 0          | 55,434         |  |
| Hamilton Educational Service Center            | Hamilton   | ESC     | 0                  | 0          | 0          | 0          | 300,000    | 0          | 1,398,750      |  |
| Hancock County Educational Service Center      | Hancock    | ESC     | 5,638              | 0          | 0          | 0          | 0          | 0          | 0              |  |
| Jefferson County Educational Service Center    | Jefferson  | ESC     | 32,038             | 0          | 0          | 0          | 0          | 0          | 29,642         |  |
| Knox County Educational Service Center         | Knox       | ESC     | 0                  | 0          | 0          | 0          | 0          | 0          | 0              |  |
| Lake County Educational Service Center         | Lake       | ESC     | 0                  | 0          | 5,247,136  | 0          | 0          | 3,901      | 150,083        |  |
| Lawrence County Educational Service Center     | Lawrence   | ESC     | 0                  | 0          | 0          | 0          | 0          | 0          | 0              |  |
| Lorain County Educational Service Center       | Lorain     | ESC     | 0                  | 0          | 0          | 0          | 0          | 0          | 227,600        |  |
| Educational Service Center of Lake Erie West   | Lucas      | ESC     | 0                  | 0          | 0          | 0          | 0          | 0          | 314,321        |  |
| Mahoning County Educational Service Center     | Mahoning   | ESC     | 0                  | 0          | 0          | 0          | 0          | 0          | 0              |  |
| Medina County Educational Service Center       | Medina     | ESC     | 0                  | 0          | 0          | 0          | 0          | 0          | 0              |  |
| Miami County Educational Service Center        | Miami      | ESC     | 3,890              | 0          | 0          | 0          | 0          | 0          | 119,608        |  |
| Montgomery County Educational Service Center   | Montgomery | ESC     | 0                  | 0          | 0          | 0          | 0          | 0          | 1,010,906      |  |
| Muskingum Valley Educational Service Center    | Muskingum  | ESC     | 230,584            | 0          | 0          | 0          | 0          | 0          | 21,155         |  |
| Pickaway County Educational Service Center     | Pickaway   | ESC     | 0                  | 0          | 0          | 0          | 0          | 0          | 66,900         |  |
| Portage County Educational Service Center      | Portage    | ESC     | 0                  | 0          | 0          | 0          | 0          | 0          | 0              |  |
| Putnam County Educational Service Center       | Putnam     | ESC     | 0                  | 0          | 0          | 0          | 0          | 0          | 4,434,160      |  |
| Ross-Pike Educational Service District         | Ross       | ESC     | 0                  | 0          | 0          | 0          | 0          | 0          | 0              |  |
| South Central Ohio Educational Service Center  | Scioto     | ESC     | 0                  | 0          | 0          | 0          | 0          | 0          | 75,460         |  |
| North Central Ohio Educational Service Center  | Seneca     | ESC     | 4,883              | 0          | 0          | 0          | 0          | 0          | 148,850        |  |
| Stark County Educational Service Center        | Stark      | ESC     | 6,037              | 0          | 0          | 0          | 0          | 0          | 111,059        |  |
| Summit County Educational Service Center       | Summit     | ESC     | 0                  | 0          | 0          | 0          | 0          | 0          | 207,778        |  |
| Trumbull County Educational Service Center     | Trumbull   | ESC     | 11,932             | 0          | 0          | 0          | 0          | 0          | 0              |  |
| East Central Ohio Educational Service Center   | Tuscarawas | ESC     | 0                  | 0          | 0          | 0          | 0          | 0          | 22,360         |  |
| Wood County Educational Service Center         | Wood       | ESC     | 1,562              | 0          | 0          | 0          | 0          | 0          | 112,500        |  |
| Adams County/Ohio Valley School District       | Adams      | School  | 0                  | 0          | 8,653,431  | 0          | 0          | 4,150      | 1,063,713      |  |
| Manchester Local School District               | Adams      | School  | 13,780             | 0          | 8,855,141  | 0          | 0          | 0          | 1,709,048      |  |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
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|                                                          |           |        | Assets (Continued) |           |             |            |            |            |                |  |
|----------------------------------------------------------|-----------|--------|--------------------|-----------|-------------|------------|------------|------------|----------------|--|
|                                                          |           |        |                    |           |             | Payment In |            |            |                |  |
|                                                          |           |        | Prepaid            | Income    | Property    | Lieu Of    | Loans      | Restricted | Nondepreciable |  |
| School                                                   | County    | Type   | Items              | Taxes     | Taxes       | Taxes      | Receivable | Assets     | Capital Assets |  |
| Delphos City School District                             | Allen     | School | 19,290             | 0         | 4,461,975   | 0          | 0          | 0          | 152,644        |  |
| Ashland City School District                             | Ashland   | School | 0                  | 0         | 17,300,158  | 0          | 0          | 0          | 8,535,807      |  |
| Hillsdale Local School District                          | Ashland   | School | 113,567            | 262,503   | 4,681,504   | 0          | 0          | 0          | 51,970         |  |
| Loudonville-Perrysville Exempted Village School District | Ashland   | School | 0                  | 582,806   | 4,911,910   | 0          | 0          | 0          | 78,472         |  |
| Mapleton Local School District                           | Ashland   | School | 25,087             | 0         | 3,130,667   | 0          | 0          | 0          | 177,800        |  |
| Ashtabula Area City School District                      | Ashtabula | School | 0                  | 0         | 14,841,425  | 0          | 0          | 0          | 1,741,522      |  |
| Buckeye Local School District                            | Ashtabula | School | 0                  | 0         | 6,711,124   | 0          | 0          | 0          | 402,305        |  |
| Conneaut Area City School District                       | Ashtabula | School | 0                  | 0         | 4,590,401   | 0          | 0          | 0          | 1,973,346      |  |
| Geneva Area City School District                         | Ashtabula | School | 79,409             | 0         | 9,110,801   | 0          | 0          | 0          | 1,676,600      |  |
| Grand Valley Local School District                       | Ashtabula | School | 0                  | 0         | 4,829,863   | 0          | 0          | 0          | 4,089,202      |  |
| Jefferson Area Local School District                     | Ashtabula | School | 0                  | 0         | 6,934,948   | 0          | 0          | 0          | 6,563,029      |  |
| Athens City School District                              | Athens    | School | 76,961             | 1,216,333 | 17,422,056  | 224,627    | 0          | 0          | 1,519,380      |  |
| Federal-Hocking Local School District                    | Athens    | School | 18,318             | 0         | 3,384,613   | 0          | 0          | 0          | 44,623         |  |
| Nelsonville-York City School District                    | Athens    | School | 45,096             | 0         | 2,221,735   | 0          | 275        | 0          | 135,512        |  |
| Trimble Local School District                            | Athens    | School | 0                  | 0         | 1,097,667   | 0          | 0          | 0          | 55,370         |  |
| Minster Local School District                            | Auglaize  | School | 38,623             | 625,670   | 4,207,015   | 45,445     | 0          | 0          | 265,225        |  |
| New Bremen Local School District                         | Auglaize  | School | 5,600              | 558,244   | 2,670,823   | 30,952     | 0          | 0          | 1,025,092      |  |
| Barnesville Exempted Village School District             | Belmont   | School | 6,704              | 0         | 4,523,136   | 0          | 0          | 0          | 293,412        |  |
| Bellaire Local School District                           | Belmont   | School | 2,535              | 0         | 3,360,320   | 0          | 0          | 0          | 718,812        |  |
| Bridgeport Exempted Village School District              | Belmont   | School | 13,214             | 0         | 2,280,334   | 0          | 3          | 0          | 819,583        |  |
| Martins Ferry City School District                       | Belmont   | School | 8,578              | 0         | 3,613,324   | 0          | 0          | 0          | 2,436,556      |  |
| Shadyside Local School District                          | Belmont   | School | 33,845             | 0         | 2,462,732   | 417,281    | 0          | 0          | 81,739         |  |
| St. Clairsville-Richland City School District            | Belmont   | School | 3,796              | 0         | 8,262,925   | 0          | 0          | 0          | 700,855        |  |
| Union Local School District                              | Belmont   | School | 0                  | 0         | 3,843,422   | 0          | 0          | 0          | 1,852,517      |  |
| Eastern Local School District                            | Brown     | School | 0                  | 0         | 4,597,891   | 0          | 0          | 0          | 271,526        |  |
| Fayetteville-Perry Local School District                 | Brown     | School | 0                  | 0         | 2,636,237   | 0          | 0          | 0          | 89,380         |  |
| Western Brown Local School District                      | Brown     | School | 13,613             | 0         | 5,722,117   | 108,846    | 0          | 0          | 2,524,314      |  |
| Edgewood City School District                            | Butler    | School | 2,100              | 0         | 17,019,917  | 0          | 750,000    | 0          | 4,177,938      |  |
| Fairfield City School District                           | Butler    | School | 0                  | 0         | 57,534,827  | 0          | 0          | 243,479    | 3,803,351      |  |
| Lakota Local School District                             | Butler    | School | 0                  | 0         | 107,734,614 | 0          | 0          | 0          | 15,061,363     |  |
| Madison Local School District                            | Butler    | School | 0                  | 0         | 5,837,547   | 0          | 0          | 0          | 290,152        |  |
| Middletown City School District                          | Butler    | School | 0                  | 0         | 34,000,351  | 245,572    | 0          | 24,610     | 1,211,493      |  |
| Monroe Local School District                             | Butler    | School | 4,114              | 0         | 15,126,463  | 0          | 0          | 0          | 2,574,744      |  |
| New Miami Local School District                          | Butler    | School | 0                  | 0         | 1,713,973   | 0          | 0          | 0          | 428,932        |  |
| Ross Local School District                               | Butler    | School | 0                  | 0         | 12,921,690  | 0          | 0          | 577,054    | 7,156,138      |  |
| Talawanda School District                                | Butler    | School | 99,884             | 0         | 22,792,024  | 0          | 0          | 340,431    | 2,473,497      |  |
| Brown Local School District                              | Carroll   | School | 0                  | 0         | 3,457,274   | 0          | 0          | 0          | 496,549        |  |
| Carrollton Exempted Village School District              | Carroll   | School | 0                  | 0         | 6,735,240   | 0          | 0          | 0          | 1,986,014      |  |
| Mechanicsburg Exempted Village School District           | Champaign | School | 857                | 476,486   | 2,805,605   | 0          | 5,500      | 0          | 250,000        |  |
| Triad Local School District                              | Champaign | School | 62,883             | 744,749   | 2,494,504   | 0          | 0          | 0          | 414,157        |  |
| Clark Shawnee Local School District                      | Clark     | School | 11,060             | 0         | 9,517,770   | 0          | 0          | 0          | 641,103        |  |
| Greenon Local School District                            | Clark     | School | 6,299              | 0         | 8,661,019   | 0          | 0          | 0          | 84,740         |  |
| Northeastern Local School District                       | Clark     | School | 3,860              | 0         | 14,403,815  | 0          | 0          | 4,000      | 268,349        |  |
| Northwestern Local School District                       | Clark     | School | 2,915              | 826,113   | 8,437,173   | 0          | 0          | 1,914,747  | 949,676        |  |
| Southeastern Local School District                       | Clark     | School | 0                  | 412,713   | 2,288,058   | 0          | 0          | 0          | 11,000         |  |

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**As of June 30, 2014**  
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|                                                           |            |        | Assets (Continued) |           |             |            |            |            |                |  |
|-----------------------------------------------------------|------------|--------|--------------------|-----------|-------------|------------|------------|------------|----------------|--|
|                                                           |            |        |                    |           |             | Payment In |            |            |                |  |
| School                                                    | County     | Type   | Prepaid            | Income    | Property    | Lieu Of    | Loans      | Restricted | Nondepreciable |  |
|                                                           |            |        | Items              | Taxes     | Taxes       | Taxes      | Receivable | Assets     | Capital Assets |  |
| Springfield City School District                          | Clark      | School | 0                  | 0         | 32,323,678  | 0          | 0          | 0          | 15,433,558     |  |
| Tecumseh Local School District                            | Clark      | School | 0                  | 0         | 10,140,962  | 0          | 0          | 0          | 520,022        |  |
| Batavia Local School District                             | Clermont   | School | 0                  | 0         | 8,499,954   | 0          | 0          | 15,145,805 | 1,886,255      |  |
| Bethel-Tate Local School District                         | Clermont   | School | 0                  | 0         | 3,683,657   | 0          | 0          | 0          | 2,518,209      |  |
| Clermont Northeastern Local School District               | Clermont   | School | 0                  | 0         | 7,955,944   | 0          | 0          | 0          | 2,024,809      |  |
| Felicity-Franklin Local School District                   | Clermont   | School | 0                  | 0         | 1,869,288   | 0          | 0          | 0          | 65,450         |  |
| Goshen Local School District                              | Clermont   | School | 0                  | 1,311,104 | 6,555,845   | 88,878     | 0          | 0          | 855,205        |  |
| Milford Exempted Village School District                  | Clermont   | School | 0                  | 0         | 40,482,583  | 0          | 0          | 10,051     | 4,938,233      |  |
| New Richmond Exempted Village School District             | Clermont   | School | 0                  | 0         | 14,452,248  | 0          | 0          | 0          | 2,054,570      |  |
| West Clermont Local School District                       | Clermont   | School | 0                  | 0         | 43,847,234  | 0          | 0          | 0          | 4,716,755      |  |
| Williamsburg Local School District                        | Clermont   | School | 25,375             | 0         | 3,830,088   | 0          | 0          | 0          | 768,172        |  |
| Blanchester Local School District                         | Clinton    | School | 0                  | 0         | 3,964,909   | 0          | 0          | 0          | 499,930        |  |
| Clinton Massie Local School District                      | Clinton    | School | 0                  | 0         | 5,405,862   | 0          | 0          | 0          | 462,953        |  |
| East Clinton Local School District                        | Clinton    | School | 0                  | 0         | 3,528,225   | 0          | 0          | 0          | 426,976        |  |
| Wilmington City School District                           | Clinton    | School | 0                  | 0         | 16,133,305  | 0          | 0          | 57,982     | 624,927        |  |
| Beaver Local School District                              | Columbiana | School | 0                  | 0         | 6,614,940   | 0          | 0          | 0          | 11,486,313     |  |
| Columbiana Exempted Village School District               | Columbiana | School | 0                  | 722,213   | 4,419,349   | 0          | 0          | 0          | 177,777        |  |
| Crestview Local School District                           | Columbiana | School | 15,164             | 548,508   | 2,478,278   | 0          | 0          | 0          | 250,000        |  |
| East Liverpool City School District                       | Columbiana | School | 0                  | 0         | 5,025,401   | 0          | 0          | 0          | 39,794         |  |
| East Palestine City School District                       | Columbiana | School | 0                  | 0         | 2,795,022   | 0          | 0          | 0          | 475,814        |  |
| Lisbon Exempted Village School District                   | Columbiana | School | 20,512             | 0         | 2,280,197   | 0          | 0          | 0          | 870,749        |  |
| Salem City School District                                | Columbiana | School | 12,687             | 3,896     | 9,584,324   | 0          | 0          | 0          | 707,799        |  |
| Southern Local School District                            | Columbiana | School | 297                | 0         | 2,413,653   | 0          | 0          | 0          | 84,670         |  |
| United Local School District                              | Columbiana | School | 12,470             | 331,050   | 3,132,855   | 0          | 0          | 0          | 57,872         |  |
| Wellsville Local School District                          | Columbiana | School | 0                  | 0         | 1,254,358   | 0          | 0          | 0          | 312,056        |  |
| Coshocton City School District                            | Coshocton  | School | 5,938              | 0         | 5,728,151   | 0          | 0          | 393,292    | 737,522        |  |
| Ridgewood Local School District                           | Coshocton  | School | 0                  | 0         | 2,793,694   | 0          | 0          | 0          | 194,966        |  |
| River View Local School District                          | Coshocton  | School | 0                  | 0         | 9,257,581   | 0          | 0          | 0          | 516,489        |  |
| Buckeye Central Local School District                     | Crawford   | School | 13,717             | 654,779   | 2,583,118   | 0          | 0          | 0          | 421,398        |  |
| Bucyrus City School District                              | Crawford   | School | 0                  | 0         | 6,097,119   | 43,573     | 0          | 0          | 706,175        |  |
| Colonel Crawford Local School District                    | Crawford   | School | 0                  | 658,432   | 3,232,532   | 0          | 0          | 0          | 317,442        |  |
| Galion City School District                               | Crawford   | School | 0                  | 0         | 6,638,579   | 37,748     | 0          | 0          | 873,865        |  |
| Wynford Local School District                             | Crawford   | School | 6,179              | 0         | 4,026,184   | 0          | 0          | 0          | 230,237        |  |
| Bay Village City School District                          | Cuyahoga   | School | 0                  | 0         | 25,779,133  | 0          | 0          | 0          | 6,179,408      |  |
| Beachwood City School District                            | Cuyahoga   | School | 0                  | 0         | 28,614,894  | 0          | 0          | 0          | 37,415,227     |  |
| Bedford City School District                              | Cuyahoga   | School | 0                  | 0         | 27,970,462  | 0          | 0          | 0          | 1,727,178      |  |
| Berea City School District                                | Cuyahoga   | School | 1,637              | 0         | 57,370,615  | 0          | 0          | 0          | 893,217        |  |
| Brecksville-Broadview Heights City School District        | Cuyahoga   | School | 0                  | 0         | 37,575,833  | 0          | 0          | 0          | 3,088,833      |  |
| Brooklyn City School District                             | Cuyahoga   | School | 22,662             | 0         | 12,015,762  | 0          | 0          | 0          | 713,506        |  |
| Chagrin Falls Exempted Village School District            | Cuyahoga   | School | 0                  | 0         | 24,401,391  | 0          | 0          | 0          | 1,386,635      |  |
| Cleveland Heights-University Heights City School District | Cuyahoga   | School | 123,315            | 0         | 87,538,937  | 0          | 0          | 4,401,300  | 6,200,331      |  |
| Cleveland Municipal School District                       | Cuyahoga   | School | 0                  | 0         | 381,068,006 | 0          | 0          | 0          | 107,235,239    |  |
| Cuyahoga Heights Local School District                    | Cuyahoga   | School | 0                  | 0         | 10,348,161  | 161,032    | 0          | 0          | 798,600        |  |
| East Cleveland City School District                       | Cuyahoga   | School | 0                  | 0         | 9,768,910   | 0          | 0          | 0          | 2,389,900      |  |
| Euclid City School District                               | Cuyahoga   | School | 17,696             | 489,547   | 45,159,602  | 0          | 0          | 0          | 2,052,789      |  |

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**As of June 30, 2014**  
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|                                              |           |        | Assets (Continued) |           |             |            |            |            |                |
|----------------------------------------------|-----------|--------|--------------------|-----------|-------------|------------|------------|------------|----------------|
|                                              |           |        |                    |           |             | Payment In |            |            |                |
| School                                       | County    | Type   | Prepaid            | Income    | Property    | Lieu Of    | Loans      | Restricted | Nondepreciable |
|                                              |           |        | Items              | Taxes     | Taxes       | Taxes      | Receivable | Assets     | Capital Assets |
| Fairview Park City School District           | Cuyahoga  | School | 0                  | 0         | 17,416,359  | 0          | 0          | 0          | 379,797        |
| Garfield Heights City School District        | Cuyahoga  | School | 0                  | 0         | 22,808,977  | 0          | 0          | 2,929,050  | 833,150        |
| Independence Local School District           | Cuyahoga  | School | 0                  | 0         | 20,233,113  | 0          | 0          | 0          | 147,099        |
| Lakewood City School District                | Cuyahoga  | School | 0                  | 0         | 54,359,415  | 144,701    | 0          | 0          | 9,294,255      |
| Maple Heights City School District           | Cuyahoga  | School | 0                  | 0         | 20,624,333  | 0          | 0          | 0          | 5,460,268      |
| Mayfield City School District                | Cuyahoga  | School | 0                  | 0         | 55,226,953  | 1,930,128  | 0          | 0          | 493,299        |
| North Olmsted City School District           | Cuyahoga  | School | 0                  | 0         | 40,687,082  | 0          | 0          | 0          | 1,374,279      |
| North Royalton City School District          | Cuyahoga  | School | 0                  | 0         | 38,493,337  | 0          | 0          | 0          | 560,140        |
| Olmsted Falls City School District           | Cuyahoga  | School | 0                  | 0         | 30,990,572  | 0          | 0          | 0          | 1,834,718      |
| Orange City School District                  | Cuyahoga  | School | 0                  | 0         | 43,437,429  | 0          | 0          | 0          | 7,464,580      |
| Parma City School District                   | Cuyahoga  | School | 0                  | 0         | 95,641,441  | 0          | 0          | 0          | 5,096,730      |
| Richmond Heights Local School District       | Cuyahoga  | School | 0                  | 0         | 10,418,982  | 0          | 0          | 0          | 311,214        |
| Rocky River City School District             | Cuyahoga  | School | 0                  | 0         | 32,989,663  | 0          | 0          | 0          | 770,821        |
| Shaker Heights City School District          | Cuyahoga  | School | 36,928             | 0         | 69,351,122  | 0          | 0          | 0          | 0              |
| Solon City School District                   | Cuyahoga  | School | 0                  | 0         | 55,483,875  | 334,048    | 60,000     | 0          | 3,346,494      |
| South Euclid-Lyndhurst City School District  | Cuyahoga  | School | 0                  | 0         | 47,451,867  | 0          | 0          | 0          | 660,393        |
| Strongsville City School District            | Cuyahoga  | School | 0                  | 0         | 56,702,372  | 0          | 0          | 0          | 8,399,603      |
| Warrensville Heights City School District    | Cuyahoga  | School | 0                  | 0         | 20,148,454  | 1,705,994  | 0          | 0          | 463,789        |
| Westlake City School District                | Cuyahoga  | School | 0                  | 0         | 48,566,071  | 0          | 0          | 0          | 2,468,751      |
| Greenville City School District              | Darke     | School | 14,656             | 838,233   | 12,453,344  | 12,000     | 0          | 0          | 3,900,010      |
| Ayersville Local School District             | Defiance  | School | 13,347             | 318,112   | 2,608,635   | 985        | 0          | 0          | 148,406        |
| Big Walnut Local School District             | Delaware  | School | 0                  | 2,381,631 | 19,674,693  | 0          | 0          | 0          | 1,762,898      |
| Buckeye Valley Local School District         | Delaware  | School | 3,075              | 2,570,364 | 12,209,133  | 0          | 0          | 0          | 498,673        |
| Delaware City School District                | Delaware  | School | 150,370            | 0         | 33,775,962  | 0          | 0          | 0          | 3,608,561      |
| Olentangy Local School District              | Delaware  | School | 0                  | 0         | 153,829,208 | 17,005,289 | 0          | 0          | 29,739,737     |
| Edison Local School District                 | Erie      | School | 21,372             | 0         | 7,884,764   | 0          | 0          | 0          | 458,534        |
| Huron City School District                   | Erie      | School | 2,575              | 0         | 10,872,217  | 0          | 22,185     | 0          | 481,741        |
| Kelleys Island Local School District         | Erie      | School | 2,759              | 0         | 449,982     | 0          | 0          | 0          | 0              |
| Margaretta Local School District             | Erie      | School | 0                  | 0         | 6,089,003   | 0          | 0          | 0          | 103,182        |
| Perkins Local School District                | Erie      | School | 0                  | 0         | 14,675,700  | 289,754    | 0          | 0          | 2,895,902      |
| Sandusky City School District                | Erie      | School | 0                  | 0         | 21,550,195  | 0          | 0          | 0          | 2,639,184      |
| Vermilion Local School District              | Erie      | School | 0                  | 0         | 15,882,696  | 0          | 0          | 0          | 9,464,460      |
| Amanda-Clearcreek Local School District      | Fairfield | School | 0                  | 763,713   | 3,862,864   | 0          | 0          | 0          | 292,457        |
| Bloom-Carroll Local School District          | Fairfield | School | 11,162             | 1,545,595 | 8,185,312   | 0          | 0          | 0          | 806,734        |
| Fairfield Union Local School District        | Fairfield | School | 0                  | 1,871,116 | 5,426,787   | 0          | 0          | 0          | 395,475        |
| Lancaster City School District               | Fairfield | School | 217,467            | 4,006,769 | 25,456,846  | 122,293    | 0          | 0          | 9,726,899      |
| Liberty Union-Thurston Local School District | Fairfield | School | 0                  | 1,171,476 | 4,592,038   | 0          | 0          | 0          | 588,863        |
| Pickerington Local School District           | Fairfield | School | 122,676            | 6,587,883 | 47,571,472  | 125,277    | 0          | 0          | 9,185,480      |
| Miami Trace Local School District            | Fayette   | School | 0                  | 0         | 14,238,504  | 0          | 0          | 152,506    | 73,840         |
| Washington Court House City School District  | Fayette   | School | 0                  | 0         | 6,082,582   | 15,489     | 0          | 0          | 477,521        |
| Canal Winchester Local School District       | Franklin  | School | 0                  | 1,660,203 | 20,909,652  | 582,076    | 0          | 0          | 3,698,648      |
| Columbus City School District                | Franklin  | School | 172,646            | 0         | 357,370,033 | 49,070,248 | 0          | 0          | 102,221,334    |
| Dublin City School District                  | Franklin  | School | 0                  | 0         | 269,481,026 | 0          | 0          | 0          | 12,044,021     |
| Gahanna-Jefferson City School District       | Franklin  | School | 77,574             | 0         | 78,865,900  | 6,145,413  | 0          | 0          | 9,385,900      |
| Grandview Heights City School District       | Franklin  | School | 19,409             | 0         | 11,742,554  | 749,943    | 0          | 0          | 137,400        |

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|                                                 |          |        | Assets (Continued) |            |             |            |            |            |                |                |
|-------------------------------------------------|----------|--------|--------------------|------------|-------------|------------|------------|------------|----------------|----------------|
|                                                 |          |        |                    |            |             | Payment In |            |            |                |                |
|                                                 |          |        | Prepaid            | Income     | Property    | Lieu Of    |            |            | Restricted     | Nondepreciable |
| School                                          | County   | Type   | Items              | Taxes      | Taxes       | Taxes      | Loans      | Assets     | Capital Assets |                |
|                                                 |          |        |                    | Receivable | Receivable  | Receivable | Receivable |            |                |                |
| Groveport Madison Local School District         | Franklin | School | 15,163             | 0          | 26,644,738  | 880,793    | 0          | 43,476     |                | 1,521,786      |
| Hamilton Local School District                  | Franklin | School | 0                  | 7,415,518  | 0           | 0          | 0          | 0          |                | 1,247,490      |
| Hilliard City School District                   | Franklin | School | 0                  | 0          | 134,044,939 | 0          | 0          | 0          |                | 19,420,194     |
| New Albany-Plain Local School District          | Franklin | School | 0                  | 0          | 47,655,684  | 4,034,212  | 0          | 0          |                | 33,249,455     |
| Southwestern City School District               | Franklin | School | 0                  | 0          | 124,106,404 | 2,177,265  | 0          | 0          |                | 84,993,108     |
| Upper Arlington City School District            | Franklin | School | 0                  | 0          | 74,025,595  | 879,574    | 0          | 0          |                | 1,312,030      |
| Westerville City School District                | Franklin | School | 675,423            | 0          | 131,381,600 | 2,416,406  | 0          | 32,469     |                | 5,813,922      |
| Whitehall City School District                  | Franklin | School | 51,749             | 0          | 12,007,871  | 830,924    | 0          | 0          |                | 420,406        |
| Worthington City School District                | Franklin | School | 0                  | 0          | 93,293,000  | 0          | 0          | 0          |                | 11,971,204     |
| Archbold Area Local School District             | Fulton   | School | 0                  | 0          | 6,230,025   | 26,863     | 0          | 0          |                | 713,221        |
| Wauseon Exempted Village School District        | Fulton   | School | 68,971             | 0          | 7,043,157   | 0          | 0          | 0          |                | 789,312        |
| Gallia Local School District                    | Gallia   | School | 0                  | 0          | 13,890,417  | 0          | 0          | 0          |                | 973,502        |
| Gallipolis City School District                 | Gallia   | School | 52,496             | 0          | 7,677,522   | 0          | 20         | 0          |                | 1,179,750      |
| Berkshire Local School District                 | Geauga   | School | 2,139              | 826,389    | 4,353,703   | 0          | 0          | 0          |                | 13,810         |
| Cardinal Local School District                  | Geauga   | School | 3,027              | 0          | 7,165,874   | 0          | 0          | 0          |                | 560,094        |
| Kenston Local School District                   | Geauga   | School | 52,329             | 0          | 27,847,129  | 0          | 0          | 0          |                | 3,617,653      |
| Ledgemont Local School District                 | Geauga   | School | 0                  | 481,576    | 2,169,704   | 0          | 0          | 0          |                | 119,100        |
| West Geauga Local School District               | Geauga   | School | 262,960            | 0          | 19,992,998  | 0          | 0          | 0          |                | 366,380        |
| Beavercreek City School District                | Greene   | School | 10,105             | 0          | 66,261,709  | 0          | 0          | 0          |                | 7,386,047      |
| Bellbrook-Sugarcreek Local School District      | Greene   | School | 0                  | 0          | 18,498,519  | 0          | 0          | 0          |                | 3,432,055      |
| Cedar Cliff Local School District               | Greene   | School | 17,309             | 502,905    | 2,744,006   | 0          | 0          | 1,302,403  |                | 122,820        |
| Fairborn City School District                   | Greene   | School | 0                  | 0          | 20,278,789  | 0          | 0          | 0          |                | 299,675        |
| Greeneview Local School District                | Greene   | School | 0                  | 777,577    | 4,624,569   | 0          | 0          | 0          |                | 544,748        |
| Xenia Community School District                 | Greene   | School | 0                  | 1,575,511  | 21,186,623  | 12,512     | 0          | 0          |                | 450,091        |
| Yellow Springs Exempted Village School District | Greene   | School | 0                  | 611,545    | 4,257,690   | 0          | 0          | 0          |                | 1,238,340      |
| Cambridge City School District                  | Guernsey | School | 163,256            | 0          | 7,810,347   | 0          | 0          | 0          |                | 5,031,339      |
| East Guernsey Local School District             | Guernsey | School | 0                  | 0          | 3,151,409   | 0          | 0          | 0          |                | 161,329        |
| Rolling Hills Local School District             | Guernsey | School | 40,255             | 0          | 6,589,585   | 0          | 0          | 0          |                | 214,502        |
| Cincinnati City School District                 | Hamilton | School | 0                  | 0          | 312,675,231 | 0          | 0          | 28,212,380 |                | 139,627,898    |
| Deer Park Community City School District        | Hamilton | School | 0                  | 0          | 9,677,184   | 0          | 0          | 50,000     |                | 926,290        |
| Finneytown Local School District                | Hamilton | School | 0                  | 0          | 11,706,091  | 0          | 0          | 0          |                | 1,154,812      |
| Forest Hills Local School District              | Hamilton | School | 0                  | 0          | 50,880,335  | 0          | 0          | 250,638    |                | 1,394,179      |
| Indian Hill Exempted Village School District    | Hamilton | School | 0                  | 0          | 27,943,450  | 3,683,244  | 0          | 0          |                | 590,992        |
| Loveland City School District                   | Hamilton | School | 0                  | 0          | 32,852,521  | 0          | 0          | 0          |                | 1,436,356      |
| Madeira City School District                    | Hamilton | School | 0                  | 0          | 14,789,474  | 0          | 0          | 0          |                | 2,397,981      |
| Mariemont City School District                  | Hamilton | School | 0                  | 0          | 17,337,309  | 0          | 0          | 140,000    |                | 1,110,469      |
| Mt. Healthy City School District                | Hamilton | School | 0                  | 0          | 14,541,436  | 0          | 0          | 302,435    |                | 3,634,113      |
| North College Hill City School District         | Hamilton | School | 0                  | 0          | 5,086,745   | 0          | 0          | 0          |                | 84,688         |
| Northwest Local School District                 | Hamilton | School | 0                  | 0          | 52,668,354  | 3,752,272  | 0          | 0          |                | 3,668,199      |
| Norwood City School District                    | Hamilton | School | 0                  | 0          | 16,342,427  | 0          | 0          | 20,000     |                | 601,255        |
| Oak Hills Local School District                 | Hamilton | School | 0                  | 0          | 33,601,740  | 0          | 0          | 380,716    |                | 2,221,943      |
| Princeton City School District                  | Hamilton | School | 0                  | 0          | 65,858,414  | 0          | 0          | 0          |                | 124,157,445    |
| Reading Community City School District          | Hamilton | School | 105,115            | 0          | 7,928,123   | 0          | 0          | 0          |                | 419,344        |
| Southwest Local School District                 | Hamilton | School | 0                  | 0          | 13,899,090  | 0          | 0          | 0          |                | 2,990,625      |
| St. Bernard-Elmwood Place Local School District | Hamilton | School | 0                  | 0          | 4,979,322   | 0          | 0          | 0          |                | 306,322        |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
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|                                                   |           |        | Assets (Continued) |         |            |            |            |            |                |
|---------------------------------------------------|-----------|--------|--------------------|---------|------------|------------|------------|------------|----------------|
|                                                   |           |        |                    |         |            | Payment In |            |            |                |
|                                                   |           |        | Prepaid            | Income  | Property   | Lieu Of    | Loans      | Restricted | Nondepreciable |
| School                                            | County    | Type   | Items              | Taxes   | Taxes      | Taxes      | Receivable | Assets     | Capital Assets |
| Sycamore Community City School District           | Hamilton  | School | 0                  | 0       | 58,375,889 | 0          | 0          | 915,261    | 20,024,224     |
| Three Rivers Local School District                | Hamilton  | School | 0                  | 0       | 13,469,898 | 0          | 0          | 687,107    | 63,182,573     |
| Winton Woods City School District                 | Hamilton  | School | 0                  | 0       | 25,377,256 | 0          | 0          | 0          | 821,208        |
| Wyoming City School District                      | Hamilton  | School | 0                  | 0       | 13,831,691 | 0          | 0          | 330,500    | 14,531,545     |
| Arcadia Local School District                     | Hancock   | School | 0                  | 345,807 | 2,507,595  | 0          | 0          | 0          | 27,410         |
| Arlington Local School District                   | Hancock   | School | 30,953             | 420,340 | 1,515,194  | 0          | 0          | 0          | 316,736        |
| Findlay City School District                      | Hancock   | School | 88,850             | 0       | 30,291,289 | 134,982    | 0          | 0          | 1,305,852      |
| Liberty Benton Local School District              | Hancock   | School | 0                  | 692,307 | 4,804,738  | 14,628     | 0          | 0          | 930,570        |
| Van Buren Local School District                   | Hancock   | School | 29,602             | 0       | 7,100,033  | 93,448     | 0          | 0          | 534,329        |
| Conotton Valley Union Local School District       | Harrison  | School | 26,764             | 0       | 2,540,826  | 0          | 0          | 0          | 75,820         |
| Holgate Local School District                     | Henry     | School | 0                  | 296,226 | 1,515,607  | 0          | 0          | 0          | 448,987        |
| Liberty Center Local School District              | Henry     | School | 0                  | 887,266 | 5,118,826  | 0          | 0          | 0          | 1,014,877      |
| Napoleon Area City School District                | Henry     | School | 0                  | 0       | 12,193,773 | 217,832    | 0          | 0          | 4,488,721      |
| Patrick Henry Local School District               | Henry     | School | 0                  | 743,700 | 4,176,246  | 0          | 0          | 0          | 591,100        |
| Fairfield Local School District                   | Highland  | School | 0                  | 0       | 1,726,701  | 0          | 0          | 0          | 399,200        |
| Greenfield Exempted Village School District       | Highland  | School | 0                  | 0       | 4,419,826  | 0          | 0          | 0          | 54,539         |
| Hillsboro City School District                    | Highland  | School | 0                  | 997,380 | 6,786,420  | 0          | 0          | 0          | 775,073        |
| Lynchburg Clay Local School District              | Highland  | School | 0                  | 0       | 2,173,926  | 0          | 0          | 0          | 694,825        |
| Logan-Hocking Local School District               | Hocking   | School | 14,733             | 0       | 12,411,569 | 0          | 0          | 0          | 1,998,815      |
| East Holmes Local School District                 | Holmes    | School | 0                  | 0       | 8,709,136  | 0          | 0          | 0          | 1,067,816      |
| West Holmes Local School District                 | Holmes    | School | 0                  | 0       | 10,252,628 | 0          | 0          | 0          | 643,088        |
| Bellevue City School District                     | Huron     | School | 84,337             | 543,836 | 8,568,509  | 0          | 924        | 0          | 835,287        |
| Monroeville Local School District                 | Huron     | School | 2,304              | 449,494 | 2,460,300  | 0          | 0          | 0          | 3,837,965      |
| New London Local School District                  | Huron     | School | 0                  | 384,097 | 2,499,121  | 0          | 0          | 0          | 315,751        |
| Norwalk City School District                      | Huron     | School | 0                  | 784,928 | 8,702,121  | 0          | 0          | 0          | 2,178,532      |
| South Central Local School District               | Huron     | School | 5,834              | 402,553 | 1,822,757  | 0          | 0          | 0          | 0              |
| Western Reserve Local School District             | Huron     | School | 33,593             | 690,629 | 2,868,438  | 0          | 0          | 0          | 292,868        |
| Willard City School District                      | Huron     | School | 86,158             | 499,835 | 5,915,359  | 0          | 0          | 0          | 25,999,821     |
| Wellston City School District                     | Jackson   | School | 26,863             | 0       | 2,844,367  | 0          | 0          | 0          | 189,885        |
| Buckeye Local School District                     | Jefferson | School | 1,176              | 0       | 8,315,301  | 0          | 0          | 0          | 576,897        |
| Edison Local School District                      | Jefferson | School | 73,931             | 0       | 8,619,376  | 0          | 0          | 0          | 272,571        |
| Indian Creek Local School District                | Jefferson | School | 0                  | 0       | 9,918,873  | 0          | 0          | 0          | 84,878         |
| Steubenville City School District                 | Jefferson | School | 98,123             | 0       | 5,977,413  | 0          | 0          | 0          | 6,502,079      |
| Toronto City School District                      | Jefferson | School | 0                  | 0       | 2,257,364  | 0          | 0          | 0          | 215,638        |
| Kirtland Local School District                    | Lake      | School | 55,743             | 0       | 12,932,300 | 0          | 0          | 0          | 813,790        |
| Mentor Exempted Village School District           | Lake      | School | 0                  | 0       | 62,496,862 | 1,061,014  | 0          | 0          | 732,221        |
| Perry Local School District                       | Lake      | School | 37,101             | 0       | 14,148,135 | 0          | 0          | 0          | 1,200,000      |
| Riverside Local School District                   | Lake      | School | 0                  | 0       | 29,078,696 | 0          | 0          | 0          | 1,495,805      |
| Willoughby-Eastlake City School District          | Lake      | School | 0                  | 0       | 63,389,703 | 0          | 0          | 0          | 1,665,505      |
| Chesapeake Union Exempted Village School District | Lawrence  | School | 0                  | 0       | 2,862,288  | 0          | 0          | 0          | 257,668        |
| Dawson-Bryant Local School District               | Lawrence  | School | 20,386             | 0       | 1,387,071  | 0          | 0          | 0          | 710,791        |
| Fairland Local School District                    | Lawrence  | School | 0                  | 0       | 3,528,856  | 0          | 0          | 0          | 445,337        |
| Ironton City School District                      | Lawrence  | School | 0                  | 0       | 3,720,674  | 0          | 0          | 0          | 471,255        |
| Rock Hill Local School District                   | Lawrence  | School | 0                  | 0       | 2,850,600  | 0          | 0          | 0          | 1,095,338      |
| South Point Local School District                 | Lawrence  | School | 0                  | 0       | 4,187,191  | 0          | 0          | 322,378    | 2,203,926      |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
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|                                               |          |        | Assets (Continued) |           |             |            |            |            |                |
|-----------------------------------------------|----------|--------|--------------------|-----------|-------------|------------|------------|------------|----------------|
|                                               |          |        |                    |           |             | Payment In |            |            |                |
| School                                        | County   | Type   | Prepaid            | Income    | Property    | Lieu Of    | Loans      | Restricted | Nondepreciable |
|                                               |          |        | Items              | Taxes     | Taxes       | Taxes      | Receivable | Assets     | Capital Assets |
| Symmes Valley Local School District           | Lawrence | School | 0                  | 0         | 1,228,981   | 0          | 0          | 0          | 449,967        |
| Granville Exempted Village School District    | Licking  | School | 0                  | 0         | 21,178,672  | 142,000    | 0          | 0          | 1,465,969      |
| Heath City School District                    | Licking  | School | 46,419             | 0         | 10,698,555  | 0          | 0          | 36,428     | 438,952        |
| Johnstown-Monroe Local School District        | Licking  | School | 18,643             | 1,156,196 | 6,921,862   | 0          | 0          | 0          | 280,961        |
| Lakewood Local School District                | Licking  | School | 222,609            | 0         | 14,487,315  | 0          | 0          | 0          | 275,555        |
| Licking Heights Local School District         | Licking  | School | 0                  | 0         | 23,475,499  | 1,785,116  | 0          | 0          | 3,418,147      |
| Licking Valley Local School District          | Licking  | School | 237,196            | 870,898   | 5,345,242   | 75,000     | 0          | 1,025      | 1,379,374      |
| Newark City School District                   | Licking  | School | 151,245            | 3,799,579 | 27,716,658  | 12,468     | 0          | 0          | 1,671,171      |
| North Fork Local School District              | Licking  | School | 0                  | 790,531   | 5,751,140   | 0          | 0          | 0          | 351,574        |
| Northridge Local School District              | Licking  | School | 3,602              | 80,863    | 7,659,683   | 0          | 0          | 0          | 338,545        |
| Riverside Local School District               | Logan    | School | 6,344              | 542,327   | 1,919,572   | 0          | 0          | 0          | 11,423         |
| Amherst Exempted Village School District      | Lorain   | School | 0                  | 0         | 19,815,822  | 0          | 0          | 0          | 1,421,676      |
| Avon Lake City School District                | Lorain   | School | 0                  | 0         | 37,889,399  | 0          | 0          | 0          | 6,041,645      |
| Avon Local School District                    | Lorain   | School | 0                  | 0         | 28,764,457  | 0          | 0          | 0          | 12,364,287     |
| Columbia Local School District                | Lorain   | School | 0                  | 0         | 7,646,823   | 0          | 0          | 0          | 590,446        |
| Elyria City School District                   | Lorain   | School | 0                  | 0         | 36,601,707  | 0          | 0          | 0          | 9,042,600      |
| Firelands Local School District               | Lorain   | School | 94,908             | 0         | 8,635,070   | 0          | 0          | 0          | 851,565        |
| Keystone Local School District                | Lorain   | School | 18,207             | 0         | 6,731,861   | 0          | 0          | 0          | 6,648,199      |
| Lorain City School District                   | Lorain   | School | 4,317,844          | 0         | 26,892,030  | 0          | 0          | 0          | 15,696,273     |
| Midview Local School District                 | Lorain   | School | 21,686             | 0         | 16,569,044  | 0          | 0          | 1,904,125  | 2,721,826      |
| North Ridgeville City School District         | Lorain   | School | 1,828,467          | 0         | 29,443,990  | 0          | 0          | 0          | 1,740,513      |
| Oberlin City School District                  | Lorain   | School | 0                  | 1,664,762 | 5,350,252   | 0          | 0          | 0          | 2,279,070      |
| Sheffield-Sheffield Lake City School District | Lorain   | School | 0                  | 0         | 12,870,635  | 0          | 0          | 274,523    | 15,478,345     |
| Wellington Exempted Village School District   | Lorain   | School | 41,670             | 687,907   | 5,338,075   | 0          | 0          | 0          | 2,225,110      |
| Anthony Wayne Local School District           | Lucas    | School | 2,603              | 0         | 27,833,089  | 927,500    | 0          | 0          | 1,608,844      |
| Oregon City School District                   | Lucas    | School | 40,400             | 0         | 21,367,576  | 208,000    | 0          | 0          | 495,967        |
| Ottawa Hills Local School District            | Lucas    | School | 0                  | 0         | 11,301,408  | 0          | 0          | 0          | 743,629        |
| Springfield Local School District             | Lucas    | School | 184                | 0         | 25,286,858  | 82,609     | 0          | 0          | 1,425,358      |
| Sylvania City School District                 | Lucas    | School | 0                  | 0         | 58,936,458  | 364,892    | 375        | 0          | 11,738,216     |
| Toledo City School District                   | Lucas    | School | 0                  | 0         | 114,577,195 | 0          | 0          | 0          | 13,856,745     |
| Washington Local School District              | Lucas    | School | 197,535            | 0         | 37,084,205  | 4,161,766  | 0          | 0          | 8,735,226      |
| Jefferson Local School District               | Madison  | School | 65,694             | 331,633   | 6,064,060   | 544,070    | 0          | 0          | 254,158        |
| Jonathan Alder Local School District          | Madison  | School | 0                  | 887,753   | 8,162,819   | 0          | 0          | 0          | 741,758        |
| London City School District                   | Madison  | School | 14,658             | 1,366,378 | 8,761,739   | 94,700     | 0          | 0          | 665,130        |
| Madison-Plains Local School District          | Madison  | School | 0                  | 0         | 4,811,645   | 0          | 0          | 0          | 202,377        |
| Austintown Local School District              | Mahoning | School | 38,265             | 0         | 20,948,550  | 0          | 0          | 0          | 885,690        |
| Boardman Local School District                | Mahoning | School | 0                  | 0         | 31,175,260  | 0          | 0          | 0          | 3,824,855      |
| Campbell City School District                 | Mahoning | School | 0                  | 0         | 3,039,782   | 0          | 0          | 0          | 130,245        |
| Canfield Local School District                | Mahoning | School | 0                  | 0         | 19,154,195  | 0          | 0          | 0          | 441,370        |
| Jackson-Milton Local School District          | Mahoning | School | 12,811             | 0         | 6,480,002   | 0          | 0          | 0          | 671,626        |
| Lowellville Local School District             | Mahoning | School | 0                  | 0         | 1,175,146   | 0          | 0          | 0          | 590,631        |
| Poland Local School District                  | Mahoning | School | 0                  | 0         | 14,076,700  | 0          | 0          | 0          | 304,780        |
| Sebring Local School District                 | Mahoning | School | 25,649             | 180,699   | 1,635,007   | 0          | 0          | 0          | 219,600        |
| South Range Local School District             | Mahoning | School | 618                | 0         | 6,950,700   | 0          | 1,913      | 0          | 107,195        |
| Springfield Local School District             | Mahoning | School | 44,935             | 890,309   | 4,040,170   | 0          | 0          | 0          | 458,964        |



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|                                            |            |        | Assets (Continued) |                               |                                 |                                              |                     |                      |                                  |
|--------------------------------------------|------------|--------|--------------------|-------------------------------|---------------------------------|----------------------------------------------|---------------------|----------------------|----------------------------------|
| School                                     | County     | Type   | Prepaid<br>Items   | Income<br>Taxes<br>Receivable | Property<br>Taxes<br>Receivable | Payment In<br>Lieu Of<br>Taxes<br>Receivable | Loans<br>Receivable | Restricted<br>Assets | Nondepreciable<br>Capital Assets |
| Struthers City School District             | Mahoning   | School | 0                  | 0                             | 5,279,731                       | 0                                            | 0                   | 0                    | 422,600                          |
| West Branch Local School District          | Mahoning   | School | 53,236             | 0                             | 5,534,410                       | 0                                            | 0                   | 0                    | 643,930                          |
| Western Reserve Local School District      | Mahoning   | School | 0                  | 0                             | 3,463,633                       | 0                                            | 0                   | 0                    | 84,963                           |
| Youngstown City School District            | Mahoning   | School | 35,449             | 0                             | 26,213,720                      | 0                                            | 0                   | 0                    | 1,002,781                        |
| Elgin Local School District                | Marion     | School | 0                  | 302,303                       | 5,237,982                       | 40,000                                       | 0                   | 0                    | 428,119                          |
| Marion City School District                | Marion     | School | 88,669             | 0                             | 12,465,305                      | 7,685                                        | 0                   | 0                    | 1,965,229                        |
| Pleasant Local School District             | Marion     | School | 0                  | 0                             | 3,578,044                       | 0                                            | 0                   | 0                    | 416,997                          |
| Ridgedale Local School District            | Marion     | School | 0                  | 0                             | 3,644,675                       | 0                                            | 0                   | 0                    | 50,442                           |
| River Valley Local School District         | Marion     | School | 0                  | 0                             | 7,013,150                       | 263,007                                      | 0                   | 0                    | 971,089                          |
| Black River Local School District          | Medina     | School | 0                  | 0                             | 5,858,308                       | 0                                            | 0                   | 0                    | 437,361                          |
| Brunswick City School District             | Medina     | School | 0                  | 0                             | 35,953,910                      | 0                                            | 0                   | 0                    | 1,580,645                        |
| Buckeye Local School District              | Medina     | School | 0                  | 0                             | 13,330,330                      | 0                                            | 0                   | 0                    | 773,495                          |
| Cloverleaf Local School District           | Medina     | School | 38,614             | 933,777                       | 12,518,504                      | 41,000                                       | 0                   | 0                    | 593,900                          |
| Highland Local School District             | Medina     | School | 36,594             | 0                             | 22,042,790                      | 0                                            | 0                   | 0                    | 1,667,538                        |
| Medina City School District                | Medina     | School | 0                  | 0                             | 53,034,223                      | 0                                            | 0                   | 0                    | 3,285,194                        |
| Wadsworth City School District             | Medina     | School | 0                  | 0                             | 22,342,573                      | 91,812                                       | 0                   | 0                    | 1,917,052                        |
| Eastern Local School District              | Meigs      | School | 51,774             | 0                             | 1,809,525                       | 0                                            | 0                   | 0                    | 23,487                           |
| Meigs Local School District                | Meigs      | School | 0                  | 0                             | 4,864,577                       | 0                                            | 0                   | 0                    | 751,943                          |
| Southern Local School District             | Meigs      | School | 0                  | 0                             | 3,066,720                       | 0                                            | 0                   | 0                    | 173,855                          |
| Bethel Local School District               | Miami      | School | 0                  | 461,938                       | 3,879,761                       | 0                                            | 0                   | 0                    | 1,273,655                        |
| Covington Exempted Village School District | Miami      | School | 6,727              | 794,268                       | 2,145,136                       | 0                                            | 0                   | 0                    | 1,019,025                        |
| Miami East Local School District           | Miami      | School | 0                  | 1,091,821                     | 5,259,936                       | 0                                            | 0                   | 0                    | 303,182                          |
| Piqua City School District                 | Miami      | School | 0                  | 0                             | 14,920,962                      | 0                                            | 0                   | 762                  | 34,291,404                       |
| Tipp City Exempted Village School District | Miami      | School | 0                  | 0                             | 14,366,928                      | 0                                            | 0                   | 0                    | 1,928,313                        |
| Troy City School District                  | Miami      | School | 14,318             | 2,987,046                     | 19,426,989                      | 0                                            | 0                   | 0                    | 530,131                          |
| Switzerland of Ohio Local School District  | Monroe     | School | 74,372             | 0                             | 10,340,663                      | 0                                            | 0                   | 0                    | 1,041,648                        |
| Brookville Local School District           | Montgomery | School | 0                  | 0                             | 6,616,502                       | 0                                            | 0                   | 0                    | 935,308                          |
| Centerville City School District           | Montgomery | School | 0                  | 0                             | 63,971,278                      | 0                                            | 0                   | 2,864,312            | 2,467,046                        |
| Dayton City School District                | Montgomery | School | 0                  | 0                             | 119,904,482                     | 0                                            | 0                   | 0                    | 9,212,079                        |
| Huber Heights City School District         | Montgomery | School | 0                  | 0                             | 29,743,562                      | 0                                            | 0                   | 1,237,203            | 965,003                          |
| Jefferson Township Local School District   | Montgomery | School | 9,307              | 0                             | 3,285,033                       | 0                                            | 0                   | 0                    | 324,316                          |
| Kettering City School District             | Montgomery | School | 151,005            | 0                             | 61,495,127                      | 0                                            | 0                   | 0                    | 1,903,139                        |
| Mad River Local School District            | Montgomery | School | 0                  | 0                             | 11,029,338                      | 0                                            | 0                   | 0                    | 1,244,112                        |
| Miamisburg City School District            | Montgomery | School | 0                  | 0                             | 35,010,165                      | 0                                            | 0                   | 0                    | 2,006,651                        |
| New Lebanon Local School District          | Montgomery | School | 0                  | 0                             | 3,562,627                       | 0                                            | 0                   | 0                    | 35,490                           |
| Northmont City School District             | Montgomery | School | 0                  | 0                             | 28,063,452                      | 0                                            | 0                   | 743,419              | 45,121,299                       |
| Northridge Local School District           | Montgomery | School | 0                  | 0                             | 9,684,073                       | 0                                            | 0                   | 2,000                | 1,244,589                        |
| Oakwood City School District               | Montgomery | School | 0                  | 0                             | 17,526,072                      | 0                                            | 0                   | 0                    | 488,237                          |
| Trotwood-Madison City School District      | Montgomery | School | 0                  | 0                             | 12,901,652                      | 0                                            | 0                   | 273,612              | 2,471,230                        |
| Valley View Local School District          | Montgomery | School | 6,717              | 1,311,323                     | 5,617,055                       | 0                                            | 0                   | 0                    | 405,123                          |
| Vandalia-Butler City School District       | Montgomery | School | 55,216             | 0                             | 24,782,394                      | 748,597                                      | 0                   | 0                    | 1,544,261                        |
| West Carrollton City School District       | Montgomery | School | 269,713            | 0                             | 17,617,280                      | 65,000                                       | 0                   | 0                    | 708,041                          |
| Morgan Local School District               | Morgan     | School | 412,589            | 0                             | 5,555,015                       | 0                                            | 0                   | 0                    | 367,381                          |
| Cardington-Lincoln Local School District   | Morrow     | School | 0                  | 106,488                       | 2,889,366                       | 179,192                                      | 0                   | 0                    | 279,100                          |
| Highland Local School District             | Morrow     | School | 7,522              | 448,254                       | 5,031,180                       | 0                                            | 0                   | 0                    | 653,559                          |

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**As of June 30, 2014**  
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|                                              |           |        | Assets (Continued) |           |            |            |            |            |                |
|----------------------------------------------|-----------|--------|--------------------|-----------|------------|------------|------------|------------|----------------|
|                                              |           |        |                    |           |            | Payment In |            |            |                |
| School                                       | County    | Type   | Prepaid            | Income    | Property   | Lieu Of    | Loans      | Restricted | Nondepreciable |
|                                              |           |        | Items              | Taxes     | Taxes      | Taxes      | Receivable | Assets     | Capital Assets |
| Mt. Gilead Exempted Village School District  | Morrow    | School | 0                  | 0         | 5,447,837  | 0          | 0          | 0          | 26,121         |
| Northmor Local School District               | Morrow    | School | 18,257             | 498,680   | 4,262,375  | 0          | 0          | 0          | 139,000        |
| East Muskingum Local School Dist             | Muskingum | School | 37,299             | 0         | 7,667,187  | 4,434      | 0          | 0          | 244,989        |
| Franklin Local School District               | Muskingum | School | 93,895             | 0         | 8,735,963  | 1,465      | 0          | 0          | 1,122,451      |
| Maysville Local School District              | Muskingum | School | 32,244             | 0         | 4,227,698  | 3,450      | 0          | 0          | 756,108        |
| Tri-Valley Local School District             | Muskingum | School | 0                  | 0         | 8,083,560  | 346,438    | 0          | 0          | 4,020,160      |
| West Muskingum Local School District         | Muskingum | School | 69,881             | 0         | 9,050,716  | 183,020    | 0          | 0          | 940,123        |
| Zanesville City School District              | Muskingum | School | 38,876             | 0         | 13,030,034 | 8,745      | 0          | 0          | 2,494,644      |
| Caldwell Exempted Village School District    | Noble     | School | 22,473             | 0         | 4,380,654  | 0          | 0          | 0          | 381,096        |
| Noble Local School District                  | Noble     | School | 44,552             | 0         | 4,790,282  | 0          | 0          | 0          | 20,925         |
| Crooksville Exempted Village School District | Perry     | School | 136,007            | 0         | 2,074,424  | 0          | 0          | 21,459     | 98,680         |
| Circleville City School District             | Pickaway  | School | 39,929             | 620,316   | 9,350,523  | 89,528     | 0          | 0          | 7,336,272      |
| Logan Elm Local School District              | Pickaway  | School | 0                  | 863,975   | 6,735,694  | 0          | 0          | 0          | 209,732        |
| Teays Valley Local School District           | Pickaway  | School | 11,109             | 2,314,738 | 13,026,433 | 13,122     | 0          | 0          | 3,020,415      |
| Westfall Local School District               | Pickaway  | School | 0                  | 0         | 8,301,542  | 0          | 0          | 908        | 105,604        |
| Scioto Valley Local School District          | Pike      | School | 0                  | 0         | 3,416,252  | 0          | 0          | 0          | 855,250        |
| Waverly City School District                 | Pike      | School | 5,835              | 0         | 4,556,328  | 0          | 0          | 0          | 6,714,578      |
| Western Local School District                | Pike      | School | 0                  | 0         | 1,546,684  | 0          | 0          | 0          | 364,219        |
| Aurora City School District                  | Portage   | School | 0                  | 0         | 26,592,330 | 0          | 0          | 0          | 1,681,927      |
| Crestwood Local School District              | Portage   | School | 0                  | 0         | 8,157,890  | 0          | 0          | 0          | 1,529,042      |
| Field Local School District                  | Portage   | School | 0                  | 0         | 10,384,350 | 544,200    | 0          | 0          | 597,678        |
| James A. Garfield Local School District      | Portage   | School | 22,484             | 0         | 4,735,346  | 0          | 0          | 0          | 2,005,864      |
| Kent City School District                    | Portage   | School | 14,922             | 0         | 28,515,824 | 0          | 0          | 0          | 1,944,461      |
| Ravenna City School District                 | Portage   | School | 0                  | 0         | 12,058,866 | 0          | 0          | 0          | 74,984         |
| Rootstown Local School District              | Portage   | School | 0                  | 0         | 6,136,425  | 0          | 0          | 0          | 779,700        |
| Southeast Local School District              | Portage   | School | 0                  | 0         | 6,680,221  | 0          | 0          | 0          | 400,918        |
| Streetsboro City School District             | Portage   | School | 0                  | 0         | 17,172,625 | 0          | 0          | 0          | 1,797,122      |
| Waterloo Local School District               | Portage   | School | 0                  | 0         | 4,820,903  | 0          | 0          | 0          | 299,298        |
| Windham Exempted Village School District     | Portage   | School | 0                  | 0         | 1,607,831  | 0          | 108        | 0          | 202,375        |
| Tri-County North Local School District       | Preble    | School | 0                  | 0         | 4,315,827  | 0          | 0          | 0          | 508,042        |
| Clear Fork Valley Local School District      | Richland  | School | 138,467            | 699,532   | 4,551,897  | 0          | 0          | 0          | 735,639        |
| Crestview Local School District              | Richland  | School | 52,553             | 0         | 3,048,183  | 0          | 0          | 0          | 218,755        |
| Lucas Local School District                  | Richland  | School | 6,196              | 0         | 2,713,042  | 0          | 1,072      | 0          | 328,875        |
| Madison Local School District                | Richland  | School | 0                  | 0         | 12,171,157 | 0          | 0          | 0          | 395,721        |
| Mansfield City School District               | Richland  | School | 24,788             | 0         | 20,266,157 | 0          | 0          | 0          | 4,935,051      |
| Ontario Local School District                | Richland  | School | 2,511              | 0         | 10,197,947 | 48,312     | 0          | 0          | 40,839         |
| Plymouth Local School District               | Richland  | School | 23,277             | 342,194   | 1,702,981  | 0          | 0          | 0          | 917,885        |
| Shelby City School District                  | Richland  | School | 56,114             | 1,003,688 | 6,449,959  | 0          | 0          | 0          | 793,364        |
| Adena Local School District                  | Ross      | School | 0                  | 0         | 2,614,008  | 0          | 0          | 0          | 3,789,787      |
| Chillicothe City School District             | Ross      | School | 0                  | 0         | 15,373,692 | 0          | 0          | 0          | 545,010        |
| Huntington Local School District             | Ross      | School | 20,052             | 0         | 1,571,469  | 0          | 0          | 0          | 769,307        |
| Paint Valley Local School District           | Ross      | School | 0                  | 0         | 1,995,776  | 0          | 0          | 0          | 186,696        |
| Southeastern Local School District           | Ross      | School | 0                  | 0         | 2,203,214  | 0          | 0          | 0          | 705,000        |
| Union-Scioto Local School District           | Ross      | School | 14,038             | 515,361   | 3,230,262  | 0          | 0          | 0          | 444,360        |
| Zane Trace Local School District             | Ross      | School | 6,762              | 0         | 4,910,869  | 0          | 0          | 0          | 137,750        |

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|                                                      |          |        | Assets (Continued) |                               |                                 |                                |                     |                      |                                  |
|------------------------------------------------------|----------|--------|--------------------|-------------------------------|---------------------------------|--------------------------------|---------------------|----------------------|----------------------------------|
| School                                               | County   | Type   | Prepaid<br>Items   | Payment In                    |                                 |                                |                     |                      |                                  |
|                                                      |          |        |                    | Income<br>Taxes<br>Receivable | Property<br>Taxes<br>Receivable | Lieu Of<br>Taxes<br>Receivable | Loans<br>Receivable | Restricted<br>Assets | Nondepreciable<br>Capital Assets |
| Clyde-Green Springs Exempted Village School District | Sandusky | School | 84,516             | 658,875                       | 7,002,979                       | 96,821                         | 0                   | 0                    | 876,301                          |
| Fremont City School District                         | Sandusky | School | 0                  | 2,559,117                     | 13,565,320                      | 0                              | 0                   | 0                    | 446,806                          |
| Gibsonburg Exempted Village School District          | Sandusky | School | 66                 | 120,483                       | 2,760,996                       | 0                              | 0                   | 0                    | 759,542                          |
| Woodmore Local School District                       | Sandusky | School | 12,102             | 0                             | 5,363,000                       | 0                              | 0                   | 0                    | 10,762,011                       |
| Bloom Vernon Local School District                   | Scioto   | School | 15,448             | 0                             | 1,608,091                       | 0                              | 0                   | 0                    | 269,130                          |
| Clay Local School District                           | Scioto   | School | 1,962              | 0                             | 1,508,284                       | 0                              | 0                   | 0                    | 38,512                           |
| Green Local School District                          | Scioto   | School | 0                  | 0                             | 1,962,828                       | 0                              | 0                   | 0                    | 72,079                           |
| Minford Local School District                        | Scioto   | School | 0                  | 0                             | 2,409,065                       | 0                              | 0                   | 0                    | 674,603                          |
| New Boston Local School District                     | Scioto   | School | 5,771              | 0                             | 2,081,617                       | 0                              | 0                   | 0                    | 29,077                           |
| Northwest Local School District                      | Scioto   | School | 0                  | 0                             | 2,719,864                       | 0                              | 0                   | 0                    | 242,903                          |
| Portsmouth City School District                      | Scioto   | School | 41,312             | 0                             | 7,059,274                       | 0                              | 0                   | 0                    | 7,637,042                        |
| Washington-Nile Local School District                | Scioto   | School | 4,832              | 0                             | 2,059,590                       | 0                              | 0                   | 0                    | 1,852,309                        |
| Wheelersburg Local School District                   | Scioto   | School | 19,087             | 0                             | 4,024,795                       | 0                              | 0                   | 0                    | 931,568                          |
| Bettsville Local School District                     | Seneca   | School | 0                  | 0                             | 0                               | 0                              | 0                   | 0                    | 0                                |
| Seneca-East Local School District                    | Seneca   | School | 9,415              | 442,287                       | 3,257,338                       | 0                              | 0                   | 0                    | 20,972                           |
| Tiffin City School District                          | Seneca   | School | 104,967            | 0                             | 12,793,365                      | 0                              | 0                   | 0                    | 3,347,894                        |
| Anna Local School District                           | Shelby   | School | 0                  | 810,871                       | 2,964,661                       | 0                              | 0                   | 0                    | 840,933                          |
| Botkins Local School District                        | Shelby   | School | 66,148             | 178,824                       | 1,404,368                       | 0                              | 0                   | 0                    | 15,176,760                       |
| Fort Loramie Local School District                   | Shelby   | School | 0                  | 744,933                       | 2,600,042                       | 0                              | 0                   | 0                    | 140,200                          |
| Hardin-Houston Local School District                 | Shelby   | School | 0                  | 313,060                       | 2,451,830                       | 0                              | 0                   | 0                    | 329,005                          |
| Russia Local School District                         | Shelby   | School | 0                  | 96,086                        | 1,411,649                       | 0                              | 0                   | 0                    | 18,000                           |
| Alliance City School District                        | Stark    | School | 0                  | 0                             | 9,988,662                       | 0                              | 0                   | 0                    | 2,322,643                        |
| Canton City School District                          | Stark    | School | 0                  | 0                             | 37,196,127                      | 0                              | 0                   | 3,248,404            | 17,614,324                       |
| Canton Local School District                         | Stark    | School | 16,977             | 0                             | 11,490,431                      | 0                              | 0                   | 0                    | 1,465,467                        |
| Fairless Local School District                       | Stark    | School | 9,409              | 0                             | 5,833,548                       | 0                              | 0                   | 0                    | 165,570                          |
| Jackson Local School District                        | Stark    | School | 90,516             | 0                             | 45,220,449                      | 96,704                         | 0                   | 0                    | 4,298,500                        |
| Lake Local School District                           | Stark    | School | 0                  | 0                             | 15,205,062                      | 0                              | 0                   | 0                    | 3,022,257                        |
| Louisville City School District                      | Stark    | School | 0                  | 0                             | 10,298,341                      | 0                              | 0                   | 0                    | 2,954,840                        |
| Marlington Local School District                     | Stark    | School | 14,192             | 0                             | 8,873,757                       | 0                              | 0                   | 0                    | 2,476,362                        |
| Massillon City School District                       | Stark    | School | 0                  | 27,826                        | 20,125,015                      | 0                              | 0                   | 0                    | 3,613,296                        |
| Minerva Local School District                        | Stark    | School | 0                  | 0                             | 6,219,621                       | 0                              | 0                   | 0                    | 127,797                          |
| North Canton City School District                    | Stark    | School | 0                  | 0                             | 26,587,641                      | 0                              | 0                   | 0                    | 3,649,470                        |
| Perry Local School District                          | Stark    | School | 0                  | 0                             | 19,113,734                      | 0                              | 0                   | 0                    | 1,558,701                        |
| Plain Local School District                          | Stark    | School | 35,576             | 0                             | 31,692,406                      | 0                              | 1,396               | 0                    | 2,370,360                        |
| Sandy Valley Local School District                   | Stark    | School | 10,618             | 0                             | 4,642,479                       | 0                              | 0                   | 0                    | 1,248,658                        |
| Tuslaw Local School District                         | Stark    | School | 9,132              | 0                             | 5,779,691                       | 0                              | 0                   | 0                    | 725,598                          |
| Akron City School District                           | Summit   | School | 90,808             | 0                             | 137,675,887                     | 0                              | 0                   | 0                    | 14,115,548                       |
| Barberton City School District                       | Summit   | School | 0                  | 0                             | 16,821,327                      | 0                              | 0                   | 0                    | 16,271,156                       |
| Copley-Fairlawn City School District                 | Summit   | School | 4,227              | 0                             | 31,038,579                      | 0                              | 0                   | 0                    | 1,664,910                        |
| Coventry Local School District                       | Summit   | School | 0                  | 0                             | 12,574,001                      | 0                              | 0                   | 0                    | 7,126,629                        |
| Cuyahoga Falls City School District                  | Summit   | School | 18,882             | 0                             | 28,127,485                      | 0                              | 0                   | 0                    | 1,321,765                        |
| Green Local School District                          | Summit   | School | 0                  | 0                             | 25,662,246                      | 0                              | 0                   | 0                    | 1,468,812                        |
| Hudson City School District                          | Summit   | School | 0                  | 0                             | 43,680,730                      | 442,098                        | 0                   | 0                    | 1,556,159                        |
| Mogadore Local School District                       | Summit   | School | 0                  | 0                             | 3,657,638                       | 0                              | 0                   | 0                    | 98,050                           |
| Nordonia Hills City School District                  | Summit   | School | 0                  | 0                             | 33,830,080                      | 487,251                        | 0                   | 0                    | 1,427,727                        |

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|                                                |            |        | Assets (Continued) |           |            |            |            |            |                |  |
|------------------------------------------------|------------|--------|--------------------|-----------|------------|------------|------------|------------|----------------|--|
|                                                |            |        |                    |           |            | Payment In |            |            |                |  |
| School                                         | County     | Type   | Prepaid            | Income    | Property   | Lieu Of    | Loans      | Restricted | Nondepreciable |  |
|                                                |            |        | Items              | Taxes     | Taxes      | Taxes      | Receivable | Assets     | Capital Assets |  |
| Norton City School District                    | Summit     | School | 16,757             | 0         | 10,285,440 | 0          | 0          | 0          | 1,940,347      |  |
| Revere Local School District                   | Summit     | School | 0                  | 0         | 29,787,870 | 0          | 0          | 0          | 1,001,740      |  |
| Springfield Local School District              | Summit     | School | 0                  | 0         | 14,315,236 | 0          | 0          | 0          | 41,402,645     |  |
| Stow-Munroe Falls City School District         | Summit     | School | 0                  | 0         | 35,166,577 | 0          | 173        | 482,900    | 749,979        |  |
| Tallmadge City School District                 | Summit     | School | 0                  | 0         | 17,425,748 | 0          | 0          | 0          | 3,379,557      |  |
| Twinsburg City School District                 | Summit     | School | 0                  | 0         | 31,322,313 | 0          | 0          | 0          | 1,345,138      |  |
| Woodridge Local School District                | Summit     | School | 0                  | 0         | 18,981,141 | 0          | 0          | 0          | 1,042,765      |  |
| Bloomfield-Mespo Local School District         | Trumbull   | School | 5,713              | 0         | 1,585,421  | 0          | 0          | 0          | 15,000         |  |
| Bristol Local School District                  | Trumbull   | School | 8,143              | 0         | 3,006,304  | 0          | 0          | 0          | 178,569        |  |
| Brookfield Local School District               | Trumbull   | School | 0                  | 0         | 5,242,085  | 0          | 0          | 0          | 1,169,151      |  |
| Champion Local School District                 | Trumbull   | School | 41,641             | 0         | 7,091,431  | 0          | 0          | 0          | 38,950         |  |
| Girard City School District                    | Trumbull   | School | 2,696              | 0         | 5,472,254  | 654,000    | 0          | 0          | 644,177        |  |
| Howland Local School District                  | Trumbull   | School | 39,139             | 0         | 18,331,220 | 0          | 0          | 0          | 777,270        |  |
| Hubbard Exempted Village School District       | Trumbull   | School | 0                  | 0         | 8,358,877  | 0          | 0          | 0          | 903,461        |  |
| Joseph Badger Local School District            | Trumbull   | School | 0                  | 0         | 3,904,410  | 0          | 0          | 0          | 528,682        |  |
| Labrae Local School District                   | Trumbull   | School | 30,955             | 5,242,117 | 0          | 0          | 0          | 0          | 257,591        |  |
| Lakeview Local School District                 | Trumbull   | School | 0                  | 0         | 9,489,117  | 0          | 0          | 0          | 513,900        |  |
| Liberty Local School District                  | Trumbull   | School | 0                  | 0         | 10,257,796 | 0          | 0          | 0          | 349,160        |  |
| Lordstown Local School District                | Trumbull   | School | 0                  | 0         | 3,628,771  | 42,000     | 0          | 0          | 543,600        |  |
| Maplewood Local School District                | Trumbull   | School | 0                  | 0         | 2,987,420  | 0          | 0          | 0          | 273,697        |  |
| Mathews Local School District                  | Trumbull   | School | 0                  | 0         | 5,842,420  | 0          | 0          | 0          | 359,668        |  |
| McDonald Local School District                 | Trumbull   | School | 0                  | 0         | 2,090,230  | 0          | 0          | 0          | 311,600        |  |
| Newton Falls Exempted Village School District  | Trumbull   | School | 0                  | 0         | 3,964,771  | 0          | 0          | 0          | 58,300         |  |
| Niles City School District                     | Trumbull   | School | 0                  | 0         | 10,010,970 | 0          | 0          | 0          | 655,575        |  |
| Southington Local School District              | Trumbull   | School | 0                  | 0         | 2,139,013  | 0          | 0          | 0          | 224,230        |  |
| Warren City School District                    | Trumbull   | School | 0                  | 0         | 18,417,902 | 0          | 0          | 0          | 7,875,888      |  |
| Weathersfield Local School District            | Trumbull   | School | 34,168             | 0         | 3,398,505  | 0          | 0          | 0          | 18,702,116     |  |
| Claymont City School District                  | Tuscarawas | School | 14,043             | 0         | 4,060,978  | 0          | 0          | 0          | 318,293        |  |
| Dover City School District                     | Tuscarawas | School | 0                  | 0         | 12,191,561 | 0          | 0          | 0          | 517,106        |  |
| Garaway Local School District                  | Tuscarawas | School | 0                  | 0         | 5,812,291  | 0          | 0          | 0          | 232,136        |  |
| Indian Valley Local School District            | Tuscarawas | School | 62,298             | 0         | 5,308,786  | 0          | 0          | 0          | 91,144         |  |
| New Philadelphia City School District          | Tuscarawas | School | 54,237             | 0         | 14,075,858 | 0          | 0          | 0          | 1,140,427      |  |
| Newcomerstown Exempted Village School District | Tuscarawas | School | 0                  | 0         | 3,233,517  | 0          | 0          | 0          | 121,788        |  |
| Tuscarawas Valley Local School District        | Tuscarawas | School | 12,897             | 0         | 6,038,985  | 0          | 0          | 0          | 146,677        |  |
| Fairbanks Local School District                | Union      | School | 0                  | 944,093   | 6,293,681  | 0          | 0          | 0          | 80,849         |  |
| Marysville Exempted Village School District    | Union      | School | 0                  | 0         | 28,471,702 | 1,215,434  | 0          | 0          | 8,634,699      |  |
| North Union Local School District              | Union      | School | 587                | 720,633   | 5,180,373  | 0          | 0          | 0          | 288,011        |  |
| Lincolnview Local School District              | Van Wert   | School | 11,568             | 0         | 3,427,181  | 0          | 0          | 0          | 130,323        |  |
| Vinton Local School District                   | Vinton     | School | 46,584             | 0         | 6,683,817  | 0          | 0          | 267,019    | 1,376,059      |  |
| Carlisle Local School District                 | Warren     | School | 0                  | 751,868   | 4,861,126  | 0          | 0          | 0          | 325,000        |  |
| Franklin City School District                  | Warren     | School | 0                  | 0         | 13,851,988 | 0          | 0          | 0          | 409,574        |  |
| Kings Local School District                    | Warren     | School | 0                  | 0         | 27,892,068 | 1,883,474  | 0          | 0          | 3,074,466      |  |
| Little Miami Local School District             | Warren     | School | 0                  | 0         | 32,014,967 | 0          | 0          | 18,000     | 2,538,132      |  |
| Mason City School District                     | Warren     | School | 0                  | 0         | 62,754,153 | 0          | 0          | 85,593     | 3,678,645      |  |
| Springboro Community City School District      | Warren     | School | 0                  | 0         | 31,817,333 | 0          | 0          | 0          | 1,421,691      |  |

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|                                             |            |        | Assets (Continued) |                               |                                 |                                              |                     |                      |                                  |
|---------------------------------------------|------------|--------|--------------------|-------------------------------|---------------------------------|----------------------------------------------|---------------------|----------------------|----------------------------------|
| School                                      | County     | Type   | Prepaid<br>Items   | Income<br>Taxes<br>Receivable | Property<br>Taxes<br>Receivable | Payment In<br>Lieu Of<br>Taxes<br>Receivable | Loans<br>Receivable | Restricted<br>Assets | Nondepreciable<br>Capital Assets |
| Belpre City School District                 | Washington | School | 0                  | 0                             | 3,559,317                       | 0                                            | 0                   | 0                    | 1,232,814                        |
| Frontier Local School District              | Washington | School | 0                  | 0                             | 1,567,773                       | 0                                            | 0                   | 0                    | 169,230                          |
| Warren Local School District                | Washington | School | 0                  | 0                             | 8,964,537                       | 0                                            | 0                   | 0                    | 687,462                          |
| Wolf Creek Local School District            | Washington | School | 89,727             | 0                             | 5,477,115                       | 0                                            | 0                   | 0                    | 28,142                           |
| Chippewa Local School District              | Wayne      | School | 45,368             | 781,273                       | 4,005,096                       | 0                                            | 0                   | 0                    | 1,098,217                        |
| Dalton Local School District                | Wayne      | School | 0                  | 422,870                       | 3,561,979                       | 0                                            | 1,353               | 0                    | 17,483,485                       |
| Wooster City School District                | Wayne      | School | 0                  | 0                             | 28,681,695                      | 0                                            | 0                   | 0                    | 3,577,722                        |
| Bowling Green City School District          | Wood       | School | 131,630            | 1,169,154                     | 18,869,558                      | 0                                            | 0                   | 0                    | 278,664                          |
| Eastwood Local School District              | Wood       | School | 172,391            | 632,830                       | 6,937,491                       | 0                                            | 0                   | 0                    | 261,067                          |
| North Baltimore Local School District       | Wood       | School | 0                  | 0                             | 3,838,891                       | 0                                            | 0                   | 0                    | 1,070,024                        |
| Otsego Local School District                | Wood       | School | 0                  | 1,102,680                     | 5,219,657                       | 0                                            | 0                   | 0                    | 143,659                          |
| Perrysburg Exempted Village School District | Wood       | School | 25,856             | 2,716,866                     | 31,057,909                      | 254,482                                      | 0                   | 0                    | 7,125,772                        |
| Rossford Exempted Village School District   | Wood       | School | 61,307             | 0                             | 12,571,491                      | 418,960                                      | 0                   | 0                    | 1,202,221                        |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
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| Assets (Continued)                                        |            |         |                               |                                     |                           |                     | Total<br>Deferred<br>Outflows Of<br>Resources |
|-----------------------------------------------------------|------------|---------|-------------------------------|-------------------------------------|---------------------------|---------------------|-----------------------------------------------|
| School                                                    | County     | Type    | Depreciable<br>Capital Assets | Less<br>Accumulated<br>Depreciation | Assets<br>Other<br>Assets | * Total<br>Assets * |                                               |
| Apollo Joint Vocational School District                   | Allen      | CC/JVSD | 11,684,962                    | (7,242,231)                         | 0                         | 73,066,856          | 0                                             |
| Ashland Co-West Holmes Joint Vocational School District   | Ashland    | CC/JVSD | 10,864,763                    | (6,002,026)                         | 0                         | 14,470,934          | 0                                             |
| Ashtabula County Career and Technical Center              | Ashtabula  | CC/JVSD | 12,161,068                    | (7,232,315)                         | 0                         | 18,858,786          | 0                                             |
| Tri-County Career Center                                  | Athens     | CC/JVSD | 1,184,003                     | 0                                   | 0                         | 9,701,442           | 0                                             |
| Belmont-Harrison Vocational School District               | Belmont    | CC/JVSD | 1,729,277                     | 0                                   | 0                         | 7,449,244           | 0                                             |
| Southern Hills Joint Vocational School District           | Brown      | CC/JVSD | 23,783,242                    | (9,236,535)                         | 0                         | 25,970,094          | 0                                             |
| Butler Technology and Career Development Schools          | Butler     | CC/JVSD | 36,393,034                    | 0                                   | 0                         | 86,827,595          | 0                                             |
| Springfield-Clark Career Technology Center                | Clark      | CC/JVSD | 11,296,626                    | (7,663,125)                         | 0                         | 19,932,541          | 0                                             |
| U.S. Grant Joint Vocational School District               | Clermont   | CC/JVSD | 8,631,512                     | (6,111,195)                         | 0                         | 18,128,754          | 0                                             |
| Columbiana County Career and Technology Center            | Columbiana | CC/JVSD | 15,565,310                    | (4,936,370)                         | 0                         | 19,861,176          | 0                                             |
| Coshocton County Career Center                            | Coshocton  | CC/JVSD | 4,775,416                     | (3,992,949)                         | 0                         | 3,484,185           | 0                                             |
| Cuyahoga Valley Career Center                             | Cuyahoga   | CC/JVSD | 30,535,355                    | (15,413,328)                        | 0                         | 41,284,921          | 0                                             |
| Polaris Career Center                                     | Cuyahoga   | CC/JVSD | 6,533,159                     | 0                                   | 0                         | 25,561,680          | 0                                             |
| Delaware Area Career Center                               | Delaware   | CC/JVSD | 24,275,688                    | (7,759,397)                         | 0                         | 58,547,333          | 0                                             |
| Ehove Career Center                                       | Erie       | CC/JVSD | 6,777,589                     | (6,093,239)                         | 0                         | 23,832,208          | 0                                             |
| Eastland-Fairfield Career and Technical School            | Franklin   | CC/JVSD | 23,256,169                    | 0                                   | 0                         | 57,426,711          | 0                                             |
| Gallia-Jackson-Vinton Joint Vocational School District    | Gallia     | CC/JVSD | 25,925,255                    | (7,062,414)                         | 0                         | 29,834,377          | 0                                             |
| Greene County Vocational School District                  | Greene     | CC/JVSD | 21,851,870                    | (7,591,722)                         | 0                         | 32,930,019          | 0                                             |
| Great Oaks Institute of Technology and Career Development | Hamilton   | CC/JVSD | 157,673,724                   | (55,450,213)                        | 0                         | 180,013,625         | 421,878                                       |
| Four County Career Center                                 | Henry      | CC/JVSD | 31,583,351                    | (19,499,214)                        | 0                         | 28,145,717          | 0                                             |
| Jefferson County Joint Vocational School District         | Jefferson  | CC/JVSD | 2,362,222                     | 0                                   | 0                         | 7,816,773           | 0                                             |
| Knox County Career Center                                 | Knox       | CC/JVSD | 21,396,671                    | 0                                   | 0                         | 41,037,721          | 0                                             |
| Auburn Vocational School District                         | Lake       | CC/JVSD | 27,911,982                    | (13,836,650)                        | 174,081                   | 29,331,727          | 0                                             |
| Lawrence County Joint Vocational School District          | Lawrence   | CC/JVSD | 26,379,769                    | 0                                   | 0                         | 33,517,401          | 0                                             |
| Career & Technology Education Center                      | Licking    | CC/JVSD | 44,361,308                    | (9,815,854)                         | 0                         | 55,915,791          | 0                                             |
| Ohio Hi-Point Joint Vocational School District            | Logan      | CC/JVSD | 16,567,551                    | (10,096,075)                        | 0                         | 23,112,858          | 0                                             |
| Lorain County Joint Vocational School District            | Lorain     | CC/JVSD | 32,176,643                    | (17,830,078)                        | 0                         | 37,127,553          | 0                                             |
| Tolles Career & Technical Center                          | Madison    | CC/JVSD | 29,560,407                    | (14,245,642)                        | 0                         | 33,568,819          | 0                                             |
| Mahoning County Career and Technical Center               | Mahoning   | CC/JVSD | 38,438,408                    | (12,979,260)                        | 0                         | 54,858,492          | 1,537,479                                     |
| Tri-Rivers Joint Vocational School District               | Marion     | CC/JVSD | 14,304,066                    | (6,002,069)                         | 0                         | 15,301,388          | 0                                             |
| Medina County Joint Vocational School District            | Medina     | CC/JVSD | 16,532,161                    | (7,978,001)                         | 0                         | 29,965,261          | 0                                             |
| Upper Valley Career Center                                | Miami      | CC/JVSD | 42,298,761                    | (7,319,891)                         | 0                         | 52,137,085          | 0                                             |
| Miami Valley Career Technology Center                     | Montgomery | CC/JVSD | 48,692,714                    | (26,502,127)                        | 0                         | 43,467,728          | 0                                             |
| Mid-East Career and Technology Center                     | Muskingum  | CC/JVSD | 55,744,045                    | (8,054,172)                         | 0                         | 92,718,963          | 0                                             |
| Pike County Career and Technology Center                  | Pike       | CC/JVSD | 16,814,728                    | 0                                   | 0                         | 24,155,684          | 0                                             |
| Maplewood Career Center                                   | Portage    | CC/JVSD | 11,711,688                    | 0                                   | 0                         | 43,652,882          | 0                                             |
| Pioneer Career & Technology Center                        | Richland   | CC/JVSD | 39,001,959                    | (7,628,214)                         | 0                         | 53,562,026          | 0                                             |
| Pickaway-Ross Career & Technology Center                  | Ross       | CC/JVSD | 18,177,901                    | 0                                   | 0                         | 38,766,411          | 0                                             |
| Vanguard Sentinel Career and Technology Centers           | Sandusky   | CC/JVSD | 49,962,762                    | (12,655,997)                        | 0                         | 59,211,338          | 0                                             |
| Scioto County Career Technical Center                     | Scioto     | CC/JVSD | 20,423,798                    | 0                                   | 0                         | 31,933,716          | 0                                             |
| Stark County Area Vocational School District              | Stark      | CC/JVSD | 13,587,682                    | (7,560,469)                         | 0                         | 18,371,411          | 0                                             |
| Portage Lakes Career Center                               | Summit     | CC/JVSD | 13,986,028                    | (6,428,910)                         | 0                         | 19,872,218          | 0                                             |
| Trumbull Career and Technical Center                      | Trumbull   | CC/JVSD | 8,188,960                     | 0                                   | 0                         | 24,309,470          | 0                                             |
| Buckeye Joint Vocational School                           | Tuscarawas | CC/JVSD | 21,865,740                    | (16,188,858)                        | 1,642,770                 | 33,761,234          | 0                                             |
| Vantage Career Center                                     | Van Wert   | CC/JVSD | 40,585,537                    | (4,522,998)                         | 0                         | 50,813,670          | 0                                             |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
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| Assets (Continued)                             |            |         |                               |                                     |                           |                     | Total<br>Deferred<br>Outflows Of<br>Resources |
|------------------------------------------------|------------|---------|-------------------------------|-------------------------------------|---------------------------|---------------------|-----------------------------------------------|
| School                                         | County     | Type    | Depreciable<br>Capital Assets | Less<br>Accumulated<br>Depreciation | Assets<br>Other<br>Assets | * Total<br>Assets * |                                               |
| Warren County Career Center                    | Warren     | CC/JVSD | 21,122,243                    | (12,680,673)                        | 0                         | 36,378,853          | 0                                             |
| Washington County Career Center                | Washington | CC/JVSD | 12,035,615                    | (5,237,983)                         | 0                         | 13,856,765          | 0                                             |
| Wayne County Schools Career Center             | Wayne      | CC/JVSD | 37,675,941                    | (12,065,940)                        | 0                         | 45,626,186          | 0                                             |
| Penta Career Center                            | Wood       | CC/JVSD | 93,598,273                    | (17,617,120)                        | 0                         | 117,379,810         | 4,536,938                                     |
| Athens-Meigs County Educational Service Center | Athens     | ESC     | 4,148,630                     | (1,929,918)                         | 0                         | 4,175,710           | 0                                             |
| Brown County Educational Service Center        | Brown      | ESC     | 117,532                       | (100,451)                           | 0                         | 2,215,926           | 0                                             |
| Clark County Educational Service Center        | Clark      | ESC     | 741,268                       | (347,596)                           | 0                         | 2,858,870           | 0                                             |
| Clermont County Educational Service Center     | Clermont   | ESC     | 74,598                        | 0                                   | 0                         | 7,542,214           | 0                                             |
| Southern Ohio Educational Service Center       | Clinton    | ESC     | 603,586                       | (293,938)                           | 0                         | 2,647,733           | 0                                             |
| Columbiana County Educational Service Center   | Columbiana | ESC     | 1,898,294                     | (1,470,265)                         | 0                         | 2,294,533           | 0                                             |
| Educational Service Center of Cuyahoga County  | Cuyahoga   | ESC     | 10,973,527                    | (1,174,380)                         | 0                         | 31,834,895          | 0                                             |
| North Point Educational Service Center         | Erie       | ESC     | 1,224,841                     | (295,996)                           | 0                         | 10,005,774          | 0                                             |
| Fairfield County Educational Service Center    | Fairfield  | ESC     | 46,873                        | 0                                   | 0                         | 3,187,077           | 0                                             |
| Educational Service Center of Central Ohio     | Franklin   | ESC     | 7,978,842                     | (3,941,436)                         | 0                         | 29,364,886          | 0                                             |
| Northwest Ohio Educational Service Center      | Fulton     | ESC     | 7,209,146                     | (1,177,337)                         | 0                         | 10,340,980          | 0                                             |
| Gallia/Vinton Educational Service Center       | Gallia     | ESC     | 40,970                        | 0                                   | 0                         | 1,547,779           | 0                                             |
| Geauga County Educational Service Center       | Geauga     | ESC     | 22,784                        | 0                                   | 0                         | 2,469,523           | 0                                             |
| Greene County Educational Service Center       | Greene     | ESC     | 505,227                       | 0                                   | 0                         | 3,762,273           | 0                                             |
| Ohio Valley Educational Service Center         | Guernsey   | ESC     | 262,202                       | 0                                   | 0                         | 3,204,486           | 0                                             |
| Hamilton Educational Service Center            | Hamilton   | ESC     | 2,679,763                     | (1,663,194)                         | 0                         | 21,195,276          | 0                                             |
| Hancock County Educational Service Center      | Hancock    | ESC     | 246,920                       | (214,475)                           | 0                         | 1,237,538           | 0                                             |
| Jefferson County Educational Service Center    | Jefferson  | ESC     | 579,583                       | (396,383)                           | 0                         | 4,254,266           | 0                                             |
| Knox County Educational Service Center         | Knox       | ESC     | 123,089                       | 0                                   | 0                         | 1,037,167           | 0                                             |
| Lake County Educational Service Center         | Lake       | ESC     | (102,221)                     | 0                                   | 0                         | 9,144,936           | 0                                             |
| Lawrence County Educational Service Center     | Lawrence   | ESC     | 40,370                        | 0                                   | 0                         | 1,951,446           | 0                                             |
| Lorain County Educational Service Center       | Lorain     | ESC     | 1,910,508                     | (1,188,858)                         | 0                         | 3,832,350           | 0                                             |
| Educational Service Center of Lake Erie West   | Lucas      | ESC     | 4,356,817                     | 0                                   | 0                         | 13,854,008          | 0                                             |
| Mahoning County Educational Service Center     | Mahoning   | ESC     | 1,617,269                     | (1,498,951)                         | 0                         | 6,016,599           | 0                                             |
| Medina County Educational Service Center       | Medina     | ESC     | 484,553                       | (353,125)                           | 0                         | 1,530,219           | 0                                             |
| Miami County Educational Service Center        | Miami      | ESC     | 1,744,856                     | (678,923)                           | 0                         | 6,448,140           | 0                                             |
| Montgomery County Educational Service Center   | Montgomery | ESC     | 11,788,003                    | (4,837,566)                         | 0                         | 27,834,026          | 0                                             |
| Muskingum Valley Educational Service Center    | Muskingum  | ESC     | 1,380,634                     | (1,121,188)                         | 0                         | 5,796,415           | 0                                             |
| Pickaway County Educational Service Center     | Pickaway   | ESC     | 492,747                       | 0                                   | 0                         | 1,647,235           | 0                                             |
| Portage County Educational Service Center      | Portage    | ESC     | 585,032                       | (503,428)                           | 0                         | 1,130,270           | 0                                             |
| Putnam County Educational Service Center       | Putnam     | ESC     | 156,000                       | (894,520)                           | 0                         | 5,418,288           | 0                                             |
| Ross-Pike Educational Service District         | Ross       | ESC     | 408,508                       | (344,117)                           | 0                         | 5,018,500           | 0                                             |
| South Central Ohio Educational Service Center  | Scioto     | ESC     | 2,230,130                     | (949,639)                           | 0                         | 3,899,776           | 0                                             |
| North Central Ohio Educational Service Center  | Seneca     | ESC     | 4,815,940                     | (1,096,328)                         | 0                         | 5,077,845           | 0                                             |
| Stark County Educational Service Center        | Stark      | ESC     | 2,971,649                     | (1,606,333)                         | 0                         | 7,258,242           | 0                                             |
| Summit County Educational Service Center       | Summit     | ESC     | 2,695,458                     | (1,056,246)                         | 0                         | 10,609,238          | 0                                             |
| Trumbull County Educational Service Center     | Trumbull   | ESC     | 1,212,456                     | (1,004,517)                         | 0                         | 8,137,655           | 0                                             |
| East Central Ohio Educational Service Center   | Tuscarawas | ESC     | 1,525,923                     | 0                                   | 0                         | 3,898,425           | 0                                             |
| Wood County Educational Service Center         | Wood       | ESC     | 1,618,495                     | 0                                   | 0                         | 8,447,936           | 0                                             |
| Adams County/Ohio Valley School District       | Adams      | School  | 121,189,705                   | (30,820,126)                        | 0                         | 125,023,095         | 1,587,582                                     |
| Manchester Local School District               | Adams      | School  | 34,268,276                    | (8,959,894)                         | 0                         | 47,879,758          | 0                                             |

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**As of June 30, 2014**  
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| Assets (Continued)                                       |           |        |                               |                                     |                           |                     | Total                                |
|----------------------------------------------------------|-----------|--------|-------------------------------|-------------------------------------|---------------------------|---------------------|--------------------------------------|
| School                                                   | County    | Type   | Depreciable<br>Capital Assets | Less<br>Accumulated<br>Depreciation | Assets<br>Other<br>Assets | * Total<br>Assets * | Deferred<br>Outflows Of<br>Resources |
| Delphos City School District                             | Allen     | School | 8,749,402                     | (4,355,895)                         | 0                         | 10,512,023          | 0                                    |
| Ashland City School District                             | Ashland   | School | 25,571,655                    | (17,051,707)                        | 0                         | 86,248,486          | 39,280                               |
| Hillsdale Local School District                          | Ashland   | School | 6,200,669                     | (4,364,158)                         | 868,971                   | 9,189,502           | 0                                    |
| Loudonville-Perrysville Exempted Village School District | Ashland   | School | 3,344,553                     | 0                                   | 0                         | 12,879,489          | 0                                    |
| Mapleton Local School District                           | Ashland   | School | 24,193,224                    | (9,822,449)                         | 0                         | 20,115,691          | 54,551                               |
| Ashtabula Area City School District                      | Ashtabula | School | 107,341,289                   | 0                                   | 3,803,800                 | 147,353,392         | 1,037,416                            |
| Buckeye Local School District                            | Ashtabula | School | 11,948,812                    | (9,328,574)                         | 0                         | 15,729,560          | 0                                    |
| Conneaut Area City School District                       | Ashtabula | School | 54,729,947                    | (21,034,059)                        | 0                         | 46,778,145          | 78,962                               |
| Geneva Area City School District                         | Ashtabula | School | 77,196,573                    | (10,474,054)                        | 102,300                   | 90,122,977          | 0                                    |
| Grand Valley Local School District                       | Ashtabula | School | 38,748,386                    | (14,247,495)                        | 0                         | 41,252,421          | 551,321                              |
| Jefferson Area Local School District                     | Ashtabula | School | 59,154,265                    | (9,511,098)                         | 0                         | 71,290,729          | 1,213,148                            |
| Athens City School District                              | Athens    | School | 47,721,849                    | (31,198,540)                        | 0                         | 54,694,850          | 201,851                              |
| Federal-Hocking Local School District                    | Athens    | School | 17,334,458                    | (9,245,745)                         | 0                         | 18,072,697          | 3,887                                |
| Nelsonville-York City School District                    | Athens    | School | 26,536,850                    | (10,672,996)                        | 0                         | 26,167,001          | 149,613                              |
| Trimble Local School District                            | Athens    | School | 25,629,477                    | (12,125,415)                        | 0                         | 18,852,425          | 0                                    |
| Minster Local School District                            | Auglaize  | School | 19,266,594                    | (4,545,465)                         | 0                         | 22,786,330          | 657,274                              |
| New Bremen Local School District                         | Auglaize  | School | 16,794,606                    | (5,361,414)                         | 0                         | 22,910,038          | 232,901                              |
| Barnesville Exempted Village School District             | Belmont   | School | 14,356,459                    | 0                                   | 0                         | 25,702,889          | 0                                    |
| Bellaire Local School District                           | Belmont   | School | 17,006,111                    | 0                                   | 0                         | 27,926,177          | 0                                    |
| Bridgeport Exempted Village School District              | Belmont   | School | 20,984,250                    | (4,017,036)                         | 0                         | 22,976,320          | 439,618                              |
| Martins Ferry City School District                       | Belmont   | School | 35,308,706                    | 0                                   | 0                         | 45,033,947          | 603,580                              |
| Shadyside Local School District                          | Belmont   | School | 1,313,338                     | 0                                   | 0                         | 9,459,858           | 0                                    |
| St. Clairsville-Richland City School District            | Belmont   | School | 9,313,067                     | 0                                   | 0                         | 20,402,443          | 0                                    |
| Union Local School District                              | Belmont   | School | 10,436,891                    | 0                                   | 0                         | 19,620,998          | 0                                    |
| Eastern Local School District                            | Brown     | School | 42,397,592                    | 0                                   | 0                         | 52,003,520          | 0                                    |
| Fayetteville-Perry Local School District                 | Brown     | School | 26,116,656                    | 0                                   | 0                         | 32,223,633          | 73,888                               |
| Western Brown Local School District                      | Brown     | School | 73,223,344                    | (33,830,086)                        | 0                         | 55,656,935          | 44,492                               |
| Edgewood City School District                            | Butler    | School | 81,974,860                    | (26,270,537)                        | 0                         | 98,711,140          | 801,401                              |
| Fairfield City School District                           | Butler    | School | 97,001,120                    | (38,142,715)                        | 0                         | 158,031,303         | 0                                    |
| Lakota Local School District                             | Butler    | School | 256,815,789                   | (80,749,636)                        | 0                         | 388,234,696         | 5,449,237                            |
| Madison Local School District                            | Butler    | School | 41,318,214                    | (13,421,961)                        | 0                         | 37,959,294          | 125,532                              |
| Middletown City School District                          | Butler    | School | 106,195,894                   | (42,279,170)                        | 0                         | 106,470,936         | 52,388                               |
| Monroe Local School District                             | Butler    | School | 48,429,588                    | (12,076,531)                        | 1,861,294                 | 66,373,590          | 0                                    |
| New Miami Local School District                          | Butler    | School | 10,698,374                    | 0                                   | 0                         | 17,436,983          | 54,377                               |
| Ross Local School District                               | Butler    | School | 72,927,931                    | (28,501,414)                        | 0                         | 85,717,820          | 684,937                              |
| Talawanda School District                                | Butler    | School | 53,518,033                    | 0                                   | 0                         | 123,361,718         | 0                                    |
| Brown Local School District                              | Carroll   | School | 842,193                       | 0                                   | 0                         | 34,807,689          | 0                                    |
| Carrollton Exempted Village School District              | Carroll   | School | 12,347,991                    | (7,542,600)                         | 0                         | 23,500,864          | 0                                    |
| Mechanicsburg Exempted Village School District           | Champaign | School | 28,086,260                    | (6,609,817)                         | 0                         | 27,395,601          | 551,359                              |
| Triad Local School District                              | Champaign | School | 22,281,398                    | (6,763,713)                         | 0                         | 20,458,640          | 77,698                               |
| Clark Shawnee Local School District                      | Clark     | School | 19,734,680                    | (8,501,845)                         | 5,000                     | 25,936,493          | 0                                    |
| Greenon Local School District                            | Clark     | School | 24,726,366                    | (17,871,251)                        | 0                         | 19,670,402          | 0                                    |
| Northeastern Local School District                       | Clark     | School | 33,625,586                    | (17,090,787)                        | 0                         | 38,743,984          | 0                                    |
| Northwestern Local School District                       | Clark     | School | 43,509,415                    | (3,511,939)                         | 0                         | 63,167,981          | 0                                    |
| Southeastern Local School District                       | Clark     | School | 10,619,757                    | (6,698,126)                         | 1,225                     | 13,413,527          | 0                                    |



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|-----------------------------------------------------------|------------|--------|-------------------------------|-------------------------------------|---------------------------|---------------------|--------------------------------------|
| School                                                    | County     | Type   | Depreciable<br>Capital Assets | Less<br>Accumulated<br>Depreciation | Assets<br>Other<br>Assets | * Total<br>Assets * | Deferred<br>Outflows Of<br>Resources |
| Springfield City School District                          | Clark      | School | 211,664,582                   | (55,829,214)                        | 0                         | 256,833,002         | 725,374                              |
| Tecumseh Local School District                            | Clark      | School | 90,884,459                    | (23,161,812)                        | 4,500                     | 86,025,582          | 1,249,914                            |
| Batavia Local School District                             | Clermont   | School | 6,167,403                     | 0                                   | 0                         | 45,262,995          | 0                                    |
| Bethel-Tate Local School District                         | Clermont   | School | 19,847,701                    | 0                                   | 0                         | 31,585,467          | 0                                    |
| Clermont Northeastern Local School District               | Clermont   | School | 4,575,607                     | 0                                   | 0                         | 17,664,789          | 0                                    |
| Felicity-Franklin Local School District                   | Clermont   | School | 16,104,390                    | 0                                   | 0                         | 21,788,617          | 0                                    |
| Goshen Local School District                              | Clermont   | School | 55,264,896                    | (26,400,686)                        | 0                         | 43,839,305          | 205,858                              |
| Milford Exempted Village School District                  | Clermont   | School | 99,835,890                    | (32,044,787)                        | 0                         | 141,235,700         | 5,811                                |
| New Richmond Exempted Village School District             | Clermont   | School | 18,881,489                    | 0                                   | 0                         | 59,520,332          | 0                                    |
| West Clermont Local School District                       | Clermont   | School | 73,759,051                    | (29,259,560)                        | 0                         | 113,650,667         | 0                                    |
| Williamsburg Local School District                        | Clermont   | School | 8,880,084                     | 0                                   | 0                         | 16,385,365          | 11,820                               |
| Blanchester Local School District                         | Clinton    | School | 39,834,204                    | (19,425,416)                        | 0                         | 31,174,621          | 85,418                               |
| Clinton Massie Local School District                      | Clinton    | School | 58,792,916                    | (17,628,661)                        | 0                         | 51,430,003          | 287,199                              |
| East Clinton Local School District                        | Clinton    | School | 28,188,998                    | (14,756,191)                        | 0                         | 24,291,928          | 37,960                               |
| Wilmington City School District                           | Clinton    | School | 37,557,349                    | (23,218,658)                        | 0                         | 38,364,160          | 0                                    |
| Beaver Local School District                              | Columbiana | School | 8,659,429                     | (5,505,125)                         | 0                         | 50,905,464          | 0                                    |
| Columbiana Exempted Village School District               | Columbiana | School | 18,153,665                    | (4,899,854)                         | 0                         | 22,819,141          | 368,404                              |
| Crestview Local School District                           | Columbiana | School | 24,638,971                    | (9,384,903)                         | 1,500                     | 21,619,282          | 0                                    |
| East Liverpool City School District                       | Columbiana | School | 64,902,717                    | (20,476,552)                        | 0                         | 64,757,206          | 0                                    |
| East Palestine City School District                       | Columbiana | School | 31,675,019                    | (11,033,232)                        | 286,628                   | 26,390,087          | 0                                    |
| Lisbon Exempted Village School District                   | Columbiana | School | 29,464,799                    | (11,109,102)                        | 0                         | 26,448,986          | 0                                    |
| Salem City School District                                | Columbiana | School | 22,788,905                    | (16,012,244)                        | 0                         | 21,237,583          | 0                                    |
| Southern Local School District                            | Columbiana | School | 19,796,643                    | (8,442,211)                         | 0                         | 15,276,637          | 70,047                               |
| United Local School District                              | Columbiana | School | 15,371,773                    | (9,139,723)                         | 0                         | 15,790,601          | 0                                    |
| Wellsville Local School District                          | Columbiana | School | 12,586,833                    | (7,097,953)                         | 0                         | 9,872,480           | 31,353                               |
| Coshocton City School District                            | Coshocton  | School | 27,313,921                    | 0                                   | 10,169                    | 41,880,280          | 0                                    |
| Ridgewood Local School District                           | Coshocton  | School | 26,559,602                    | (12,734,902)                        | 0                         | 23,830,376          | 119,051                              |
| River View Local School District                          | Coshocton  | School | 20,015,050                    | (13,913,705)                        | 0                         | 26,446,038          | 0                                    |
| Buckeye Central Local School District                     | Crawford   | School | 26,992,472                    | (3,409,817)                         | 0                         | 33,098,777          | 0                                    |
| Bucyrus City School District                              | Crawford   | School | 42,979,038                    | (7,979,858)                         | 0                         | 47,987,509          | 1,624,539                            |
| Colonel Crawford Local School District                    | Crawford   | School | 20,482,120                    | (6,096,175)                         | 0                         | 27,592,113          | 297,089                              |
| Galion City School District                               | Crawford   | School | 51,684,559                    | 0                                   | 1,015                     | 63,890,220          | 558,452                              |
| Wynford Local School District                             | Crawford   | School | 13,325,983                    | (6,479,295)                         | 0                         | 13,292,566          | 79,017                               |
| Bay Village City School District                          | Cuyahoga   | School | 44,292,863                    | (17,699,597)                        | 0                         | 86,599,213          | 0                                    |
| Beachwood City School District                            | Cuyahoga   | School | 54,992,640                    | (29,571,190)                        | 0                         | 124,043,582         | 0                                    |
| Bedford City School District                              | Cuyahoga   | School | 54,604,694                    | (36,289,736)                        | 0                         | 69,018,412          | 0                                    |
| Berea City School District                                | Cuyahoga   | School | 48,073,102                    | 0                                   | 97,979                    | 120,252,466         | 318,500                              |
| Brecksville-Broadview Heights City School District        | Cuyahoga   | School | 68,655,546                    | (40,188,565)                        | 0                         | 85,121,038          | 1,394,004                            |
| Brooklyn City School District                             | Cuyahoga   | School | 2,980,393                     | 0                                   | 0                         | 44,156,908          | 0                                    |
| Chagrin Falls Exempted Village School District            | Cuyahoga   | School | 27,274,266                    | 0                                   | 0                         | 67,318,760          | 0                                    |
| Cleveland Heights-University Heights City School District | Cuyahoga   | School | 31,685,608                    | 0                                   | 0                         | 325,546,993         | 0                                    |
| Cleveland Municipal School District                       | Cuyahoga   | School | 673,436,306                   | 0                                   | 0                         | 1,438,129,912       | 0                                    |
| Cuyahoga Heights Local School District                    | Cuyahoga   | School | 18,612,612                    | (15,738,193)                        | 0                         | 20,422,737          | 0                                    |
| East Cleveland City School District                       | Cuyahoga   | School | 73,207,895                    | 0                                   | 0                         | 115,302,234         | 115,161                              |
| Euclid City School District                               | Cuyahoga   | School | 120,199,298                   | (37,327,848)                        | 0                         | 154,790,638         | 0                                    |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Assets (Continued)                           |           |        |                               |                                     |                           |                     | Total                                |
|----------------------------------------------|-----------|--------|-------------------------------|-------------------------------------|---------------------------|---------------------|--------------------------------------|
| School                                       | County    | Type   | Depreciable<br>Capital Assets | Less<br>Accumulated<br>Depreciation | Assets<br>Other<br>Assets | * Total<br>Assets * | Deferred<br>Outflows Of<br>Resources |
| Fairview Park City School District           | Cuyahoga  | School | 50,273,649                    | (17,410,298)                        | 0                         | 71,245,778          | 1,496,101                            |
| Garfield Heights City School District        | Cuyahoga  | School | 60,385,127                    | 0                                   | 0                         | 95,130,623          | 1,570,661                            |
| Independence Local School District           | Cuyahoga  | School | 20,969,610                    | 0                                   | 0                         | 50,611,327          | 685,308                              |
| Lakewood City School District                | Cuyahoga  | School | 116,124,605                   | 0                                   | 0                         | 318,430,430         | 4,149,724                            |
| Maple Heights City School District           | Cuyahoga  | School | 96,496,767                    | 0                                   | 0                         | 134,984,612         | 1,278,160                            |
| Mayfield City School District                | Cuyahoga  | School | 93,635,466                    | (30,984,925)                        | 0                         | 173,554,595         | 56,553                               |
| North Olmsted City School District           | Cuyahoga  | School | 32,400,739                    | (18,662,346)                        | 0                         | 83,288,770          | 0                                    |
| North Royalton City School District          | Cuyahoga  | School | 22,890,476                    | 0                                   | 0                         | 79,108,577          | 620,766                              |
| Olmsted Falls City School District           | Cuyahoga  | School | 65,385,975                    | (29,493,114)                        | 0                         | 84,747,723          | 112,033                              |
| Orange City School District                  | Cuyahoga  | School | 67,974,746                    | (31,899,562)                        | 6,237                     | 129,564,676         | 368,919                              |
| Parma City School District                   | Cuyahoga  | School | 48,752,407                    | 0                                   | 0                         | 177,125,542         | 0                                    |
| Richmond Heights Local School District       | Cuyahoga  | School | 8,426,072                     | (7,884,635)                         | 0                         | 12,172,869          | 0                                    |
| Rocky River City School District             | Cuyahoga  | School | 57,906,604                    | 0                                   | 0                         | 102,604,334         | 0                                    |
| Shaker Heights City School District          | Cuyahoga  | School | 943,600                       | 71,199,587                          | (33,812,327)              | 149,494,592         | 490,158                              |
| Solon City School District                   | Cuyahoga  | School | 29,976,656                    | 0                                   | 0                         | 135,048,074         | 414,630                              |
| South Euclid-Lyndhurst City School District  | Cuyahoga  | School | 41,644,470                    | (23,006,180)                        | 0                         | 85,576,650          | 83,050                               |
| Strongsville City School District            | Cuyahoga  | School | 77,906,044                    | (40,786,496)                        | 0                         | 196,206,367         | 0                                    |
| Warrensville Heights City School District    | Cuyahoga  | School | 43,278,757                    | (26,830,834)                        | 0                         | 62,485,222          | 694,342                              |
| Westlake City School District                | Cuyahoga  | School | 150,200,430                   | (31,911,984)                        | 0                         | 197,211,885         | 833,523                              |
| Greenville City School District              | Darke     | School | 20,371,806                    | (12,771,934)                        | 0                         | 101,248,922         | 0                                    |
| Ayersville Local School District             | Defiance  | School | 8,587,078                     | (6,186,813)                         | 0                         | 10,276,119          | 0                                    |
| Big Walnut Local School District             | Delaware  | School | 44,814,544                    | 0                                   | 0                         | 80,997,178          | 1,090,273                            |
| Buckeye Valley Local School District         | Delaware  | School | 40,073,225                    | (10,201,240)                        | 0                         | 53,727,986          | 260,516                              |
| Delaware City School District                | Delaware  | School | 65,100,172                    | (30,783,976)                        | 0                         | 105,847,015         | 983,366                              |
| Olentangy Local School District              | Delaware  | School | 290,577,145                   | 0                                   | 28                        | 583,100,004         | 16,133,321                           |
| Edison Local School District                 | Erie      | School | 12,295,942                    | (9,042,074)                         | 0                         | 17,022,787          | 0                                    |
| Huron City School District                   | Erie      | School | 15,462,701                    | (8,297,514)                         | 0                         | 24,825,533          | 106,138                              |
| Kelleys Island Local School District         | Erie      | School | 2,581,867                     | (774,641)                           | 0                         | 3,452,219           | 0                                    |
| Margaretta Local School District             | Erie      | School | 12,596,136                    | (7,111,692)                         | 0                         | 14,554,763          | 0                                    |
| Perkins Local School District                | Erie      | School | 26,716,625                    | (15,331,912)                        | 0                         | 31,677,794          | 0                                    |
| Sandusky City School District                | Erie      | School | 21,436,347                    | (13,115,461)                        | 0                         | 40,937,472          | 0                                    |
| Vermilion Local School District              | Erie      | School | 22,418,863                    | (17,493,874)                        | 0                         | 62,323,786          | 78,747                               |
| Amanda-Clearcreek Local School District      | Fairfield | School | 40,306,237                    | (15,897,250)                        | 0                         | 40,715,444          | 0                                    |
| Bloom-Carroll Local School District          | Fairfield | School | 29,044,595                    | 0                                   | 0                         | 44,286,122          | 88,341                               |
| Fairfield Union Local School District        | Fairfield | School | 67,948,026                    | (5,287,028)                         | 2,076,668                 | 93,285,577          | 1,713,395                            |
| Lancaster City School District               | Fairfield | School | 33,590,024                    | (22,877,253)                        | 2,562                     | 187,133,435         | 0                                    |
| Liberty Union-Thurston Local School District | Fairfield | School | 25,856,740                    | 0                                   | 0                         | 45,702,010          | 201,892                              |
| Pickerington Local School District           | Fairfield | School | 254,843,345                   | (91,251,321)                        | 0                         | 280,183,949         | 1,954,290                            |
| Miami Trace Local School District            | Fayette   | School | 61,495,900                    | (15,591,268)                        | 0                         | 81,107,511          | 1,524,695                            |
| Washington Court House City School District  | Fayette   | School | 80,784,068                    | (16,297,245)                        | 0                         | 78,477,151          | 1,596,519                            |
| Canal Winchester Local School District       | Franklin  | School | 82,518,017                    | (15,645,985)                        | 0                         | 115,026,176         | 1,184,586                            |
| Columbus City School District                | Franklin  | School | 968,801,017                   | (390,464,246)                       | 0                         | 1,582,678,194       | 344,143                              |
| Dublin City School District                  | Franklin  | School | 283,543,600                   | (129,537,919)                       | 0                         | 520,860,005         | 4,576,644                            |
| Gahanna-Jefferson City School District       | Franklin  | School | 88,120,563                    | (50,803,273)                        | 0                         | 152,942,177         | 0                                    |
| Grandview Heights City School District       | Franklin  | School | 23,456,649                    | (11,970,916)                        | 0                         | 29,728,173          | 0                                    |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
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| Assets (Continued)                              |          |        |                               |                                     |                           |                     | Total                                |
|-------------------------------------------------|----------|--------|-------------------------------|-------------------------------------|---------------------------|---------------------|--------------------------------------|
| School                                          | County   | Type   | Depreciable<br>Capital Assets | Less<br>Accumulated<br>Depreciation | Assets<br>Other<br>Assets | * Total<br>Assets * | Deferred<br>Outflows Of<br>Resources |
| Groveport Madison Local School District         | Franklin | School | 16,813,784                    | 0                                   | 0                         | 50,141,785          | 0                                    |
| Hamilton Local School District                  | Franklin | School | 81,783,447                    | (16,234,664)                        | 0                         | 88,058,408          | 717,056                              |
| Hilliard City School District                   | Franklin | School | 265,338,328                   | (124,578,160)                       | 0                         | 346,854,410         | 9,014,786                            |
| New Albany-Plain Local School District          | Franklin | School | 123,741,608                   | (60,249,453)                        | 0                         | 194,259,026         | 5,032,794                            |
| Southwestern City School District               | Franklin | School | 237,440,040                   | (125,658,130)                       | 0                         | 673,475,718         | 0                                    |
| Upper Arlington City School District            | Franklin | School | 98,228,370                    | (46,073,930)                        | 0                         | 175,994,941         | 1,831,306                            |
| Westerville City School District                | Franklin | School | 240,941,287                   | (95,887,787)                        | 0                         | 352,538,881         | 4,364,175                            |
| Whitehall City School District                  | Franklin | School | 81,128,098                    | (11,343,231)                        | 0                         | 109,434,965         | 0                                    |
| Worthington City School District                | Franklin | School | 153,201,647                   | (99,174,150)                        | 0                         | 274,087,294         | 910,885                              |
| Archbold Area Local School District             | Fulton   | School | 29,281,978                    | (13,014,492)                        | 0                         | 29,350,137          | 0                                    |
| Wauseon Exempted Village School District        | Fulton   | School | 54,065,965                    | (6,842,061)                         | 0                         | 62,566,797          | 246,672                              |
| Gallia Local School District                    | Gallia   | School | 53,477,889                    | 0                                   | 0                         | 85,676,195          | 0                                    |
| Gallipolis City School District                 | Gallia   | School | 79,217,082                    | (11,955,760)                        | 0                         | 83,047,814          | 2,204,337                            |
| Berkshire Local School District                 | Geauga   | School | 3,470,843                     | 0                                   | 0                         | 10,809,611          | 0                                    |
| Cardinal Local School District                  | Geauga   | School | 8,100,026                     | 0                                   | 0                         | 17,762,518          | 267,836                              |
| Kenston Local School District                   | Geauga   | School | 66,923,102                    | (19,499,530)                        | 0                         | 98,869,399          | 2,072,460                            |
| Ledgemont Local School District                 | Geauga   | School | 6,897,564                     | (5,887,763)                         | 0                         | 4,011,961           | 0                                    |
| West Geauga Local School District               | Geauga   | School | 30,983,481                    | (15,814,454)                        | 0                         | 48,552,955          | 0                                    |
| Beavercreek City School District                | Greene   | School | 129,179,355                   | (35,202,873)                        | 41,968                    | 210,847,653         | 131,536                              |
| Bellbrook-Sugarcreek Local School District      | Greene   | School | 68,265,435                    | (25,935,175)                        | 11,027                    | 71,062,290          | 794,611                              |
| Cedar Cliff Local School District               | Greene   | School | 29,202,348                    | (4,026,059)                         | 0                         | 33,958,320          | 0                                    |
| Fairborn City School District                   | Greene   | School | 44,870,642                    | (35,396,822)                        | 0                         | 42,633,991          | 0                                    |
| Greeneview Local School District                | Greene   | School | 38,357,801                    | (11,818,300)                        | 0                         | 40,971,738          | 117,129                              |
| Xenia Community School District                 | Greene   | School | 92,539,425                    | (16,766,749)                        | 0                         | 119,120,640         | 0                                    |
| Yellow Springs Exempted Village School District | Greene   | School | 8,631,017                     | (4,494,693)                         | 3,000                     | 13,534,432          | 0                                    |
| Cambridge City School District                  | Guernsey | School | 31,626,181                    | 0                                   | 0                         | 52,421,084          | 0                                    |
| East Guernsey Local School District             | Guernsey | School | 31,340,218                    | (10,958,771)                        | 0                         | 32,250,425          | 0                                    |
| Rolling Hills Local School District             | Guernsey | School | 24,633,860                    | (12,368,164)                        | 0                         | 25,350,280          | 0                                    |
| Cincinnati City School District                 | Hamilton | School | 1,061,073,422                 | (166,648,255)                       | 0                         | 1,613,402,325       | 20,672,235                           |
| Deer Park Community City School District        | Hamilton | School | 29,978,352                    | (27,253,968)                        | 0                         | 21,901,414          | 0                                    |
| Finneytown Local School District                | Hamilton | School | 10,690,591                    | 0                                   | 0                         | 30,678,747          | 0                                    |
| Forest Hills Local School District              | Hamilton | School | 22,588,441                    | 0                                   | 0                         | 95,632,006          | 0                                    |
| Indian Hill Exempted Village School District    | Hamilton | School | 41,911,501                    | 0                                   | 0                         | 110,385,665         | 941,392                              |
| Loveland City School District                   | Hamilton | School | 91,008,012                    | (49,655,102)                        | 0                         | 85,550,960          | 71,987                               |
| Madeira City School District                    | Hamilton | School | 37,694,663                    | (10,539,004)                        | 0                         | 55,220,500          | 1,123,464                            |
| Mariemont City School District                  | Hamilton | School | 56,563,783                    | (12,918,871)                        | 0                         | 70,959,315          | 1,025,603                            |
| Mt. Healthy City School District                | Hamilton | School | 103,518,103                   | (24,303,913)                        | 0                         | 111,700,336         | 0                                    |
| North College Hill City School District         | Hamilton | School | 36,236,108                    | 0                                   | 0                         | 44,484,202          | 0                                    |
| Northwest Local School District                 | Hamilton | School | 76,702,867                    | (49,263,518)                        | 0                         | 134,823,046         | 0                                    |
| Norwood City School District                    | Hamilton | School | 24,108,923                    | (17,449,150)                        | 0                         | 33,313,456          | 0                                    |
| Oak Hills Local School District                 | Hamilton | School | 77,616,682                    | (34,557,362)                        | 0                         | 122,309,042         | 0                                    |
| Princeton City School District                  | Hamilton | School | 79,016,484                    | 0                                   | 0                         | 330,694,774         | 1,914,655                            |
| Reading Community City School District          | Hamilton | School | 2,507,108                     | 0                                   | 0                         | 15,736,656          | 0                                    |
| Southwest Local School District                 | Hamilton | School | 43,115,290                    | (24,115,345)                        | 0                         | 45,533,494          | 143,601                              |
| St. Bernard-Elmwood Place Local School District | Hamilton | School | 11,107,985                    | (8,427,152)                         | 0                         | 16,260,498          | 0                                    |

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**As of June 30, 2014**  
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| Assets (Continued)                                |           |        |                               |                                     |                           |                     | Total<br>Deferred<br>Outflows Of<br>Resources |
|---------------------------------------------------|-----------|--------|-------------------------------|-------------------------------------|---------------------------|---------------------|-----------------------------------------------|
| School                                            | County    | Type   | Depreciable<br>Capital Assets | Less<br>Accumulated<br>Depreciation | Assets<br>Other<br>Assets | * Total<br>Assets * |                                               |
| Sycamore Community City School District           | Hamilton  | School | 107,520,702                   | (50,615,814)                        | 0                         | 185,502,441         | 615,226                                       |
| Three Rivers Local School District                | Hamilton  | School | 5,641,252                     | (3,600,675)                         | 427,000                   | 99,558,089          | 0                                             |
| Winton Woods City School District                 | Hamilton  | School | 33,375,330                    | (26,576,648)                        | 0                         | 49,436,880          | 0                                             |
| Wyoming City School District                      | Hamilton  | School | 36,016,444                    | (16,590,906)                        | 0                         | 76,679,854          | 0                                             |
| Arcadia Local School District                     | Hancock   | School | 3,379,675                     | (1,454,137)                         | 0                         | 9,810,289           | 0                                             |
| Arlington Local School District                   | Hancock   | School | 4,046,031                     | 0                                   | 0                         | 8,376,594           | 0                                             |
| Findlay City School District                      | Hancock   | School | 117,317,509                   | (28,029,047)                        | 0                         | 150,235,253         | 0                                             |
| Liberty Benton Local School District              | Hancock   | School | 18,992,049                    | (11,188,679)                        | 0                         | 22,809,598          | 10,281                                        |
| Van Buren Local School District                   | Hancock   | School | 18,253,365                    | (4,823,806)                         | 9,143                     | 29,838,245          | 426,788                                       |
| Conotton Valley Union Local School District       | Harrison  | School | 2,895,295                     | (2,319,825)                         | 0                         | 4,507,964           | 0                                             |
| Holgate Local School District                     | Henry     | School | 19,456,369                    | 0                                   | 0                         | 25,038,618          | 0                                             |
| Liberty Center Local School District              | Henry     | School | 14,596,006                    | (8,694,450)                         | 0                         | 20,291,035          | 157,422                                       |
| Napoleon Area City School District                | Henry     | School | 22,535,000                    | (13,963,134)                        | 0                         | 72,832,565          | 0                                             |
| Patrick Henry Local School District               | Henry     | School | 17,582,749                    | (6,391,366)                         | 0                         | 22,419,091          | 10,065                                        |
| Fairfield Local School District                   | Highland  | School | 22,754,855                    | (9,663,142)                         | 0                         | 18,793,885          | 49,580                                        |
| Greenfield Exempted Village School District       | Highland  | School | 20,825,074                    | 0                                   | 0                         | 43,343,303          | 12,084                                        |
| Hillsboro City School District                    | Highland  | School | 71,679,976                    | (17,730,419)                        | 0                         | 74,156,337          | 114,072                                       |
| Lynchburg Clay Local School District              | Highland  | School | 32,524,848                    | (16,783,945)                        | 0                         | 27,873,377          | 3,685                                         |
| Logan-Hocking Local School District               | Hocking   | School | 125,834,568                   | (28,490,505)                        | 0                         | 130,587,628         | 138,473                                       |
| East Holmes Local School District                 | Holmes    | School | 21,291,998                    | (12,791,677)                        | 0                         | 27,191,224          | 83,192                                        |
| West Holmes Local School District                 | Holmes    | School | 37,228,802                    | (16,698,849)                        | 0                         | 43,510,190          | 414,409                                       |
| Bellevue City School District                     | Huron     | School | 45,481,148                    | (5,881,042)                         | 0                         | 63,203,026          | 0                                             |
| Monroeville Local School District                 | Huron     | School | 5,233,538                     | (3,972,079)                         | 0                         | 9,475,652           | 0                                             |
| New London Local School District                  | Huron     | School | 25,267,294                    | (10,490,210)                        | 0                         | 20,521,451          | 32,233                                        |
| Norwalk City School District                      | Huron     | School | 40,749,851                    | (20,651,129)                        | 0                         | 39,458,814          | 196,910                                       |
| South Central Local School District               | Huron     | School | 10,847,185                    | (5,211,977)                         | 0                         | 11,015,250          | 6,170                                         |
| Western Reserve Local School District             | Huron     | School | 28,692,120                    | (13,655,148)                        | 0                         | 21,288,210          | 89,010                                        |
| Willard City School District                      | Huron     | School | 13,581,421                    | (9,441,944)                         | 0                         | 70,566,814          | 65,941                                        |
| Wellston City School District                     | Jackson   | School | 50,103,500                    | (12,248,442)                        | 0                         | 52,919,215          | 25,400                                        |
| Buckeye Local School District                     | Jefferson | School | 9,136,635                     | 0                                   | 0                         | 19,718,596          | 0                                             |
| Edison Local School District                      | Jefferson | School | 9,668,487                     | (6,259,654)                         | 0                         | 15,213,012          | 0                                             |
| Indian Creek Local School District                | Jefferson | School | 29,434,631                    | (9,237,958)                         | 0                         | 34,362,970          | 0                                             |
| Steubenville City School District                 | Jefferson | School | 39,570,088                    | 0                                   | 0                         | 74,259,467          | 0                                             |
| Toronto City School District                      | Jefferson | School | 26,649,607                    | (6,088,421)                         | 0                         | 28,727,824          | 0                                             |
| Kirtland Local School District                    | Lake      | School | 16,760,827                    | 0                                   | 0                         | 38,311,995          | 1,106,300                                     |
| Mentor Exempted Village School District           | Lake      | School | 63,285,697                    | (43,659,069)                        | 0                         | 154,534,646         | 0                                             |
| Perry Local School District                       | Lake      | School | 115,257,377                   | (75,845,837)                        | 3,239                     | 92,373,921          | 0                                             |
| Riverside Local School District                   | Lake      | School | 33,925,983                    | (16,319,733)                        | 0                         | 55,577,172          | 0                                             |
| Willoughby-Eastlake City School District          | Lake      | School | 62,690,110                    | (23,476,794)                        | 0                         | 132,016,165         | 0                                             |
| Chesapeake Union Exempted Village School District | Lawrence  | School | 20,677,464                    | 0                                   | 0                         | 27,589,451          | 78,544                                        |
| Dawson-Bryant Local School District               | Lawrence  | School | 27,377,430                    | 0                                   | 0                         | 36,069,210          | 10,706                                        |
| Fairland Local School District                    | Lawrence  | School | 25,715,233                    | 0                                   | 0                         | 35,531,085          | 0                                             |
| Ironton City School District                      | Lawrence  | School | 44,268,544                    | 0                                   | 0                         | 56,178,411          | 1,557,360                                     |
| Rock Hill Local School District                   | Lawrence  | School | 32,398,994                    | 0                                   | 0                         | 45,658,648          | 0                                             |
| South Point Local School District                 | Lawrence  | School | 59,128,736                    | (13,474,960)                        | 0                         | 63,312,594          | 878,381                                       |

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| Assets (Continued)                            |          |        |                               |                                     |                           |                     | Total                                |
|-----------------------------------------------|----------|--------|-------------------------------|-------------------------------------|---------------------------|---------------------|--------------------------------------|
| School                                        | County   | Type   | Depreciable<br>Capital Assets | Less<br>Accumulated<br>Depreciation | Assets<br>Other<br>Assets | * Total<br>Assets * | Deferred<br>Outflows Of<br>Resources |
| Symmes Valley Local School District           | Lawrence | School | 7,425,279                     | 0                                   | 0                         | 12,808,093          | 0                                    |
| Granville Exempted Village School District    | Licking  | School | 31,082,297                    | 0                                   | 0                         | 60,191,120          | 647,559                              |
| Heath City School District                    | Licking  | School | 26,308,223                    | (13,156,994)                        | 0                         | 28,386,841          | 0                                    |
| Johnstown-Monroe Local School District        | Licking  | School | 7,814,671                     | (5,833,003)                         | 0                         | 26,692,595          | 0                                    |
| Lakewood Local School District                | Licking  | School | 29,415,316                    | (15,917,728)                        | 0                         | 41,244,646          | 294,679                              |
| Licking Heights Local School District         | Licking  | School | 79,560,376                    | (22,448,198)                        | 0                         | 97,284,612          | 2,815,127                            |
| Licking Valley Local School District          | Licking  | School | 37,577,775                    | 0                                   | 0                         | 54,058,187          | 0                                    |
| Newark City School District                   | Licking  | School | 168,819,335                   | (24,023,263)                        | 0                         | 207,329,062         | 2,667,185                            |
| North Fork Local School District              | Licking  | School | 42,684,370                    | (11,424,393)                        | 0                         | 43,778,167          | 326,943                              |
| Northridge Local School District              | Licking  | School | 12,070,247                    | 0                                   | 0                         | 29,441,851          | 78,854                               |
| Riverside Local School District               | Logan    | School | 18,627,137                    | (8,380,226)                         | 0                         | 15,658,550          | 93,901                               |
| Amherst Exempted Village School District      | Lorain   | School | 41,172,900                    | (17,249,230)                        | 0                         | 57,636,415          | 676,920                              |
| Avon Lake City School District                | Lorain   | School | 95,973,922                    | (45,913,199)                        | 0                         | 108,990,012         | 0                                    |
| Avon Local School District                    | Lorain   | School | 66,230,565                    | (19,572,910)                        | 734,943                   | 134,840,785         | 0                                    |
| Columbia Local School District                | Lorain   | School | 14,006,262                    | (4,979,197)                         | 0                         | 19,493,933          | 0                                    |
| Elyria City School District                   | Lorain   | School | 95,256,990                    | (33,705,460)                        | 0                         | 127,798,271         | 0                                    |
| Firelands Local School District               | Lorain   | School | 15,498,766                    | (10,978,692)                        | 0                         | 19,586,325          | 0                                    |
| Keystone Local School District                | Lorain   | School | 37,771,063                    | (10,897,460)                        | 0                         | 62,417,221          | 945,457                              |
| Lorain City School District                   | Lorain   | School | 106,283,290                   | 0                                   | 0                         | 254,533,002         | 929,536                              |
| Midview Local School District                 | Lorain   | School | 42,566,125                    | 0                                   | 3,268                     | 70,338,253          | 982,414                              |
| North Ridgeville City School District         | Lorain   | School | 28,765,541                    | (17,955,254)                        | 0                         | 116,605,308         | 0                                    |
| Oberlin City School District                  | Lorain   | School | 17,054,049                    | (14,185,162)                        | 0                         | 14,102,565          | 0                                    |
| Sheffield-Sheffield Lake City School District | Lorain   | School | 9,083,685                     | (5,810,327)                         | 0                         | 56,773,620          | 0                                    |
| Wellington Exempted Village School District   | Lorain   | School | 10,169,306                    | (6,334,055)                         | 0                         | 28,646,506          | 0                                    |
| Anthony Wayne Local School District           | Lucas    | School | 38,846,265                    | (22,817,991)                        | 0                         | 56,341,894          | 437,125                              |
| Oregon City School District                   | Lucas    | School | 72,123,599                    | (18,011,803)                        | 0                         | 91,656,154          | 3,259,194                            |
| Ottawa Hills Local School District            | Lucas    | School | 13,203,883                    | (7,832,278)                         | 0                         | 24,292,822          | 0                                    |
| Springfield Local School District             | Lucas    | School | 48,682,353                    | (30,344,844)                        | 0                         | 49,884,161          | 9,287                                |
| Sylvania City School District                 | Lucas    | School | 145,234,682                   | (46,143,396)                        | 0                         | 182,287,124         | 532,771                              |
| Toledo City School District                   | Lucas    | School | 664,628,344                   | (129,759,528)                       | 252,641                   | 799,321,184         | 5,697,202                            |
| Washington Local School District              | Lucas    | School | 63,481,847                    | (41,042,918)                        | 4,036                     | 112,381,358         | 0                                    |
| Jefferson Local School District               | Madison  | School | 35,885,375                    | (8,050,080)                         | 0                         | 42,209,250          | 895,244                              |
| Jonathan Alder Local School District          | Madison  | School | 71,461,697                    | (21,551,542)                        | 0                         | 63,438,182          | 688,825                              |
| London City School District                   | Madison  | School | 50,809,507                    | 0                                   | 0                         | 70,540,109          | 0                                    |
| Madison-Plains Local School District          | Madison  | School | 15,317,104                    | (8,371,849)                         | 0                         | 19,283,001          | 0                                    |
| Austintown Local School District              | Mahoning | School | 102,610,675                   | (27,421,118)                        | 0                         | 112,808,993         | 2,184,291                            |
| Boardman Local School District                | Mahoning | School | 49,379,487                    | (26,886,272)                        | 0                         | 72,586,508          | 0                                    |
| Campbell City School District                 | Mahoning | School | 45,797,314                    | (15,145,322)                        | 0                         | 36,110,752          | 0                                    |
| Canfield Local School District                | Mahoning | School | 31,031,899                    | (18,532,375)                        | 0                         | 43,269,478          | 0                                    |
| Jackson-Milton Local School District          | Mahoning | School | 22,884,238                    | (6,668,952)                         | 0                         | 26,549,356          | 0                                    |
| Lowellville Local School District             | Mahoning | School | 18,342,485                    | (8,198,961)                         | 0                         | 16,557,887          | 35,897                               |
| Poland Local School District                  | Mahoning | School | 24,319,263                    | (11,906,571)                        | 0                         | 32,519,926          | 104,240                              |
| Sebring Local School District                 | Mahoning | School | 18,893,098                    | (10,185,048)                        | 0                         | 12,207,229          | 50,954                               |
| South Range Local School District             | Mahoning | School | 42,442,734                    | (7,781,206)                         | 0                         | 43,718,867          | 0                                    |
| Springfield Local School District             | Mahoning | School | 16,062,884                    | (8,874,654)                         | 0                         | 26,637,893          | 0                                    |

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| Assets (Continued)                         |            |        |                               |                                     |                           |                     | Total<br>Deferred<br>Outflows Of<br>Resources |
|--------------------------------------------|------------|--------|-------------------------------|-------------------------------------|---------------------------|---------------------|-----------------------------------------------|
| School                                     | County     | Type   | Depreciable<br>Capital Assets | Less<br>Accumulated<br>Depreciation | Assets<br>Other<br>Assets | * Total<br>Assets * |                                               |
| Struthers City School District             | Mahoning   | School | 18,782,672                    | 0                                   | 0                         | 35,162,346          | 51,946                                        |
| West Branch Local School District          | Mahoning   | School | 54,896,114                    | (21,443,264)                        | 0                         | 46,453,498          | 214,363                                       |
| Western Reserve Local School District      | Mahoning   | School | 33,912,839                    | (7,178,695)                         | 0                         | 33,053,528          | 0                                             |
| Youngstown City School District            | Mahoning   | School | 214,837,089                   | (68,939,590)                        | 0                         | 206,491,733         | 458,086                                       |
| Elgin Local School District                | Marion     | School | 34,506,888                    | 0                                   | 0                         | 51,963,736          | 0                                             |
| Marion City School District                | Marion     | School | 96,065,447                    | (22,547,967)                        | 73,127                    | 105,656,986         | 412,023                                       |
| Pleasant Local School District             | Marion     | School | 11,803,593                    | (5,897,210)                         | 0                         | 13,900,376          | 0                                             |
| Ridgedale Local School District            | Marion     | School | 1,637,064                     | 0                                   | 0                         | 8,765,092           | 0                                             |
| River Valley Local School District         | Marion     | School | 40,174,674                    | (9,087,286)                         | 0                         | 42,976,377          | 373,220                                       |
| Black River Local School District          | Medina     | School | 17,079,807                    | (8,876,173)                         | 108,129                   | 17,295,112          | 0                                             |
| Brunswick City School District             | Medina     | School | 38,336,264                    | 0                                   | 0                         | 87,573,647          | 520,351                                       |
| Buckeye Local School District              | Medina     | School | 41,371,554                    | (15,553,314)                        | 0                         | 48,515,322          | 513,426                                       |
| Cloverleaf Local School District           | Medina     | School | 45,926,468                    | (11,783,057)                        | 522,835                   | 57,063,389          | 0                                             |
| Highland Local School District             | Medina     | School | 61,130,098                    | (25,896,145)                        | 0                         | 86,809,867          | 0                                             |
| Medina City School District                | Medina     | School | 96,127,449                    | 0                                   | 0                         | 199,707,006         | 2,267,482                                     |
| Wadsworth City School District             | Medina     | School | 174,744,996                   | (25,018,488)                        | 931,323                   | 200,112,486         | 379,968                                       |
| Eastern Local School District              | Meigs      | School | 14,492,895                    | (7,430,796)                         | 92,882                    | 11,665,524          | 33,216                                        |
| Meigs Local School District                | Meigs      | School | 42,554,202                    | (18,630,045)                        | 0                         | 36,424,937          | 205,368                                       |
| Southern Local School District             | Meigs      | School | 26,337,660                    | (6,292,621)                         | 0                         | 25,440,960          | 0                                             |
| Bethel Local School District               | Miami      | School | 9,685,228                     | (5,341,224)                         | 0                         | 13,142,470          | 0                                             |
| Covington Exempted Village School District | Miami      | School | 5,727,839                     | (4,704,358)                         | 0                         | 26,701,051          | 0                                             |
| Miami East Local School District           | Miami      | School | 34,732,796                    | (7,038,034)                         | 0                         | 39,834,280          | 249,456                                       |
| Piqua City School District                 | Miami      | School | 41,019,615                    | (17,324,409)                        | 0                         | 119,636,023         | 212,207                                       |
| Tipp City Exempted Village School District | Miami      | School | 35,723,364                    | (16,053,032)                        | 0                         | 40,696,926          | 377,360                                       |
| Troy City School District                  | Miami      | School | 53,345,216                    | (28,051,572)                        | 0                         | 61,670,658          | 1,412,147                                     |
| Switzerland of Ohio Local School District  | Monroe     | School | 87,170,827                    | 0                                   | 0                         | 114,208,475         | 0                                             |
| Brookville Local School District           | Montgomery | School | 44,336,700                    | (15,476,495)                        | 0                         | 46,846,851          | 514,688                                       |
| Centerville City School District           | Montgomery | School | 136,264,027                   | (63,040,046)                        | 0                         | 177,141,613         | 6,009,445                                     |
| Dayton City School District                | Montgomery | School | 466,874,389                   | 0                                   | 0                         | 702,499,639         | 19,255,982                                    |
| Huber Heights City School District         | Montgomery | School | 167,474,199                   | (10,372,158)                        | 0                         | 226,278,996         | 0                                             |
| Jefferson Township Local School District   | Montgomery | School | 4,456,536                     | (3,388,490)                         | 0                         | 9,621,135           | 0                                             |
| Kettering City School District             | Montgomery | School | 146,675,793                   | (37,932,653)                        | 0                         | 198,346,067         | 1,805,285                                     |
| Mad River Local School District            | Montgomery | School | 92,662,870                    | (21,091,839)                        | 0                         | 104,821,706         | 460,754                                       |
| Miamisburg City School District            | Montgomery | School | 115,993,128                   | (25,115,903)                        | 0                         | 149,587,694         | 0                                             |
| New Lebanon Local School District          | Montgomery | School | 34,138,580                    | (9,475,785)                         | 0                         | 36,911,096          | 0                                             |
| Northmont City School District             | Montgomery | School | 28,214,364                    | (22,430,211)                        | 21,582                    | 148,582,299         | 0                                             |
| Northridge Local School District           | Montgomery | School | 9,295,507                     | 0                                   | 0                         | 31,409,747          | 349,504                                       |
| Oakwood City School District               | Montgomery | School | 31,576,687                    | (11,648,771)                        | 0                         | 42,157,128          | 884,542                                       |
| Trotwood-Madison City School District      | Montgomery | School | 109,219,979                   | (29,535,197)                        | 0                         | 124,050,898         | 0                                             |
| Valley View Local School District          | Montgomery | School | 13,055,298                    | (8,118,163)                         | 0                         | 14,840,816          | 0                                             |
| Vandalia-Butler City School District       | Montgomery | School | 72,569,155                    | (21,729,243)                        | 0                         | 91,177,142          | 0                                             |
| West Carrollton City School District       | Montgomery | School | 47,771,980                    | (32,728,938)                        | 0                         | 47,785,738          | 0                                             |
| Morgan Local School District               | Morgan     | School | 36,831,973                    | 0                                   | 0                         | 60,345,991          | 152,345                                       |
| Cardington-Lincoln Local School District   | Morrow     | School | 40,378,113                    | (17,905,814)                        | 0                         | 27,352,391          | 0                                             |
| Highland Local School District             | Morrow     | School | 56,846,460                    | 0                                   | 0                         | 73,425,243          | 0                                             |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
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| Assets (Continued)                           |           |        |                               |                                     |                           |                     | Total<br>Deferred<br>Outflows Of<br>Resources |
|----------------------------------------------|-----------|--------|-------------------------------|-------------------------------------|---------------------------|---------------------|-----------------------------------------------|
| School                                       | County    | Type   | Depreciable<br>Capital Assets | Less<br>Accumulated<br>Depreciation | Assets<br>Other<br>Assets | * Total<br>Assets * |                                               |
| Mt. Gilead Exempted Village School District  | Morrow    | School | 38,177,937                    | (8,239,612)                         | 83,462                    | 42,279,926          | 243,651                                       |
| Northmor Local School District               | Morrow    | School | 34,076,718                    | (3,370,479)                         | 0                         | 37,784,180          | 0                                             |
| East Muskingum Local School Dist             | Muskingum | School | 45,493,383                    | (22,376,056)                        | 0                         | 40,684,818          | 0                                             |
| Franklin Local School District               | Muskingum | School | 32,691,924                    | 0                                   | 86,954                    | 57,954,308          | 302,103                                       |
| Maysville Local School District              | Muskingum | School | 49,516,402                    | (18,913,773)                        | 0                         | 40,116,198          | 65,874                                        |
| Tri-Valley Local School District             | Muskingum | School | 53,536,028                    | 0                                   | 0                         | 76,060,965          | 502,896                                       |
| West Muskingum Local School District         | Muskingum | School | 32,713,887                    | (13,304,626)                        | 0                         | 54,476,630          | 783,885                                       |
| Zanesville City School District              | Muskingum | School | 77,670,204                    | 0                                   | 123,517                   | 105,789,558         | 0                                             |
| Caldwell Exempted Village School District    | Noble     | School | 10,607,602                    | (7,242,472)                         | 0                         | 12,158,481          | 0                                             |
| Noble Local School District                  | Noble     | School | 11,963,695                    | (7,199,669)                         | 0                         | 16,584,361          | 0                                             |
| Crooksville Exempted Village School District | Perry     | School | 20,797,372                    | (12,626,621)                        | 0                         | 12,665,719          | 0                                             |
| Circleville City School District             | Pickaway  | School | 48,649,199                    | (4,074,745)                         | 2,414,656                 | 102,552,852         | 0                                             |
| Logan Elm Local School District              | Pickaway  | School | 11,453,399                    | (8,295,690)                         | 0                         | 21,856,552          | 0                                             |
| Teays Valley Local School District           | Pickaway  | School | 88,887,318                    | 0                                   | 0                         | 120,720,010         | 867,786                                       |
| Westfall Local School District               | Pickaway  | School | 23,031,581                    | (12,112,728)                        | 0                         | 32,115,039          | 0                                             |
| Scioto Valley Local School District          | Pike      | School | 18,833,128                    | 0                                   | 0                         | 32,439,505          | 0                                             |
| Waverly City School District                 | Pike      | School | 33,939,919                    | 0                                   | 0                         | 54,762,362          | 157,753                                       |
| Western Local School District                | Pike      | School | 14,237,259                    | 0                                   | 0                         | 19,764,687          | 0                                             |
| Aurora City School District                  | Portage   | School | 56,834,791                    | (25,337,763)                        | 0                         | 68,145,627          | 1,562,344                                     |
| Crestwood Local School District              | Portage   | School | 34,543,166                    | (11,415,774)                        | 0                         | 39,384,135          | 101,631                                       |
| Field Local School District                  | Portage   | School | 34,820,458                    | (8,785,477)                         | 0                         | 41,719,907          | 1,248,093                                     |
| James A. Garfield Local School District      | Portage   | School | 12,811,328                    | (6,301,232)                         | 0                         | 20,210,969          | 90,112                                        |
| Kent City School District                    | Portage   | School | 46,103,130                    | (22,853,582)                        | 0                         | 73,719,423          | 0                                             |
| Ravenna City School District                 | Portage   | School | 54,918,075                    | (13,809,298)                        | 0                         | 55,647,661          | 1,364,087                                     |
| Rootstown Local School District              | Portage   | School | 2,132,918                     | 0                                   | 0                         | 12,240,708          | 0                                             |
| Southeast Local School District              | Portage   | School | 46,248,491                    | (22,021,596)                        | 0                         | 48,267,148          | 0                                             |
| Streetsboro City School District             | Portage   | School | 31,024,887                    | (14,066,306)                        | 0                         | 105,601,718         | 328,874                                       |
| Waterloo Local School District               | Portage   | School | 24,472,300                    | (10,262,205)                        | 0                         | 23,377,064          | 352,947                                       |
| Windham Exempted Village School District     | Portage   | School | 24,571,738                    | (9,655,842)                         | 0                         | 21,108,743          | 0                                             |
| Tri-County North Local School District       | Preble    | School | 19,488,823                    | (10,934,350)                        | 0                         | 15,193,367          | 0                                             |
| Clear Fork Valley Local School District      | Richland  | School | 19,000,312                    | (11,425,221)                        | 0                         | 22,934,607          | 204,437                                       |
| Crestview Local School District              | Richland  | School | 33,134,622                    | (11,740,395)                        | 0                         | 31,816,956          | 44,635                                        |
| Lucas Local School District                  | Richland  | School | 6,275,564                     | (4,915,664)                         | 0                         | 9,657,000           | 0                                             |
| Madison Local School District                | Richland  | School | 52,048,748                    | (14,375,784)                        | 448,076                   | 62,462,327          | 0                                             |
| Mansfield City School District               | Richland  | School | 84,657,897                    | (37,675,609)                        | 0                         | 83,684,836          | 601,194                                       |
| Ontario Local School District                | Richland  | School | 36,511,440                    | (13,942,889)                        | 0                         | 40,476,393          | 285,360                                       |
| Plymouth Local School District               | Richland  | School | 16,957,067                    | 0                                   | 0                         | 24,550,283          | 49,146                                        |
| Shelby City School District                  | Richland  | School | 35,590,785                    | (12,250,967)                        | 29,936                    | 42,010,884          | 0                                             |
| Adena Local School District                  | Ross      | School | 16,428,614                    | 0                                   | 1,842,706                 | 32,287,076          | 0                                             |
| Chillicothe City School District             | Ross      | School | 33,565,289                    | 0                                   | 0                         | 57,654,975          | 0                                             |
| Huntington Local School District             | Ross      | School | 27,033,702                    | (16,856,450)                        | 0                         | 17,443,983          | 0                                             |
| Paint Valley Local School District           | Ross      | School | 15,327,414                    | 0                                   | 0                         | 21,082,127          | 0                                             |
| Southeastern Local School District           | Ross      | School | 18,455,306                    | 0                                   | 0                         | 31,270,574          | 0                                             |
| Union-Scioto Local School District           | Ross      | School | 42,365,896                    | (19,590,946)                        | 0                         | 42,645,618          | 84,916                                        |
| Zane Trace Local School District             | Ross      | School | 13,136,919                    | 0                                   | 0                         | 23,164,453          | 0                                             |

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|------------------------------------------------------|----------|--------|-------------------------------|-------------------------------------|---------------------------|---------------------|-----------------------------------------------|
| School                                               | County   | Type   | Depreciable<br>Capital Assets | Less<br>Accumulated<br>Depreciation | Assets<br>Other<br>Assets | * Total<br>Assets * |                                               |
| Clyde-Green Springs Exempted Village School District | Sandusky | School | 85,125,261                    | (45,232,798)                        | 122,526                   | 58,332,789          | 0                                             |
| Fremont City School District                         | Sandusky | School | 41,737,930                    | (10,786,001)                        | 15,759                    | 70,270,296          | 0                                             |
| Gibsonburg Exempted Village School District          | Sandusky | School | 29,542,142                    | (10,690,207)                        | 0                         | 24,270,259          | 129,361                                       |
| Woodmore Local School District                       | Sandusky | School | 13,310,917                    | (7,865,644)                         | 0                         | 35,409,381          | 0                                             |
| Bloom Vernon Local School District                   | Scioto   | School | 26,882,734                    | (11,974,341)                        | 0                         | 20,320,860          | 3,570                                         |
| Clay Local School District                           | Scioto   | School | 27,011,855                    | (5,012,831)                         | 0                         | 24,936,212          | 0                                             |
| Green Local School District                          | Scioto   | School | 1,837,151                     | 0                                   | 0                         | 5,501,718           | 0                                             |
| Minford Local School District                        | Scioto   | School | 23,681,588                    | 0                                   | 0                         | 29,235,637          | 19,268                                        |
| New Boston Local School District                     | Scioto   | School | 20,767,383                    | (1,891,742)                         | 0                         | 23,403,426          | 0                                             |
| Northwest Local School District                      | Scioto   | School | 21,961,365                    | 0                                   | 0                         | 26,319,531          | 0                                             |
| Portsmouth City School District                      | Scioto   | School | 46,661,297                    | 0                                   | 0                         | 67,283,761          | 374,678                                       |
| Washington-Nile Local School District                | Scioto   | School | 44,392,533                    | (13,721,502)                        | 0                         | 40,272,257          | 0                                             |
| Wheelersburg Local School District                   | Scioto   | School | 44,711,046                    | (10,782,007)                        | 0                         | 42,759,798          | 711,728                                       |
| Bettsville Local School District                     | Seneca   | School | 0                             | 0                                   | 0                         | 200,194             | 0                                             |
| Seneca-East Local School District                    | Seneca   | School | 34,119,307                    | (5,619,641)                         | 0                         | 34,999,304          | 830,070                                       |
| Tiffin City School District                          | Seneca   | School | 29,475,485                    | (14,855,448)                        | 0                         | 40,942,899          | 267,572                                       |
| Anna Local School District                           | Shelby   | School | 15,961,792                    | (4,624,259)                         | 0                         | 21,889,363          | 62,417                                        |
| Botkins Local School District                        | Shelby   | School | 6,321,203                     | (1,876,048)                         | 290,608                   | 36,787,110          | 0                                             |
| Fort Loramie Local School District                   | Shelby   | School | 27,801,207                    | (7,010,963)                         | 0                         | 29,775,629          | 112,412                                       |
| Hardin-Houston Local School District                 | Shelby   | School | 25,745,068                    | (1,815,390)                         | 0                         | 31,426,366          | 0                                             |
| Russia Local School District                         | Shelby   | School | 13,700,202                    | (2,224,236)                         | 1,500                     | 16,249,276          | 93,065                                        |
| Alliance City School District                        | Stark    | School | 63,436,569                    | (23,456,084)                        | 0                         | 63,240,881          | 318,542                                       |
| Canton City School District                          | Stark    | School | 246,275,202                   | (88,367,928)                        | 0                         | 247,632,100         | 1,826,711                                     |
| Canton Local School District                         | Stark    | School | 15,984,410                    | (13,194,396)                        | 0                         | 57,317,772          | 0                                             |
| Fairless Local School District                       | Stark    | School | 33,977,785                    | (8,410,696)                         | 0                         | 35,437,656          | 1,256,948                                     |
| Jackson Local School District                        | Stark    | School | 79,014,345                    | 0                                   | 0                         | 159,627,384         | 1,847,053                                     |
| Lake Local School District                           | Stark    | School | 49,857,542                    | (17,790,487)                        | 0                         | 58,005,104          | 0                                             |
| Louisville City School District                      | Stark    | School | 70,662,434                    | 0                                   | 0                         | 89,876,153          | 839,699                                       |
| Marlington Local School District                     | Stark    | School | 5,031,438                     | 0                                   | 0                         | 27,847,662          | 0                                             |
| Massillon City School District                       | Stark    | School | 32,905,022                    | 0                                   | 0                         | 76,940,057          | 645,173                                       |
| Minerva Local School District                        | Stark    | School | 48,825,568                    | (12,738,862)                        | 0                         | 46,880,740          | 362,082                                       |
| North Canton City School District                    | Stark    | School | 19,795,238                    | 0                                   | 0                         | 63,276,668          | 232,355                                       |
| Perry Local School District                          | Stark    | School | 30,548,314                    | 0                                   | 0                         | 75,043,715          | 0                                             |
| Plain Local School District                          | Stark    | School | 92,787,386                    | (35,790,340)                        | 0                         | 112,943,438         | 1,358,948                                     |
| Sandy Valley Local School District                   | Stark    | School | 42,711,602                    | (6,437,104)                         | 0                         | 47,171,172          | 1,112,825                                     |
| Tuslaw Local School District                         | Stark    | School | 25,104,817                    | 0                                   | 0                         | 37,426,537          | 429,350                                       |
| Akron City School District                           | Summit   | School | 340,665,599                   | (91,594,476)                        | 0                         | 566,286,892         | 57,000,000                                    |
| Barberton City School District                       | Summit   | School | 126,682,885                   | (29,479,790)                        | 0                         | 149,501,840         | 515,208                                       |
| Copley-Fairlawn City School District                 | Summit   | School | 46,253,987                    | (27,256,031)                        | 0                         | 71,658,898          | 0                                             |
| Coventry Local School District                       | Summit   | School | 13,099,789                    | (9,121,270)                         | 0                         | 58,328,069          | 0                                             |
| Cuyahoga Falls City School District                  | Summit   | School | 6,712,261                     | 0                                   | 438,455                   | 44,841,919          | 53,895                                        |
| Green Local School District                          | Summit   | School | 65,835,961                    | (30,237,155)                        | 0                         | 71,311,587          | 59,422                                        |
| Hudson City School District                          | Summit   | School | 96,963,565                    | (42,221,974)                        | 0                         | 129,333,098         | 1,615,787                                     |
| Mogadore Local School District                       | Summit   | School | 18,935,114                    | (6,389,850)                         | 0                         | 18,652,584          | 303,264                                       |
| Nordonia Hills City School District                  | Summit   | School | 35,213,880                    | 0                                   | 0                         | 88,863,321          | 0                                             |



**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
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| Assets (Continued)                             |            |        |                               |                                     |                           |                     | Total<br>Deferred<br>Outflows Of<br>Resources |
|------------------------------------------------|------------|--------|-------------------------------|-------------------------------------|---------------------------|---------------------|-----------------------------------------------|
| School                                         | County     | Type   | Depreciable<br>Capital Assets | Less<br>Accumulated<br>Depreciation | Assets<br>Other<br>Assets | * Total<br>Assets * |                                               |
| Norton City School District                    | Summit     | School | 13,417,009                    | (9,810,466)                         | 0                         | 45,731,814          | 0                                             |
| Revere Local School District                   | Summit     | School | 36,889,777                    | (23,596,568)                        | 0                         | 69,038,156          | 0                                             |
| Springfield Local School District              | Summit     | School | 1,386,989                     | 0                                   | 0                         | 72,608,277          | 0                                             |
| Stow-Munroe Falls City School District         | Summit     | School | 43,990,938                    | (28,338,505)                        | 0                         | 78,958,245          | 0                                             |
| Tallmadge City School District                 | Summit     | School | 33,369,440                    | 0                                   | 0                         | 61,843,067          | 0                                             |
| Twinsburg City School District                 | Summit     | School | 76,110,248                    | (42,283,388)                        | 0                         | 104,692,062         | 105,472                                       |
| Woodridge Local School District                | Summit     | School | 28,635,528                    | (14,881,893)                        | 0                         | 42,795,720          | 0                                             |
| Bloomfield-Mespo Local School District         | Trumbull   | School | 3,254,255                     | (2,177,129)                         | 0                         | 3,708,062           | 0                                             |
| Bristol Local School District                  | Trumbull   | School | 13,316,865                    | (4,609,741)                         | 0                         | 15,027,201          | 19,393                                        |
| Brookfield Local School District               | Trumbull   | School | 36,079,412                    | (4,494,419)                         | 0                         | 39,188,930          | 0                                             |
| Champion Local School District                 | Trumbull   | School | 10,662,905                    | (9,081,312)                         | 0                         | 10,717,846          | 0                                             |
| Girard City School District                    | Trumbull   | School | 41,610,707                    | (10,589,683)                        | 0                         | 48,417,785          | 91,578                                        |
| Howland Local School District                  | Trumbull   | School | 16,696,279                    | (14,226,544)                        | 0                         | 27,865,509          | 0                                             |
| Hubbard Exempted Village School District       | Trumbull   | School | 61,992,122                    | (8,929,547)                         | 0                         | 67,135,813          | 1,244,294                                     |
| Joseph Badger Local School District            | Trumbull   | School | 31,323,379                    | (9,240,471)                         | 0                         | 30,105,548          | 473,007                                       |
| Labrae Local School District                   | Trumbull   | School | 30,427,465                    | (10,221,643)                        | 0                         | 30,564,921          | 289,443                                       |
| Lakeview Local School District                 | Trumbull   | School | 14,069,359                    | (9,289,226)                         | 0                         | 18,255,859          | 0                                             |
| Liberty Local School District                  | Trumbull   | School | 21,759,735                    | (13,131,259)                        | 0                         | 23,239,346          | 37,030                                        |
| Lordstown Local School District                | Trumbull   | School | 19,637,483                    | (15,841,605)                        | 0                         | 8,763,774           | 0                                             |
| Maplewood Local School District                | Trumbull   | School | 26,125,504                    | (8,251,274)                         | 0                         | 25,173,327          | 57,391                                        |
| Mathews Local School District                  | Trumbull   | School | 5,251,439                     | (2,985,929)                         | 0                         | 10,920,154          | 0                                             |
| McDonald Local School District                 | Trumbull   | School | 21,293,316                    | (9,359,859)                         | 0                         | 17,727,940          | 47,077                                        |
| Newton Falls Exempted Village School District  | Trumbull   | School | 31,721,524                    | (16,292,961)                        | 0                         | 20,924,630          | 37,831                                        |
| Niles City School District                     | Trumbull   | School | 62,370,751                    | 0                                   | 0                         | 77,861,459          | 70,738                                        |
| Southington Local School District              | Trumbull   | School | 22,845,263                    | (2,789,399)                         | 0                         | 26,325,037          | 0                                             |
| Warren City School District                    | Trumbull   | School | 142,212,625                   | (17,927,308)                        | 0                         | 182,973,282         | 2,314,818                                     |
| Weathersfield Local School District            | Trumbull   | School | 3,697,534                     | 0                                   | 0                         | 37,765,244          | 80,885                                        |
| Claymont City School District                  | Tuscarawas | School | 18,084,468                    | 0                                   | 0                         | 27,372,715          | 200,096                                       |
| Dover City School District                     | Tuscarawas | School | 8,162,106                     | 0                                   | 0                         | 34,175,256          | 0                                             |
| Garaway Local School District                  | Tuscarawas | School | 9,045,162                     | (4,503,197)                         | 0                         | 16,091,701          | 1,776                                         |
| Indian Valley Local School District            | Tuscarawas | School | 57,253,451                    | (18,521,166)                        | 0                         | 51,091,884          | 89,275                                        |
| New Philadelphia City School District          | Tuscarawas | School | 26,298,936                    | (14,978,168)                        | 0                         | 32,146,578          | 0                                             |
| Newcomerstown Exempted Village School District | Tuscarawas | School | 25,650,558                    | (12,465,957)                        | 0                         | 18,038,408          | 37,476                                        |
| Tuscarawas Valley Local School District        | Tuscarawas | School | 6,417,092                     | 0                                   | 0                         | 17,295,999          | 0                                             |
| Fairbanks Local School District                | Union      | School | 23,818,013                    | (7,553,723)                         | 0                         | 29,300,274          | 13,301                                        |
| Marysville Exempted Village School District    | Union      | School | 141,722,371                   | (49,577,929)                        | 0                         | 152,696,653         | 3,574,581                                     |
| North Union Local School District              | Union      | School | 34,322,613                    | 0                                   | 0                         | 52,971,250          | 208,294                                       |
| Lincolnview Local School District              | Van Wert   | School | 28,457,485                    | (6,332,934)                         | 0                         | 40,174,050          | 267,984                                       |
| Vinton Local School District                   | Vinton     | School | 51,680,190                    | 0                                   | 0                         | 80,351,422          | 259,513                                       |
| Carlisle Local School District                 | Warren     | School | 1,908,512                     | 0                                   | 0                         | 9,320,251           | 0                                             |
| Franklin City School District                  | Warren     | School | 23,673,059                    | (8,563,803)                         | 0                         | 35,549,275          | 92,526                                        |
| Kings Local School District                    | Warren     | School | 74,526,649                    | (28,151,504)                        | 0                         | 95,146,683          | 4,300,155                                     |
| Little Miami Local School District             | Warren     | School | 86,882,494                    | (20,380,491)                        | 0                         | 123,169,322         | 1,399,763                                     |
| Mason City School District                     | Warren     | School | 214,963,924                   | (49,499,808)                        | 0                         | 308,351,010         | 3,121,644                                     |
| Springboro Community City School District      | Warren     | School | 76,450,118                    | 0                                   | 0                         | 124,623,321         | 0                                             |

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| Assets (Continued)                          |            |        |                               |                                     |                           |                     | Total<br>Deferred<br>Outflows Of<br>Resources |
|---------------------------------------------|------------|--------|-------------------------------|-------------------------------------|---------------------------|---------------------|-----------------------------------------------|
| School                                      | County     | Type   | Depreciable<br>Capital Assets | Less<br>Accumulated<br>Depreciation | Assets<br>Other<br>Assets | * Total<br>Assets * |                                               |
| Belpre City School District                 | Washington | School | 10,330,193                    | (5,268,706)                         | 0                         | 12,210,528          | 0                                             |
| Frontier Local School District              | Washington | School | 28,696,691                    | (12,355,261)                        | 0                         | 20,445,620          | 13,883                                        |
| Warren Local School District                | Washington | School | 16,359,238                    | (10,225,365)                        | 0                         | 25,148,508          | 0                                             |
| Wolf Creek Local School District            | Washington | School | 12,723,663                    | (5,314,022)                         | 0                         | 23,950,742          | 222,892                                       |
| Chippewa Local School District              | Wayne      | School | 9,514,048                     | (8,056,593)                         | 0                         | 17,874,556          | 0                                             |
| Dalton Local School District                | Wayne      | School | 8,797,770                     | (4,980,327)                         | 0                         | 34,291,089          | 0                                             |
| Wooster City School District                | Wayne      | School | 62,163,907                    | (32,442,547)                        | 0                         | 98,728,166          | 35,456                                        |
| Bowling Green City School District          | Wood       | School | 50,918,669                    | (18,216,833)                        | 0                         | 62,285,556          | 0                                             |
| Eastwood Local School District              | Wood       | School | 12,256,038                    | (7,780,175)                         | 0                         | 22,606,933          | 0                                             |
| North Baltimore Local School District       | Wood       | School | 22,972,056                    | 0                                   | 0                         | 34,826,913          | 0                                             |
| Otsego Local School District                | Wood       | School | 41,646,566                    | 0                                   | 0                         | 54,070,497          | 1,140,007                                     |
| Perrysburg Exempted Village School District | Wood       | School | 85,829,334                    | (44,594,833)                        | 0                         | 93,928,507          | 101,394                                       |
| Rossford Exempted Village School District   | Wood       | School | 19,263,719                    | (11,042,943)                        | 0                         | 32,054,013          | 0                                             |

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|                                                           |            |         | Liabilities      |                            |                   |                           |                              |                          |                       |                          |
|-----------------------------------------------------------|------------|---------|------------------|----------------------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
| School                                                    | County     | Type    | Accounts Payable | Accrued Wages And Benefits | Contracts Payable | Intergovernmental Payable | Matured Compensated Absences | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable |
| Apollo Joint Vocational School District                   | Allen      | CC/JVSD | 11,943           | 755,979                    | 671,713           | 146,522                   | 15,326                       | 0                        | 0                     | 123,904                  |
| Ashland Co-West Holmes Joint Vocational School District   | Ashland    | CC/JVSD | 3,126            | 518,600                    | 0                 | 22,709                    | 0                            | 0                        | 0                     | 3,590                    |
| Ashtabula County Career and Technical Center              | Ashtabula  | CC/JVSD | 134,294          | 922,597                    | 0                 | 104,642                   | 0                            | 0                        | 0                     | 0                        |
| Tri-County Career Center                                  | Athens     | CC/JVSD | 6,960            | 648,181                    | 11,990            | 92,351                    | 26,508                       | 0                        | 0                     | 0                        |
| Belmont-Harrison Vocational School District               | Belmont    | CC/JVSD | 3,513            | 524,203                    | 0                 | 83,935                    | 0                            | 0                        | 0                     | 567                      |
| Southern Hills Joint Vocational School District           | Brown      | CC/JVSD | 1,175            | 385,762                    | 32,498            | 66,244                    | 0                            | 0                        | 0                     | 28,342                   |
| Butler Technology and Career Development Schools          | Butler     | CC/JVSD | 1,634,831        | 3,388,258                  | 0                 | 0                         | 0                            | 0                        | 0                     | 37,309                   |
| Springfield-Clark Career Technology Center                | Clark      | CC/JVSD | 124,634          | 947,646                    | 162,400           | 0                         | 0                            | 0                        | 0                     | 9,133                    |
| U.S. Grant Joint Vocational School District               | Clermont   | CC/JVSD | 10,158           | 591,258                    | 576,790           | 0                         | 0                            | 2,819                    | 25,000                | 0                        |
| Columbiana County Career and Technology Center            | Columbiana | CC/JVSD | 10,974           | 354,559                    | 0                 | 19,173                    | 0                            | 0                        | 0                     | 0                        |
| Coshocton County Career Center                            | Coshocton  | CC/JVSD | 15,354           | 302,498                    | 0                 | 54,868                    | 7,858                        | 2,553                    | 0                     | 0                        |
| Cuyahoga Valley Career Center                             | Cuyahoga   | CC/JVSD | 132,748          | 1,097,555                  | 0                 | 45,076                    | 0                            | 0                        | 0                     | 0                        |
| Polaris Career Center                                     | Cuyahoga   | CC/JVSD | 96,359           | 978,908                    | 0                 | 161,457                   | 82,787                       | 250                      | 0                     | 0                        |
| Delaware Area Career Center                               | Delaware   | CC/JVSD | 161,756          | 725,189                    | 0                 | 90,255                    | 0                            | 0                        | 0                     | 0                        |
| Ehove Career Center                                       | Erie       | CC/JVSD | 68,939           | 865,447                    | 200,483           | 61,541                    | 0                            | 0                        | 0                     | 64,000                   |
| Eastland-Fairfield Career and Technical School            | Franklin   | CC/JVSD | 115,959          | 1,571,053                  | 19,179            | 347,296                   | 22,846                       | 0                        | 0                     | 6,884                    |
| Gallia-Jackson-Vinton Joint Vocational School District    | Gallia     | CC/JVSD | 71,071           | 539,932                    | 0                 | 102,293                   | 19,380                       | 0                        | 0                     | 14,237                   |
| Greene County Vocational School District                  | Greene     | CC/JVSD | 111,355          | 1,262,987                  | 0                 | 263,222                   | 25,139                       | 0                        | 0                     | 0                        |
| Great Oaks Institute of Technology and Career Development | Hamilton   | CC/JVSD | 376,139          | 2,852,601                  | 75,716            | 0                         | 0                            | 0                        | 0                     | 33,489                   |
| Four County Career Center                                 | Henry      | CC/JVSD | 7,954            | 1,721,541                  | 173,301           | 9,814                     | 232,596                      | 0                        | 0                     | 0                        |
| Jefferson County Joint Vocational School District         | Jefferson  | CC/JVSD | 29,903           | 335,890                    | 0                 | 55,662                    | 6,870                        | 0                        | 0                     | 5,089                    |
| Knox County Career Center                                 | Knox       | CC/JVSD | 294,557          | 676,061                    | 878,077           | 137,116                   | 35,915                       | 0                        | 0                     | 11,732                   |
| Auburn Vocational School District                         | Lake       | CC/JVSD | 99,571           | 457,497                    | 41,462            | 117,054                   | 32,775                       | 0                        | 0                     | 12,125                   |
| Lawrence County Joint Vocational School District          | Lawrence   | CC/JVSD | 143,048          | 516,063                    | 0                 | 119,000                   | 22,782                       | 0                        | 0                     | 32,437                   |
| Career & Technology Education Center                      | Licking    | CC/JVSD | 155,645          | 569,606                    | 293               | 212,691                   | 14,261                       | 0                        | 0                     | 66,764                   |
| Ohio Hi-Point Joint Vocational School District            | Logan      | CC/JVSD | 40,021           | 604,516                    | 0                 | 0                         | 0                            | 0                        | 0                     | 0                        |
| Lorain County Joint Vocational School District            | Lorain     | CC/JVSD | 54,849           | 1,897,132                  | 0                 | 106,565                   | 0                            | 0                        | 0                     | 60,510                   |
| Tolles Career & Technical Center                          | Madison    | CC/JVSD | 69,612           | 978,743                    | 0                 | 92,800                    | 0                            | 0                        | 0                     | 8,003                    |
| Mahoning County Career and Technical Center               | Mahoning   | CC/JVSD | 36,406           | 748,596                    | 0                 | 113,499                   | 0                            | 0                        | 0                     | 51,774                   |
| Tri-Rivers Joint Vocational School District               | Marion     | CC/JVSD | 84,575           | 620,927                    | 19,800            | 116,406                   | 46,410                       | 0                        | 0                     | 5,949                    |
| Medina County Joint Vocational School District            | Medina     | CC/JVSD | 88,345           | 1,102,815                  | 0                 | 203,784                   | 0                            | 0                        | 0                     | 0                        |
| Upper Valley Career Center                                | Miami      | CC/JVSD | 144,294          | 1,194,663                  | 53,569            | 54,550                    | 0                            | 0                        | 0                     | 9,477                    |
| Miami Valley Career Technology Center                     | Montgomery | CC/JVSD | 754,092          | 2,363,215                  | 323,147           | 0                         | 0                            | 0                        | 0                     | 26,388                   |
| Mid-East Career and Technology Center                     | Muskingum  | CC/JVSD | 32,931           | 1,171,120                  | 1,555,139         | 273,748                   | 39,080                       | 0                        | 0                     | 40,646                   |
| Pike County Career and Technology Center                  | Pike       | CC/JVSD | 37,583           | 315,380                    | 0                 | 75,679                    | 16,354                       | 0                        | 5,000                 | 12,058                   |
| Maplewood Career Center                                   | Portage    | CC/JVSD | 40,022           | 694,833                    | 0                 | 143,086                   | 0                            | 0                        | 0                     | 0                        |
| Pioneer Career & Technology Center                        | Richland   | CC/JVSD | 210,037          | 1,102,267                  | 0                 | 145,265                   | 0                            | 0                        | 0                     | 42,514                   |
| Pickaway-Ross Career & Technology Center                  | Ross       | CC/JVSD | 48,901           | 1,233,019                  | 0                 | 243,884                   | 75,226                       | 0                        | 0                     | 0                        |
| Vanguard Sentinel Career and Technology Centers           | Sandusky   | CC/JVSD | 186,782          | 948,202                    | 34,944            | 49,901                    | 0                            | 0                        | 0                     | 6,853                    |
| Scioto County Career Technical Center                     | Scioto     | CC/JVSD | 38,709           | 396,726                    | 0                 | 135,730                   | 46,482                       | 0                        | 0                     | 0                        |
| Stark County Area Vocational School District              | Stark      | CC/JVSD | 64,746           | 747,386                    | 206,788           | 30,125                    | 0                            | 0                        | 0                     | 0                        |
| Portage Lakes Career Center                               | Summit     | CC/JVSD | 23,294           | 694,465                    | 30,482            | 106,378                   | 15,253                       | 0                        | 0                     | 0                        |
| Trumbull Career and Technical Center                      | Trumbull   | CC/JVSD | 45,000           | 1,273,200                  | 0                 | 62,285                    | 0                            | 0                        | 0                     | 0                        |
| Buckeye Joint Vocational School                           | Tuscarawas | CC/JVSD | 231,664          | 918,270                    | 0                 | 32,160                    | 0                            | 0                        | 0                     | 0                        |
| Vantage Career Center                                     | Van Wert   | CC/JVSD | 6,656            | 515,046                    | 0                 | 33,087                    | 0                            | 0                        | 0                     | 69,458                   |

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|------------------------------------------------|------------|---------|------------------|----------------------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
| School                                         | County     | Type    | Accounts Payable | Accrued Wages And Benefits | Contracts Payable | Intergovernmental Payable | Matured Compensated Absences | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable |
| Warren County Career Center                    | Warren     | CC/JVSD | 128,398          | 712,361                    | 190,870           | 155,071                   | 0                            | 0                        | 0                     | 18,667                   |
| Washington County Career Center                | Washington | CC/JVSD | 42,778           | 364,310                    | 0                 | 63,314                    | 0                            | 0                        | 0                     | 2,145                    |
| Wayne County Schools Career Center             | Wayne      | CC/JVSD | 88,066           | 747,957                    | 0                 | 161,561                   | 0                            | 0                        | 0                     | 16,400                   |
| Penta Career Center                            | Wood       | CC/JVSD | 290,647          | 2,316,451                  | 0                 | 441,828                   | 154,561                      | 0                        | 0                     | 231,416                  |
| Athens-Meigs County Educational Service Center | Athens     | ESC     | 97,526           | 652,633                    | 0                 | 174,557                   | 11,029                       | 0                        | 0                     | 0                        |
| Brown County Educational Service Center        | Brown      | ESC     | 24,652           | 307,794                    | 0                 | 130,982                   | 0                            | 0                        | 0                     | 0                        |
| Clark County Educational Service Center        | Clark      | ESC     | 55,815           | 664,512                    | 0                 | 126,223                   | 28,851                       | 0                        | 0                     | 0                        |
| Clermont County Educational Service Center     | Clermont   | ESC     | 19,152           | 1,255,383                  | 0                 | 388,666                   | 131                          | 0                        | 0                     | 0                        |
| Southern Ohio Educational Service Center       | Clinton    | ESC     | 18,268           | 236,365                    | 0                 | 0                         | 0                            | 0                        | 0                     | 0                        |
| Columbiana County Educational Service Center   | Columbiana | ESC     | 6,214            | 555,605                    | 0                 | 48,693                    | 0                            | 0                        | 0                     | 0                        |
| Educational Service Center of Cuyahoga County  | Cuyahoga   | ESC     | 340,491          | 3,443,587                  | 0                 | 854,649                   | 0                            | 0                        | 0                     | 5,454                    |
| North Point Educational Service Center         | Erie       | ESC     | 15,074           | 1,779,786                  | 0                 | 97,505                    | 0                            | 0                        | 0                     | 0                        |
| Fairfield County Educational Service Center    | Fairfield  | ESC     | 32,524           | 860,788                    | 0                 | 178,907                   | 23,212                       | 0                        | 0                     | 0                        |
| Educational Service Center of Central Ohio     | Franklin   | ESC     | 670,323          | 2,825,787                  | 0                 | 3,314,078                 | 0                            | 0                        | 0                     | 7,954                    |
| Northwest Ohio Educational Service Center      | Fulton     | ESC     | 46,457           | 1,676,704                  | 0                 | 314,936                   | 27,463                       | 0                        | 0                     | 1,692                    |
| Gallia/Vinton Educational Service Center       | Gallia     | ESC     | 1,967            | 47,948                     | 0                 | 28,640                    | 6,774                        | 0                        | 0                     | 0                        |
| Geauga County Educational Service Center       | Geauga     | ESC     | 1,980            | 936,810                    | 0                 | 222,569                   | 11,607                       | 0                        | 0                     | 0                        |
| Greene County Educational Service Center       | Greene     | ESC     | 12,244           | 1,091,489                  | 0                 | 224,169                   | 49,356                       | 0                        | 0                     | 0                        |
| Ohio Valley Educational Service Center         | Guernsey   | ESC     | 24,933           | 604,367                    | 0                 | 141,077                   | 13,443                       | 0                        | 0                     | 0                        |
| Hamilton Educational Service Center            | Hamilton   | ESC     | 231,784          | 4,371,272                  | 0                 | 0                         | 0                            | 0                        | 0                     | 7,803                    |
| Hancock County Educational Service Center      | Hancock    | ESC     | 4,362            | 599,486                    | 0                 | 161,776                   | 0                            | 0                        | 0                     | 0                        |
| Jefferson County Educational Service Center    | Jefferson  | ESC     | 53,076           | 138,770                    | 0                 | 14,281                    | 0                            | 0                        | 0                     | 0                        |
| Knox County Educational Service Center         | Knox       | ESC     | 8,327            | 299,896                    | 0                 | 102,856                   | 0                            | 0                        | 0                     | 0                        |
| Lake County Educational Service Center         | Lake       | ESC     | 73,328           | 1,418,481                  | 0                 | 0                         | 0                            | 0                        | 0                     | 0                        |
| Lawrence County Educational Service Center     | Lawrence   | ESC     | 25,714           | 98,664                     | 0                 | 52,769                    | 0                            | 0                        | 0                     | 0                        |
| Lorain County Educational Service Center       | Lorain     | ESC     | 12,699           | 823,540                    | 0                 | 168,285                   | 0                            | 0                        | 0                     | 0                        |
| Educational Service Center of Lake Erie West   | Lucas      | ESC     | 21,792           | 1,404,050                  | 0                 | 86,344                    | 0                            | 0                        | 0                     | 0                        |
| Mahoning County Educational Service Center     | Mahoning   | ESC     | 290,751          | 1,811,392                  | 0                 | 125,602                   | 0                            | 0                        | 0                     | 0                        |
| Medina County Educational Service Center       | Medina     | ESC     | 20,489           | 107,216                    | 0                 | 50,231                    | 0                            | 0                        | 0                     | 0                        |
| Miami County Educational Service Center        | Miami      | ESC     | 1,836            | 1,376,770                  | 0                 | 325,100                   | 60,596                       | 0                        | 0                     | 60                       |
| Montgomery County Educational Service Center   | Montgomery | ESC     | 106,701          | 2,916,253                  | 213,737           | 0                         | 0                            | 0                        | 0                     | 0                        |
| Muskingum Valley Educational Service Center    | Muskingum  | ESC     | 98,269           | 1,699,773                  | 0                 | 341,769                   | 142,815                      | 0                        | 0                     | 0                        |
| Pickaway County Educational Service Center     | Pickaway   | ESC     | 18,788           | 330,465                    | 0                 | 77,516                    | 0                            | 0                        | 0                     | 0                        |
| Portage County Educational Service Center      | Portage    | ESC     | 387,822          | 816,783                    | 0                 | 212,917                   | 2,439                        | 0                        | 0                     | 0                        |
| Putnam County Educational Service Center       | Putnam     | ESC     | 0                | 514,354                    | 0                 | 17,167                    | 0                            | 0                        | 0                     | 1,685                    |
| Ross-Pike Educational Service District         | Ross       | ESC     | 3,664            | 932,756                    | 0                 | 216,652                   | 15,026                       | 0                        | 0                     | 0                        |
| South Central Ohio Educational Service Center  | Scioto     | ESC     | 22,508           | 856,684                    | 0                 | 162,945                   | 0                            | 0                        | 0                     | 0                        |
| North Central Ohio Educational Service Center  | Seneca     | ESC     | 150,546          | 1,669,973                  | 0                 | 134,763                   | 0                            | 0                        | 0                     | 4,606                    |
| Stark County Educational Service Center        | Stark      | ESC     | 141,861          | 2,189,409                  | 0                 | 507,870                   | 0                            | 0                        | 0                     | 0                        |
| Summit County Educational Service Center       | Summit     | ESC     | 37,432           | 1,427,596                  | 0                 | 320,530                   | 18,923                       | 0                        | 0                     | 0                        |
| Trumbull County Educational Service Center     | Trumbull   | ESC     | 8,567            | 1,600,803                  | 0                 | 370,803                   | 0                            | 0                        | 0                     | 0                        |
| East Central Ohio Educational Service Center   | Tuscarawas | ESC     | 24,674           | 1,024,344                  | 0                 | 41,348                    | 0                            | 0                        | 0                     | 0                        |
| Wood County Educational Service Center         | Wood       | ESC     | 19,424           | 1,333,037                  | 0                 | 312,495                   | 17,720                       | 0                        | 0                     | 0                        |
| Adams County/Ohio Valley School District       | Adams      | School  | 42,369           | 3,695,094                  | 0                 | 0                         | 0                            | 0                        | 0                     | 82,060                   |
| Manchester Local School District               | Adams      | School  | 169,905          | 810,288                    | 414,578           | 204,675                   | 1,763                        | 0                        | 0                     | 34,697                   |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
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|                                                          |           |        | Liabilities      |                            |                   |                           |                              |                          |                       |                          |
|----------------------------------------------------------|-----------|--------|------------------|----------------------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
| School                                                   | County    | Type   | Accounts Payable | Accrued Wages And Benefits | Contracts Payable | Intergovernmental Payable | Matured Compensated Absences | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable |
| Delphos City School District                             | Allen     | School | 77,068           | 675,873                    | 0                 | 276,915                   | 50,891                       | 0                        | 0                     | 0                        |
| Ashland City School District                             | Ashland   | School | 84,454           | 2,692,345                  | 5,023,056         | 566,974                   | 97,878                       | 0                        | 0                     | 166,904                  |
| Hillsdale Local School District                          | Ashland   | School | 31,979           | 759,898                    | 0                 | 22,229                    | 0                            | 0                        | 0                     | 639                      |
| Loudonville-Perrysville Exempted Village School District | Ashland   | School | 48,060           | 1,311,969                  | 0                 | 75,340                    | 0                            | 0                        | 0                     | 3,263                    |
| Mapleton Local School District                           | Ashland   | School | 5,013            | 637,370                    | 0                 | 21,032                    | 0                            | 0                        | 0                     | 7,280                    |
| Ashtabula Area City School District                      | Ashtabula | School | 271,918          | 2,593,150                  | 0                 | 643,025                   | 60,564                       | 0                        | 0                     | 83,507                   |
| Buckeye Local School District                            | Ashtabula | School | 3,853            | 1,202,284                  | 0                 | 423,072                   | 73,549                       | 0                        | 0                     | 0                        |
| Conneaut Area City School District                       | Ashtabula | School | 187,596          | 1,560,805                  | 84,712            | 500,023                   | 28,777                       | 0                        | 0                     | 9,516                    |
| Geneva Area City School District                         | Ashtabula | School | 248,957          | 2,018,492                  | 0                 | 440,373                   | 0                            | 0                        | 15,000                | 34,773                   |
| Grand Valley Local School District                       | Ashtabula | School | 57,110           | 985,263                    | 375,874           | 200,263                   | 22,785                       | 0                        | 0                     | 14,416                   |
| Jefferson Area Local School District                     | Ashtabula | School | 33,234           | 1,178,705                  | 493,260           | 457,451                   | 57,764                       | 0                        | 0                     | 47,691                   |
| Athens City School District                              | Athens    | School | 55,405           | 2,396,570                  | 0                 | 743,946                   | 0                            | 0                        | 0                     | 24,539                   |
| Federal-Hocking Local School District                    | Athens    | School | 73,622           | 963,974                    | 0                 | 343,647                   | 0                            | 0                        | 0                     | 2,756                    |
| Nelsonville-York City School District                    | Athens    | School | 50,598           | 1,153,011                  | 0                 | 265,096                   | 0                            | 0                        | 0                     | 25,186                   |
| Trimble Local School District                            | Athens    | School | 0                | 900,098                    | 0                 | 238,828                   | 0                            | 0                        | 0                     | 4,879                    |
| Minster Local School District                            | Auglaize  | School | 133,716          | 733,212                    | 0                 | 190,598                   | 0                            | 0                        | 0                     | 37,906                   |
| New Bremen Local School District                         | Auglaize  | School | 13,294           | 882,277                    | 0                 | 186,050                   | 0                            | 0                        | 0                     | 9,398                    |
| Barnesville Exempted Village School District             | Belmont   | School | 39,938           | 666,087                    | 0                 | 252,044                   | 0                            | 0                        | 0                     | 7,180                    |
| Bellaire Local School District                           | Belmont   | School | 73,494           | 821,410                    | 0                 | 334,494                   | 1,637                        | 0                        | 0                     | 5,084                    |
| Bridgeport Exempted Village School District              | Belmont   | School | 88,034           | 537,479                    | 0                 | 48,502                    | 0                            | 0                        | 0                     | 11,725                   |
| Martins Ferry City School District                       | Belmont   | School | 13,059           | 1,151,074                  | 0                 | 366,216                   | 33,389                       | 0                        | 0                     | 21,840                   |
| Shadyside Local School District                          | Belmont   | School | 59,770           | 509,660                    | 39,450            | 176,940                   | 27,633                       | 0                        | 0                     | 0                        |
| St. Clairsville-Richland City School District            | Belmont   | School | 152,606          | 1,212,560                  | 31,118            | 386,674                   | 0                            | 0                        | 0                     | 14,919                   |
| Union Local School District                              | Belmont   | School | 190,751          | 1,241,717                  | 0                 | 276,380                   | 76,585                       | 0                        | 0                     | 2,133                    |
| Eastern Local School District                            | Brown     | School | 3,995            | 1,023,971                  | 0                 | 253,091                   | 60,960                       | 0                        | 0                     | 27,492                   |
| Fayetteville-Perry Local School District                 | Brown     | School | 58,017           | 636,932                    | 0                 | 158,898                   | 9,608                        | 0                        | 0                     | 23,091                   |
| Western Brown Local School District                      | Brown     | School | 226,866          | 2,152,318                  | 0                 | 436,550                   | 0                            | 0                        | 5,000                 | 7,793                    |
| Edgewood City School District                            | Butler    | School | 109,402          | 3,118,180                  | 694,715           | 163,323                   | 0                            | 0                        | 0                     | 133,437                  |
| Fairfield City School District                           | Butler    | School | 991,046          | 8,049,675                  | 341,797           | 0                         | 0                            | 0                        | 0                     | 78,277                   |
| Lakota Local School District                             | Butler    | School | 2,762,400        | 15,848,656                 | 393,772           | 0                         | 0                            | 0                        | 0                     | 637,821                  |
| Madison Local School District                            | Butler    | School | 122,691          | 1,384,881                  | 0                 | 0                         | 0                            | 0                        | 0                     | 74,575                   |
| Middletown City School District                          | Butler    | School | 1,874,014        | 4,927,213                  | 179,798           | 1,733,251                 | 0                            | 0                        | 0                     | 269,437                  |
| Monroe Local School District                             | Butler    | School | 121,167          | 1,261,217                  | 98,895            | 317,660                   | 24,965                       | 0                        | 0                     | 93,104                   |
| New Miami Local School District                          | Butler    | School | 88,739           | 646,429                    | 0                 | 111,773                   | 0                            | 0                        | 0                     | 3,624                    |
| Ross Local School District                               | Butler    | School | 288,697          | 2,596,550                  | 1,703,242         | 0                         | 0                            | 0                        | 0                     | 46,675                   |
| Talawanda School District                                | Butler    | School | 276,627          | 3,169,620                  | 0                 | 528,678                   | 0                            | 0                        | 0                     | 205,150                  |
| Brown Local School District                              | Carroll   | School | 51,841           | 681,242                    | 0                 | 171,234                   | 0                            | 0                        | 0                     | 422,652                  |
| Carrollton Exempted Village School District              | Carroll   | School | 252,621          | 1,963,681                  | 101,900           | 500,660                   | 14,650                       | 0                        | 0                     | 0                        |
| Mechanicsburg Exempted Village School District           | Champaign | School | 39,874           | 653,300                    | 0                 | 23,529                    | 0                            | 0                        | 0                     | 14,033                   |
| Triad Local School District                              | Champaign | School | 100,668          | 767,511                    | 0                 | 38,712                    | 0                            | 0                        | 0                     | 15,973                   |
| Clark Shawnee Local School District                      | Clark     | School | 96,735           | 1,738,401                  | 0                 | 399,170                   | 242,764                      | 0                        | 5,000                 | 0                        |
| Greenon Local School District                            | Clark     | School | 16,787           | 1,405,753                  | 0                 | 49,034                    | 0                            | 0                        | 0                     | 197                      |
| Northeastern Local School District                       | Clark     | School | 116,747          | 2,537,538                  | 0                 | 650,721                   | 280,856                      | 1,764                    | 10,000                | 7,192                    |
| Northwestern Local School District                       | Clark     | School | 40,516           | 1,291,261                  | 288,768           | 290,562                   | 0                            | 0                        | 0                     | 16,182                   |
| Southeastern Local School District                       | Clark     | School | 24,102           | 664,450                    | 0                 | 220,111                   | 0                            | 1,225                    | 0                     | 0                        |

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|                                                           |            |        | Liabilities      |                            |                   |                           |                              |                          |                       |                          |
|-----------------------------------------------------------|------------|--------|------------------|----------------------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
| School                                                    | County     | Type   | Accounts Payable | Accrued Wages And Benefits | Contracts Payable | Intergovernmental Payable | Matured Compensated Absences | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable |
| Springfield City School District                          | Clark      | School | 626,119          | 7,435,970                  | 0                 | 1,867,477                 | 53,124                       | 0                        | 0                     | 261,011                  |
| Tecumseh Local School District                            | Clark      | School | 177,585          | 2,342,425                  | 0                 | 494,225                   | 168,890                      | 0                        | 0                     | 69,715                   |
| Batavia Local School District                             | Clermont   | School | 123,187          | 1,402,590                  | 0                 | 258,238                   | 0                            | 0                        | 0                     | 80,259                   |
| Bethel-Tate Local School District                         | Clermont   | School | 25,224           | 1,524,267                  | 195,966           | 304,760                   | 1,789                        | 0                        | 0                     | 13,000                   |
| Clermont Northeastern Local School District               | Clermont   | School | 47,234           | 1,041,910                  | 0                 | 212,673                   | 0                            | 0                        | 0                     | 30,681                   |
| Felicity-Franklin Local School District                   | Clermont   | School | 15,233           | 726,615                    | 0                 | 149,056                   | 0                            | 0                        | 0                     | 3,941                    |
| Goshen Local School District                              | Clermont   | School | 498,393          | 1,908,039                  | 4,314             | 556,246                   | 0                            | 0                        | 0                     | 22,836                   |
| Milford Exempted Village School District                  | Clermont   | School | 293,408          | 5,722,900                  | 0                 | 0                         | 0                            | 0                        | 0                     | 248,772                  |
| New Richmond Exempted Village School District             | Clermont   | School | 419,756          | 2,365,634                  | 0                 | 306,326                   | 0                            | 0                        | 0                     | 0                        |
| West Clermont Local School District                       | Clermont   | School | 618,232          | 5,785,021                  | 0                 | 986,627                   | 0                            | 0                        | 0                     | 237,166                  |
| Williamsburg Local School District                        | Clermont   | School | 85,025           | 706,266                    | 0                 | 167,269                   | 0                            | 5,154                    | 0                     | 0                        |
| Blanchester Local School District                         | Clinton    | School | 97,679           | 1,653,431                  | 45,376            | 0                         | 0                            | 0                        | 0                     | 10,630                   |
| Clinton Massie Local School District                      | Clinton    | School | 194,488          | 1,350,323                  | 0                 | 0                         | 0                            | 0                        | 0                     | 52,177                   |
| East Clinton Local School District                        | Clinton    | School | 43,692           | 1,206,851                  | 0                 | 117,845                   | 9,571                        | 0                        | 0                     | 2,095                    |
| Wilmington City School District                           | Clinton    | School | 209,350          | 2,322,816                  | 0                 | 0                         | 0                            | 0                        | 0                     | 15,339                   |
| Beaver Local School District                              | Columbiana | School | 16,101           | 1,662,332                  | 2,745,380         | 379,997                   | 0                            | 0                        | 0                     | 0                        |
| Columbiana Exempted Village School District               | Columbiana | School | 5,505            | 768,762                    | 0                 | 142,538                   | 0                            | 0                        | 0                     | 65,811                   |
| Crestview Local School District                           | Columbiana | School | 41,151           | 968,192                    | 0                 | 297,038                   | 0                            | 0                        | 0                     | 76,965                   |
| East Liverpool City School District                       | Columbiana | School | 170,641          | 2,090,063                  | 0                 | 698,760                   | 92,344                       | 0                        | 0                     | 4,326                    |
| East Palestine City School District                       | Columbiana | School | 75,978           | 810,548                    | 52,337            | 259,924                   | 0                            | 0                        | 0                     | 7,825                    |
| Lisbon Exempted Village School District                   | Columbiana | School | 7,246            | 686,794                    | 0                 | 136,318                   | 35,048                       | 0                        | 0                     | 27,328                   |
| Salem City School District                                | Columbiana | School | 52,420           | 1,587,071                  | 0                 | 391,196                   | 92,641                       | 0                        | 0                     | 6,925                    |
| Southern Local School District                            | Columbiana | School | 39,374           | 751,870                    | 0                 | 31,857                    | 0                            | 0                        | 0                     | 4,627                    |
| United Local School District                              | Columbiana | School | 36,430           | 1,275,347                  | 0                 | 36,281                    | 0                            | 0                        | 0                     | 0                        |
| Wellsville Local School District                          | Columbiana | School | 21,347           | 692,925                    | 0                 | 168,254                   | 0                            | 0                        | 0                     | 2,248                    |
| Coshocton City School District                            | Coshocton  | School | 191,401          | 1,234,190                  | 16,385            | 338,791                   | 0                            | 0                        | 0                     | 43,579                   |
| Ridgewood Local School District                           | Coshocton  | School | 116,523          | 929,316                    | 0                 | 33,964                    | 0                            | 0                        | 0                     | 8,197                    |
| River View Local School District                          | Coshocton  | School | 229,054          | 1,544,278                  | 19,047            | 410,042                   | 16,932                       | 0                        | 0                     | 8,820                    |
| Buckeye Central Local School District                     | Crawford   | School | 29,702           | 609,447                    | 0                 | 25,392                    | 0                            | 0                        | 0                     | 23,425                   |
| Bucyrus City School District                              | Crawford   | School | 195,977          | 1,145,604                  | 0                 | 81,466                    | 0                            | 0                        | 0                     | 24,685                   |
| Colonel Crawford Local School District                    | Crawford   | School | 147              | 934,942                    | 0                 | 48,073                    | 32,203                       | 0                        | 0                     | 226,201                  |
| Galion City School District                               | Crawford   | School | 54,885           | 1,487,656                  | 0                 | 461,318                   | 17,156                       | 0                        | 0                     | 36,775                   |
| Wynford Local School District                             | Crawford   | School | 21,114           | 812,446                    | 0                 | 39,162                    | 0                            | 0                        | 0                     | 16,405                   |
| Bay Village City School District                          | Cuyahoga   | School | 993,282          | 2,528,763                  | 0                 | 592,490                   | 0                            | 0                        | 0                     | 93,336                   |
| Beachwood City School District                            | Cuyahoga   | School | 80,567           | 2,769,112                  | 27,440            | 327,606                   | 0                            | 0                        | 86,363                | 0                        |
| Bedford City School District                              | Cuyahoga   | School | 742,147          | 4,070,391                  | 258,032           | 1,213,348                 | 142,310                      | 0                        | 0                     | 19,932                   |
| Berea City School District                                | Cuyahoga   | School | 623,276          | 5,348,372                  | 0                 | 1,851,238                 | 1,002,566                    | 0                        | 0                     | 498,940                  |
| Brecksville-Broadview Heights City School District        | Cuyahoga   | School | 272,863          | 4,381,308                  | 60,977            | 1,138,945                 | 0                            | 0                        | 0                     | 33,222                   |
| Brooklyn City School District                             | Cuyahoga   | School | 45,357           | 1,230,220                  | 1,465,188         | 586,223                   | 0                            | 0                        | 0                     | 109,589                  |
| Chagrin Falls Exempted Village School District            | Cuyahoga   | School | 78,789           | 2,247,248                  | 0                 | 606,016                   | 63,937                       | 0                        | 0                     | 40,336                   |
| Cleveland Heights-University Heights City School District | Cuyahoga   | School | 2,671,261        | 7,517,107                  | 0                 | 1,944,395                 | 410,411                      | 0                        | 0                     | 761,300                  |
| Cleveland Municipal School District                       | Cuyahoga   | School | 12,350,604       | 38,065,196                 | 0                 | 24,019,109                | 2,124,503                    | 0                        | 0                     | 558,744                  |
| Cuyahoga Heights Local School District                    | Cuyahoga   | School | 150,193          | 997,295                    | 0                 | 221,846                   | 0                            | 0                        | 0                     | 10,603                   |
| East Cleveland City School District                       | Cuyahoga   | School | 119,744          | 3,324,759                  | 0                 | 429,992                   | 424,561                      | 0                        | 0                     | 18,996                   |
| Euclid City School District                               | Cuyahoga   | School | 949,128          | 7,942,723                  | 0                 | 1,831,092                 | 0                            | 0                        | 0                     | 546,564                  |

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|                                              |           |        | Liabilities      |                            |                   |                           |                              |                          |                       |                          |
|----------------------------------------------|-----------|--------|------------------|----------------------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
| School                                       | County    | Type   | Accounts Payable | Accrued Wages And Benefits | Contracts Payable | Intergovernmental Payable | Matured Compensated Absences | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable |
| Fairview Park City School District           | Cuyahoga  | School | 24,820           | 1,630,568                  | 0                 | 53,253                    | 0                            | 0                        | 0                     | 168,199                  |
| Garfield Heights City School District        | Cuyahoga  | School | 354,224          | 3,343,133                  | 0                 | 964,193                   | 264,405                      | 0                        | 0                     | 72,823                   |
| Independence Local School District           | Cuyahoga  | School | 80,895           | 1,137,190                  | 0                 | 194,987                   | 90,960                       | 0                        | 0                     | 28,752                   |
| Lakewood City School District                | Cuyahoga  | School | 655,087          | 7,471,759                  | 0                 | 271,863                   | 0                            | 0                        | 0                     | 1,180,224                |
| Maple Heights City School District           | Cuyahoga  | School | 393,613          | 2,533,891                  | 44,298            | 964,872                   | 183,002                      | 0                        | 0                     | 1,117,152                |
| Mayfield City School District                | Cuyahoga  | School | 528,151          | 5,906,106                  | 274,671           | 1,384,132                 | 324,173                      | 0                        | 0                     | 655,515                  |
| North Olmsted City School District           | Cuyahoga  | School | 481,636          | 6,684,241                  | 0                 | 1,216,311                 | 0                            | 0                        | 0                     | 5,000                    |
| North Royalton City School District          | Cuyahoga  | School | 471,853          | 4,005,037                  | 0                 | 1,090,457                 | 220,797                      | 0                        | 0                     | 46,880                   |
| Olmsted Falls City School District           | Cuyahoga  | School | 920,830          | 4,238,629                  | 0                 | 666,646                   | 0                            | 57,211                   | 0                     | 0                        |
| Orange City School District                  | Cuyahoga  | School | 105,762          | 4,640,931                  | 380,861           | 60,054                    | 0                            | 0                        | 0                     | 91,737                   |
| Parma City School District                   | Cuyahoga  | School | 659,480          | 9,584,487                  | 286,118           | 3,030,041                 | 873,175                      | 0                        | 0                     | 55,960                   |
| Richmond Heights Local School District       | Cuyahoga  | School | 144,819          | 1,101,848                  | 0                 | 348,551                   | 2,929                        | 0                        | 0                     | 11,904                   |
| Rocky River City School District             | Cuyahoga  | School | 203,247          | 2,876,913                  | 886,608           | 124,969                   | 0                            | 0                        | 0                     | 228,846                  |
| Shaker Heights City School District          | Cuyahoga  | School | 581,923          | 8,105,946                  | 6,000             | 2,011,371                 | 595,254                      | 0                        | 0                     | 29,266                   |
| Solon City School District                   | Cuyahoga  | School | 1,411,798        | 5,210,999                  | 0                 | 353,748                   | 0                            | 0                        | 0                     | 40,731                   |
| South Euclid-Lyndhurst City School District  | Cuyahoga  | School | 240,806          | 4,471,923                  | 27,188            | 1,318,346                 | 168,600                      | 0                        | 0                     | 39,145                   |
| Strongsville City School District            | Cuyahoga  | School | 846,244          | 4,791,198                  | 0                 | 1,273,779                 | 0                            | 0                        | 0                     | 287,600                  |
| Warrensville Heights City School District    | Cuyahoga  | School | 324,890          | 1,867,865                  | 0                 | 729,880                   | 91,841                       | 0                        | 0                     | 55,680                   |
| Westlake City School District                | Cuyahoga  | School | 361,537          | 5,138,577                  | 485,423           | 355,652                   | 0                            | 0                        | 0                     | 431,509                  |
| Greenville City School District              | Darke     | School | 64,996           | 2,380,010                  | 1,175,503         | 610,460                   | 67,048                       | 0                        | 0                     | 0                        |
| Ayersville Local School District             | Defiance  | School | 31,184           | 811,071                    | 0                 | 148,479                   | 0                            | 0                        | 0                     | 0                        |
| Big Walnut Local School District             | Delaware  | School | 203,474          | 2,500,684                  | 0                 | 738,713                   | 109,351                      | 0                        | 0                     | 128,683                  |
| Buckeye Valley Local School District         | Delaware  | School | 24,540           | 1,787,587                  | 0                 | 154,558                   | 0                            | 0                        | 0                     | 65,836                   |
| Delaware City School District                | Delaware  | School | 793,669          | 4,746,002                  | 0                 | 953,249                   | 191,336                      | 0                        | 0                     | 167,506                  |
| Olentangy Local School District              | Delaware  | School | 920,200          | 15,622,394                 | 764,449           | 4,717,028                 | 266,743                      | 0                        | 0                     | 1,279,614                |
| Edison Local School District                 | Erie      | School | 92,416           | 1,410,310                  | 17,235            | 103,548                   | 0                            | 0                        | 0                     | 0                        |
| Huron City School District                   | Erie      | School | 31,548           | 1,282,276                  | 0                 | 96,816                    | 0                            | 0                        | 0                     | 24,712                   |
| Kelleys Island Local School District         | Erie      | School | 45,813           | 2,535                      | 0                 | 894                       | 0                            | 0                        | 0                     | 0                        |
| Margaretta Local School District             | Erie      | School | 51,322           | 984,330                    | 0                 | 131,434                   | 0                            | 0                        | 0                     | 7,085                    |
| Perkins Local School District                | Erie      | School | 152,980          | 2,207,440                  | 0                 | 84,997                    | 0                            | 0                        | 1,772                 | 16,546                   |
| Sandusky City School District                | Erie      | School | 515,824          | 5,242,070                  | 0                 | 0                         | 0                            | 0                        | 0                     | 0                        |
| Vermilion Local School District              | Erie      | School | 2,457,399        | 1,668,329                  | 0                 | 452,155                   | 106,159                      | 0                        | 0                     | 73,631                   |
| Amanda-Clearcreek Local School District      | Fairfield | School | 133,437          | 1,237,978                  | 0                 | 275,564                   | 43,672                       | 0                        | 0                     | 7,105                    |
| Bloom-Carroll Local School District          | Fairfield | School | 70,765           | 1,503,059                  | 0                 | 369,797                   | 170,598                      | 0                        | 0                     | 72,153                   |
| Fairfield Union Local School District        | Fairfield | School | 121,692          | 1,762,568                  | 36,481            | 113,831                   | 0                            | 0                        | 0                     | 99,339                   |
| Lancaster City School District               | Fairfield | School | 572,332          | 4,412,893                  | 2,199,244         | 1,966,394                 | 171,880                      | 391                      | 14,396                | 641,328                  |
| Liberty Union-Thurston Local School District | Fairfield | School | 17,279           | 707,274                    | 71,173            | 243,973                   | 146,540                      | 0                        | 0                     | 23,260                   |
| Pickerington Local School District           | Fairfield | School | 2,256,752        | 8,706,122                  | 409,771           | 589,144                   | 0                            | 1,881                    | 20,000                | 387,793                  |
| Miami Trace Local School District            | Fayette   | School | 115,923          | 2,822,595                  | 0                 | 0                         | 0                            | 0                        | 0                     | 95,385                   |
| Washington Court House City School District  | Fayette   | School | 202,411          | 1,764,078                  | 0                 | 416,784                   | 148,829                      | 0                        | 0                     | 44,875                   |
| Canal Winchester Local School District       | Franklin  | School | 255,514          | 3,042,531                  | 0                 | 116,743                   | 0                            | 175                      | 0                     | 203,141                  |
| Columbus City School District                | Franklin  | School | 4,443,679        | 47,550,598                 | 1,033,227         | 11,363,802                | 623,614                      | 0                        | 0                     | 1,785,666                |
| Dublin City School District                  | Franklin  | School | 2,787,233        | 15,905,821                 | 1,066,478         | 0                         | 0                            | 0                        | 0                     | 490,490                  |
| Gahanna-Jefferson City School District       | Franklin  | School | 1,636,909        | 7,513,390                  | 0                 | 1,400,822                 | 0                            | 0                        | 0                     | 106,230                  |
| Grandview Heights City School District       | Franklin  | School | 305,183          | 1,472,797                  | 0                 | 71,034                    | 0                            | 0                        | 0                     | 97,230                   |

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|                                                 |          |        | Liabilities      |                            |                   |                           |                              |                          |                       |                          |
|-------------------------------------------------|----------|--------|------------------|----------------------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
| School                                          | County   | Type   | Accounts Payable | Accrued Wages And Benefits | Contracts Payable | Intergovernmental Payable | Matured Compensated Absences | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable |
| Groveport Madison Local School District         | Franklin | School | 982,956          | 4,983,763                  | 0                 | 1,253,814                 | 0                            | 0                        | 0                     | 23,193                   |
| Hamilton Local School District                  | Franklin | School | 187,981          | 1,856,307                  | 0                 | 389,803                   | 0                            | 0                        | 0                     | 58,986                   |
| Hilliard City School District                   | Franklin | School | 1,401,832        | 13,966,776                 | 462,531           | 2,201,305                 | 0                            | 0                        | 0                     | 433,435                  |
| New Albany-Plain Local School District          | Franklin | School | 4,729,436        | 5,794,070                  | 0                 | 1,208,015                 | 0                            | 0                        | 0                     | 339,813                  |
| Southwestern City School District               | Franklin | School | 2,635,450        | 19,500,757                 | 11,992,428        | 0                         | 0                            | 0                        | 0                     | 638,184                  |
| Upper Arlington City School District            | Franklin | School | 2,329,245        | 8,244,702                  | 0                 | 1,411,452                 | 0                            | 0                        | 0                     | 65,511                   |
| Westerville City School District                | Franklin | School | 1,414,915        | 9,703,199                  | 0                 | 372,335                   | 0                            | 0                        | 32,469                | 284,670                  |
| Whitehall City School District                  | Franklin | School | 166,490          | 2,652,869                  | 0                 | 541,473                   | 0                            | 0                        | 0                     | 103,227                  |
| Worthington City School District                | Franklin | School | 2,093,239        | 9,738,725                  | 0                 | 5,020,053                 | 0                            | 0                        | 0                     | 0                        |
| Archbold Area Local School District             | Fulton   | School | 190,436          | 1,094,669                  | 416,395           | 287,731                   | 18,723                       | 0                        | 0                     | 0                        |
| Wauseon Exempted Village School District        | Fulton   | School | 88,475           | 1,276,514                  | 0                 | 333,523                   | 0                            | 0                        | 0                     | 80,808                   |
| Gallia Local School District                    | Gallia   | School | 127,587          | 1,619,870                  | 125,058           | 455,826                   | 58,432                       | 0                        | 0                     | 145,845                  |
| Gallipolis City School District                 | Gallia   | School | 254,277          | 1,356,336                  | 0                 | 57,577                    | 0                            | 0                        | 0                     | 42,428                   |
| Berkshire Local School District                 | Geauga   | School | 61,874           | 763,804                    | 0                 | 338,900                   | 39,948                       | 0                        | 0                     | 0                        |
| Cardinal Local School District                  | Geauga   | School | 65,128           | 1,368,969                  | 0                 | 288,008                   | 65,812                       | 0                        | 0                     | 58,019                   |
| Kenston Local School District                   | Geauga   | School | 422,832          | 2,899,515                  | 0                 | 758,016                   | 254,248                      | 0                        | 0                     | 95,055                   |
| Ledgemont Local School District                 | Geauga   | School | 61,094           | 393,022                    | 0                 | 219,990                   | 17,244                       | 0                        | 0                     | 1,927                    |
| West Geauga Local School District               | Geauga   | School | 205,291          | 1,880,004                  | 126,960           | 631,765                   | 124,691                      | 0                        | 0                     | 3,496                    |
| Beavercreek City School District                | Greene   | School | 2,860,159        | 5,986,846                  | 222,423           | 1,286,031                 | 999,725                      | 0                        | 0                     | 389,377                  |
| Bellbrook-Sugarcreek Local School District      | Greene   | School | 80,236           | 2,120,934                  | 0                 | 558,832                   | 47,733                       | 0                        | 0                     | 145,118                  |
| Cedar Cliff Local School District               | Greene   | School | 48,329           | 486,948                    | 0                 | 127,173                   | 4,936                        | 0                        | 0                     | 65,420                   |
| Fairborn City School District                   | Greene   | School | 424,474          | 3,512,101                  | 0                 | 0                         | 0                            | 0                        | 0                     | 51,253                   |
| Greeneview Local School District                | Greene   | School | 69,517           | 991,295                    | 0                 | 339,254                   | 0                            | 0                        | 0                     | 19,206                   |
| Xenia Community School District                 | Greene   | School | 441,832          | 3,099,807                  | 0                 | 222,684                   | 145,530                      | 0                        | 0                     | 179,554                  |
| Yellow Springs Exempted Village School District | Greene   | School | 49,827           | 583,217                    | 0                 | 180,668                   | 0                            | 0                        | 0                     | 16,284                   |
| Cambridge City School District                  | Guernsey | School | 188,279          | 2,131,113                  | 0                 | 487,493                   | 0                            | 0                        | 0                     | 14,381                   |
| East Guernsey Local School District             | Guernsey | School | 110,174          | 687,974                    | 0                 | 183,168                   | 0                            | 0                        | 0                     | 9,352                    |
| Rolling Hills Local School District             | Guernsey | School | 118,106          | 1,317,980                  | 0                 | 566,459                   | 49,390                       | 0                        | 0                     | 1,508                    |
| Cincinnati City School District                 | Hamilton | School | 7,489,081        | 32,803,828                 | 0                 | 9,532,579                 | 0                            | 0                        | 0                     | 2,571,332                |
| Deer Park Community City School District        | Hamilton | School | 60,868           | 1,349,574                  | 0                 | 0                         | 0                            | 0                        | 0                     | 3,908                    |
| Finneytown Local School District                | Hamilton | School | 22,413           | 2,478,600                  | 0                 | 0                         | 0                            | 0                        | 0                     | 22,615                   |
| Forest Hills Local School District              | Hamilton | School | 467,661          | 6,725,568                  | 0                 | 1,264,607                 | 0                            | 0                        | 0                     | 17,246                   |
| Indian Hill Exempted Village School District    | Hamilton | School | 7,671            | 2,761,209                  | 89,469            | 106,613                   | 0                            | 0                        | 28,492                | 92,991                   |
| Loveland City School District                   | Hamilton | School | 311,406          | 4,656,404                  | 0                 | 0                         | 0                            | 0                        | 0                     | 38,826                   |
| Madeira City School District                    | Hamilton | School | 292,067          | 2,289,668                  | 1,458,181         | 0                         | 0                            | 0                        | 0                     | 76,787                   |
| Mariemont City School District                  | Hamilton | School | 19,672           | 2,075,746                  | 0                 | 0                         | 0                            | 0                        | 0                     | 131,159                  |
| Mt. Healthy City School District                | Hamilton | School | 227,901          | 3,868,810                  | 0                 | 0                         | 0                            | 0                        | 0                     | 112,617                  |
| North College Hill City School District         | Hamilton | School | 24,324           | 1,219,877                  | 0                 | 273,040                   | 111,509                      | 0                        | 0                     | 38,511                   |
| Northwest Local School District                 | Hamilton | School | 769,948          | 7,382,074                  | 456,056           | 1,683,540                 | 551,179                      | 0                        | 0                     | 93,548                   |
| Norwood City School District                    | Hamilton | School | 1,222,016        | 2,466,812                  | 113,101           | 0                         | 0                            | 0                        | 0                     | 5,830                    |
| Oak Hills Local School District                 | Hamilton | School | 856,418          | 7,370,037                  | 0                 | 0                         | 0                            | 0                        | 0                     | 127,719                  |
| Princeton City School District                  | Hamilton | School | 1,317,655        | 7,574,673                  | 2,076,810         | 0                         | 0                            | 0                        | 0                     | 900,936                  |
| Reading Community City School District          | Hamilton | School | 63,891           | 1,089,204                  | 0                 | 311,408                   | 0                            | 0                        | 0                     | 0                        |
| Southwest Local School District                 | Hamilton | School | 89,770           | 3,037,721                  | 0                 | 0                         | 0                            | 0                        | 0                     | 54,896                   |
| St. Bernard-Elmwood Place Local School District | Hamilton | School | 170,219          | 885,994                    | 0                 | 0                         | 0                            | 0                        | 0                     | 0                        |



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|                                                   |           |        | Liabilities      |                            |                   |                           |                              |                          |                       |                          |
|---------------------------------------------------|-----------|--------|------------------|----------------------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
| School                                            | County    | Type   | Accounts Payable | Accrued Wages And Benefits | Contracts Payable | Intergovernmental Payable | Matured Compensated Absences | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable |
| Sycamore Community City School District           | Hamilton  | School | 330,422          | 7,935,637                  | 144,519           | 0                         | 0                            | 0                        | 0                     | 204,465                  |
| Three Rivers Local School District                | Hamilton  | School | 158,334          | 1,941,610                  | 578,499           | 0                         | 0                            | 0                        | 0                     | 163,750                  |
| Winton Woods City School District                 | Hamilton  | School | 10,436           | 3,615,296                  | 0                 | 0                         | 0                            | 0                        | 0                     | 13,405                   |
| Wyoming City School District                      | Hamilton  | School | 171,272          | 2,391,357                  | 1,618,469         | 0                         | 0                            | 0                        | 0                     | 161,033                  |
| Arcadia Local School District                     | Hancock   | School | 117,634          | 409,732                    | 0                 | 126,061                   | 63,562                       | 0                        | 0                     | 0                        |
| Arlington Local School District                   | Hancock   | School | 30,227           | 504,682                    | 0                 | 138,724                   | 97,201                       | 0                        | 0                     | 905                      |
| Findlay City School District                      | Hancock   | School | 230,060          | 4,425,309                  | 385,295           | 151,758                   | 0                            | 0                        | 0                     | 223,900                  |
| Liberty Benton Local School District              | Hancock   | School | 478,164          | 941,788                    | 0                 | 316,722                   | 0                            | 0                        | 0                     | 4,759                    |
| Van Buren Local School District                   | Hancock   | School | 43,285           | 787,337                    | 0                 | 58,150                    | 0                            | 0                        | 0                     | 12,514                   |
| Conotton Valley Union Local School District       | Harrison  | School | 3,070            | 298,682                    | 0                 | 63,773                    | 0                            | 0                        | 0                     | 0                        |
| Holgate Local School District                     | Henry     | School | 13,852           | 383,632                    | 0                 | 108,214                   | 0                            | 0                        | 0                     | 14,643                   |
| Liberty Center Local School District              | Henry     | School | 1,020            | 1,228,466                  | 0                 | 269,865                   | 0                            | 0                        | 0                     | 0                        |
| Napoleon Area City School District                | Henry     | School | 284,323          | 2,032,126                  | 1,823,670         | 470,835                   | 43,384                       | 0                        | 0                     | 113,513                  |
| Patrick Henry Local School District               | Henry     | School | 49,692           | 930,516                    | 0                 | 226,190                   | 0                            | 0                        | 0                     | 12,571                   |
| Fairfield Local School District                   | Highland  | School | 104,880          | 476,041                    | 0                 | 130,017                   | 43,741                       | 0                        | 0                     | 19,473                   |
| Greenfield Exempted Village School District       | Highland  | School | 582,963          | 1,548,630                  | 0                 | 342,978                   | 0                            | 0                        | 0                     | 3,649                    |
| Hillsboro City School District                    | Highland  | School | 256,689          | 1,837,694                  | 0                 | 387,744                   | 0                            | 0                        | 0                     | 32,466                   |
| Lynchburg Clay Local School District              | Highland  | School | 298,370          | 885,774                    | 0                 | 217,995                   | 28,385                       | 0                        | 0                     | 3,059                    |
| Logan-Hocking Local School District               | Hocking   | School | 260,397          | 3,619,591                  | 0                 | 717,375                   | 0                            | 0                        | 0                     | 39,076                   |
| East Holmes Local School District                 | Holmes    | School | 75,401           | 1,722,152                  | 0                 | 308,432                   | 60,643                       | 0                        | 0                     | 3,750                    |
| West Holmes Local School District                 | Holmes    | School | 76,415           | 2,240,167                  | 0                 | 508,482                   | 72,370                       | 0                        | 0                     | 32,111                   |
| Bellevue City School District                     | Huron     | School | 114,705          | 1,707,579                  | 0                 | 81,792                    | 0                            | 0                        | 0                     | 90,487                   |
| Monroeville Local School District                 | Huron     | School | 203,909          | 540,422                    | 135,000           | 103,275                   | 0                            | 0                        | 0                     | 31,376                   |
| New London Local School District                  | Huron     | School | 29,734           | 920,580                    | 0                 | 183,978                   | 0                            | 0                        | 0                     | 5,210                    |
| Norwalk City School District                      | Huron     | School | 45,716           | 1,922,266                  | 0                 | 565,793                   | 65,330                       | 0                        | 0                     | 31,251                   |
| South Central Local School District               | Huron     | School | 157,636          | 814,487                    | 139,596           | 29,138                    | 0                            | 0                        | 0                     | 4,800                    |
| Western Reserve Local School District             | Huron     | School | 245,437          | 932,461                    | 0                 | 84,798                    | 0                            | 0                        | 0                     | 4,915                    |
| Willard City School District                      | Huron     | School | 53,042           | 1,895,372                  | 1,482,701         | 77,497                    | 0                            | 0                        | 0                     | 429,803                  |
| Wellston City School District                     | Jackson   | School | 169,826          | 1,241,525                  | 0                 | 370,288                   | 0                            | 0                        | 0                     | 14,153                   |
| Buckeye Local School District                     | Jefferson | School | 91,124           | 1,847,069                  | 0                 | 408,666                   | 62,302                       | 0                        | 0                     | 1,634                    |
| Edison Local School District                      | Jefferson | School | 54,877           | 1,390,061                  | 85,189            | 284,594                   | 0                            | 0                        | 0                     | 0                        |
| Indian Creek Local School District                | Jefferson | School | 76,018           | 1,684,312                  | 68,294            | 366,202                   | 3,834                        | 0                        | 0                     | 43,366                   |
| Steubenville City School District                 | Jefferson | School | 196,282          | 1,802,299                  | 349,818           | 495,212                   | 0                            | 0                        | 0                     | 11,206                   |
| Toronto City School District                      | Jefferson | School | 18,335           | 507,193                    | 0                 | 175,875                   | 42,962                       | 0                        | 0                     | 0                        |
| Kirtland Local School District                    | Lake      | School | 49,805           | 1,404,788                  | 0                 | 331,609                   | 0                            | 0                        | 0                     | 40,126                   |
| Mentor Exempted Village School District           | Lake      | School | 684,205          | 9,066,356                  | 0                 | 1,834,725                 | 718,566                      | 0                        | 0                     | 4,269                    |
| Perry Local School District                       | Lake      | School | 560,453          | 1,799,620                  | 78,916            | 369,148                   | 416,370                      | 0                        | 0                     | 4,253                    |
| Riverside Local School District                   | Lake      | School | 167,948          | 3,335,294                  | 19,993            | 924,089                   | 187,267                      | 0                        | 0                     | 12,517                   |
| Willoughby-Eastlake City School District          | Lake      | School | 239,632          | 7,698,912                  | 471,932           | 2,809,357                 | 9,271                        | 0                        | 0                     | 597,619                  |
| Chesapeake Union Exempted Village School District | Lawrence  | School | 75,905           | 1,046,250                  | 60,920            | 311,503                   | 15,923                       | 0                        | 0                     | 6,642                    |
| Dawson-Bryant Local School District               | Lawrence  | School | 32,835           | 1,150,960                  | 0                 | 391,169                   | 12,082                       | 0                        | 0                     | 5,510                    |
| Fairland Local School District                    | Lawrence  | School | 266,710          | 1,463,478                  | 0                 | 357,400                   | 0                            | 0                        | 0                     | 4,994                    |
| Ironton City School District                      | Lawrence  | School | 39,833           | 1,279,561                  | 0                 | 443,721                   | 0                            | 0                        | 0                     | 47,669                   |
| Rock Hill Local School District                   | Lawrence  | School | 93,875           | 1,517,142                  | 275,754           | 396,957                   | 36,355                       | 0                        | 0                     | 5,470                    |
| South Point Local School District                 | Lawrence  | School | 117,615          | 1,605,696                  | 0                 | 440,418                   | 72,929                       | 0                        | 0                     | 17,242                   |

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|                                               |          |        | Liabilities      |                            |                   |                           |                              |                          |                       |                          |
|-----------------------------------------------|----------|--------|------------------|----------------------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
| School                                        | County   | Type   | Accounts Payable | Accrued Wages And Benefits | Contracts Payable | Intergovernmental Payable | Matured Compensated Absences | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable |
| Symmes Valley Local School District           | Lawrence | School | 111,063          | 669,305                    | 134,792           | 238,452                   | 24,262                       | 0                        | 0                     | 0                        |
| Granville Exempted Village School District    | Licking  | School | 253,235          | 1,893,627                  | 0                 | 329,854                   | 0                            | 0                        | 0                     | 427,573                  |
| Heath City School District                    | Licking  | School | 40,379           | 887,192                    | 0                 | 271,181                   | 0                            | 0                        | 0                     | 38,782                   |
| Johnstown-Monroe Local School District        | Licking  | School | 61,959           | 953,742                    | 0                 | 45,504                    | 0                            | 0                        | 0                     | 4                        |
| Lakewood Local School District                | Licking  | School | 62,519           | 1,474,224                  | 0                 | 403,465                   | 0                            | 0                        | 0                     | 42,669                   |
| Licking Heights Local School District         | Licking  | School | 141,116          | 2,814,849                  | 0                 | 600,003                   | 0                            | 168,620                  | 0                     | 0                        |
| Licking Valley Local School District          | Licking  | School | 889,032          | 1,432,420                  | 0                 | 350,387                   | 0                            | 0                        | 0                     | 34,670                   |
| Newark City School District                   | Licking  | School | 321,020          | 4,983,108                  | 90,312            | 391,607                   | 0                            | 0                        | 0                     | 202,663                  |
| North Fork Local School District              | Licking  | School | 77,579           | 1,257,806                  | 0                 | 116,193                   | 0                            | 0                        | 0                     | 29,278                   |
| Northridge Local School District              | Licking  | School | 107,061          | 774,185                    | 0                 | 289,616                   | 68,867                       | 0                        | 0                     | 13,930                   |
| Riverside Local School District               | Logan    | School | 1,186            | 269,260                    | 0                 | 18,442                    | 0                            | 0                        | 0                     | 4,464                    |
| Amherst Exempted Village School District      | Lorain   | School | 276,253          | 3,493,293                  | 0                 | 769,151                   | 287,498                      | 0                        | 0                     | 51,635                   |
| Avon Lake City School District                | Lorain   | School | 145,046          | 3,207,944                  | 0                 | 320,936                   | 0                            | 0                        | 0                     | 199,021                  |
| Avon Local School District                    | Lorain   | School | 1,771,666        | 3,071,005                  | 0                 | 791,735                   | 0                            | 0                        | 0                     | 204,770                  |
| Columbia Local School District                | Lorain   | School | 38,326           | 1,060,999                  | 185,250           | 29,791                    | 0                            | 0                        | 0                     | 20,768                   |
| Elyria City School District                   | Lorain   | School | 681,628          | 5,909,539                  | 0                 | 1,878,333                 | 218,823                      | 0                        | 0                     | 225,585                  |
| Firelands Local School District               | Lorain   | School | 41,631           | 1,331,427                  | 0                 | 89,691                    | 0                            | 0                        | 0                     | 3,296                    |
| Keystone Local School District                | Lorain   | School | 42,743           | 1,204,623                  | 1,417,365         | 54,557                    | 0                            | 0                        | 5,000                 | 79,475                   |
| Lorain City School District                   | Lorain   | School | 1,560,054        | 6,368,823                  | 559,027           | 2,232,354                 | 26,891                       | 0                        | 0                     | 103,345                  |
| Midview Local School District                 | Lorain   | School | 274,065          | 2,481,824                  | 0                 | 0                         | 89,038                       | 0                        | 0                     | 132,673                  |
| North Ridgeville City School District         | Lorain   | School | 743,109          | 3,565,947                  | 0                 | 637,752                   | 0                            | 0                        | 0                     | 202,900                  |
| Oberlin City School District                  | Lorain   | School | 62,752           | 1,271,670                  | 0                 | 308,774                   | 0                            | 0                        | 0                     | 5,112                    |
| Sheffield-Sheffield Lake City School District | Lorain   | School | 1,607,997        | 1,445,425                  | 0                 | 379,125                   | 0                            | 0                        | 0                     | 110,218                  |
| Wellington Exempted Village School District   | Lorain   | School | 249,278          | 1,186,089                  | 0                 | 390,131                   | 0                            | 0                        | 0                     | 35,849                   |
| Anthony Wayne Local School District           | Lucas    | School | 65,527           | 4,102,281                  | 0                 | 141,493                   | 0                            | 0                        | 0                     | 50,164                   |
| Oregon City School District                   | Lucas    | School | 1,195,921        | 2,799,013                  | 0                 | 992,477                   | 0                            | 0                        | 0                     | 95,094                   |
| Ottawa Hills Local School District            | Lucas    | School | 86,562           | 843,961                    | 0                 | 182,907                   | 0                            | 0                        | 0                     | 8,750                    |
| Springfield Local School District             | Lucas    | School | 194,608          | 4,176,197                  | 0                 | 194,779                   | 0                            | 0                        | 0                     | 68,480                   |
| Sylvania City School District                 | Lucas    | School | 212,797          | 7,077,897                  | 1,709,421         | 559,167                   | 0                            | 0                        | 0                     | 415,525                  |
| Toledo City School District                   | Lucas    | School | 27,823,468       | 26,978,650                 | 0                 | 6,864,779                 | 0                            | 563,634                  | 0                     | 0                        |
| Washington Local School District              | Lucas    | School | 412,407          | 8,148,836                  | 580,329           | 217,591                   | 0                            | 0                        | 0                     | 107,733                  |
| Jefferson Local School District               | Madison  | School | 107,575          | 1,001,488                  | 0                 | 74,891                    | 0                            | 0                        | 0                     | 17,194                   |
| Jonathan Alder Local School District          | Madison  | School | 67,663           | 1,692,498                  | 0                 | 67,112                    | 0                            | 0                        | 0                     | 105,157                  |
| London City School District                   | Madison  | School | 21,781           | 1,894,065                  | 130,912           | 432,008                   | 0                            | 0                        | 0                     | 40,539                   |
| Madison-Plains Local School District          | Madison  | School | 37,396           | 1,181,127                  | 0                 | 316,892                   | 10,034                       | 0                        | 0                     | 323                      |
| Austintown Local School District              | Mahoning | School | 138,073          | 4,585,974                  | 0                 | 1,039,551                 | 0                            | 0                        | 0                     | 395,339                  |
| Boardman Local School District                | Mahoning | School | 88,870           | 4,784,737                  | 0                 | 1,281,500                 | 216,691                      | 0                        | 0                     | 95,270                   |
| Campbell City School District                 | Mahoning | School | 74,238           | 1,388,892                  | 0                 | 394,976                   | 21,215                       | 0                        | 0                     | 4,888                    |
| Canfield Local School District                | Mahoning | School | 21,921           | 2,109,387                  | 0                 | 366,896                   | 0                            | 0                        | 0                     | 1,914                    |
| Jackson-Milton Local School District          | Mahoning | School | 29,544           | 831,020                    | 111,628           | 43,873                    | 0                            | 0                        | 0                     | 210,180                  |
| Lowellville Local School District             | Mahoning | School | 13,348           | 498,767                    | 0                 | 16,832                    | 0                            | 0                        | 0                     | 5,671                    |
| Poland Local School District                  | Mahoning | School | 53,508           | 2,200,499                  | 0                 | 542,636                   | 0                            | 0                        | 0                     | 31,033                   |
| Sebring Local School District                 | Mahoning | School | 59,397           | 599,987                    | 0                 | 162,483                   | 11,390                       | 0                        | 0                     | 1,975                    |
| South Range Local School District             | Mahoning | School | 13,647           | 972,090                    | 79,539            | 36,691                    | 0                            | 0                        | 0                     | 58,847                   |
| Springfield Local School District             | Mahoning | School | 19,201           | 832,926                    | 46,807            | 31,691                    | 0                            | 0                        | 0                     | 35,386                   |

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**As of June 30, 2014**  
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|                                            |            |        | Liabilities      |                            |                   |                           |                              |                          |                       |                          |
|--------------------------------------------|------------|--------|------------------|----------------------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
| School                                     | County     | Type   | Accounts Payable | Accrued Wages And Benefits | Contracts Payable | Intergovernmental Payable | Matured Compensated Absences | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable |
| Struthers City School District             | Mahoning   | School | 19,791           | 1,690,207                  | 0                 | 501,643                   | 0                            | 0                        | 0                     | 6,124                    |
| West Branch Local School District          | Mahoning   | School | 150,324          | 2,319,502                  | 0                 | 107,113                   | 0                            | 0                        | 0                     | 18,649                   |
| Western Reserve Local School District      | Mahoning   | School | 38,012           | 542,210                    | 0                 | 210,187                   | 9,167                        | 0                        | 0                     | 198,119                  |
| Youngstown City School District            | Mahoning   | School | 526,583          | 5,744,182                  | 187,738           | 1,675,395                 | 641,086                      | 0                        | 0                     | 126,059                  |
| Elgin Local School District                | Marion     | School | 29,230           | 973,391                    | 276,773           | 234,154                   | 0                            | 0                        | 0                     | 65,018                   |
| Marion City School District                | Marion     | School | 566,989          | 4,464,350                  | 0                 | 913,483                   | 129,781                      | 30,794                   | 0                     | 0                        |
| Pleasant Local School District             | Marion     | School | 66,811           | 748,762                    | 0                 | 200,298                   | 0                            | 0                        | 0                     | 2,175                    |
| Ridgedale Local School District            | Marion     | School | 65,204           | 558,414                    | 0                 | 156,291                   | 0                            | 0                        | 0                     | 0                        |
| River Valley Local School District         | Marion     | School | 89,698           | 1,180,610                  | 0                 | 300,395                   | 2,270                        | 0                        | 0                     | 75,567                   |
| Black River Local School District          | Medina     | School | 76,101           | 1,190,926                  | 0                 | 79,213                    | 0                            | 0                        | 0                     | 5,256                    |
| Brunswick City School District             | Medina     | School | 233,077          | 7,072,759                  | 110,815           | 1,222,080                 | 335,288                      | 0                        | 0                     | 157,695                  |
| Buckeye Local School District              | Medina     | School | 182,200          | 1,824,310                  | 0                 | 396,295                   | 80,853                       | 0                        | 0                     | 44,377                   |
| Cloverleaf Local School District           | Medina     | School | 149,103          | 2,085,563                  | 4,367             | 656,286                   | 0                            | 122                      | 0                     | 716,056                  |
| Highland Local School District             | Medina     | School | 338,986          | 2,663,871                  | 0                 | 682,897                   | 0                            | 412                      | 0                     | 104,764                  |
| Medina City School District                | Medina     | School | 580,210          | 5,186,177                  | 137,783           | 878,830                   | 214,857                      | 0                        | 0                     | 471,633                  |
| Wadsworth City School District             | Medina     | School | 158,757          | 3,407,333                  | 212,866           | 284,639                   | 0                            | 0                        | 0                     | 345,067                  |
| Eastern Local School District              | Meigs      | School | 29,684           | 874,297                    | 0                 | 192,945                   | 0                            | 0                        | 0                     | 2,654                    |
| Meigs Local School District                | Meigs      | School | 37,973           | 1,608,976                  | 0                 | 455,460                   | 95,651                       | 0                        | 0                     | 28,991                   |
| Southern Local School District             | Meigs      | School | 115,227          | 607,881                    | 45,994            | 185,194                   | 18,433                       | 0                        | 0                     | 26,719                   |
| Bethel Local School District               | Miami      | School | 123,439          | 521,963                    | 0                 | 156,863                   | 23,769                       | 0                        | 0                     | 9,542                    |
| Covington Exempted Village School District | Miami      | School | 24,683           | 533,643                    | 65,746            | 30,392                    | 0                            | 0                        | 0                     | 76,652                   |
| Miami East Local School District           | Miami      | School | 123,221          | 998,567                    | 26,108            | 55,693                    | 0                            | 0                        | 0                     | 105,777                  |
| Piqua City School District                 | Miami      | School | 206,821          | 2,641,169                  | 1,420,279         | 496,491                   | 0                            | 0                        | 762                   | 183,416                  |
| Tipp City Exempted Village School District | Miami      | School | 34,760           | 1,779,818                  | 0                 | 468,294                   | 261,666                      | 0                        | 0                     | 46,355                   |
| Troy City School District                  | Miami      | School | 700,023          | 2,487,615                  | 0                 | 910,208                   | 0                            | 0                        | 0                     | 45,113                   |
| Switzerland of Ohio Local School District  | Monroe     | School | 319,278          | 1,619,413                  | 80,329            | 572,459                   | 128,841                      | 0                        | 0                     | 127,704                  |
| Brookville Local School District           | Montgomery | School | 4,779            | 1,375,356                  | 0                 | 0                         | 0                            | 0                        | 0                     | 58,567                   |
| Centerville City School District           | Montgomery | School | 449,888          | 8,337,754                  | 48,779            | 0                         | 0                            | 0                        | 0                     | 159,470                  |
| Dayton City School District                | Montgomery | School | 2,506,831        | 12,752,619                 | 0                 | 8,525,695                 | 363,701                      | 0                        | 0                     | 1,507,903                |
| Huber Heights City School District         | Montgomery | School | 496,041          | 5,285,982                  | 4,062             | 1,726,294                 | 0                            | 0                        | 0                     | 309,711                  |
| Jefferson Township Local School District   | Montgomery | School | 30,256           | 385,647                    | 8,125             | 25,018                    | 0                            | 0                        | 0                     | 0                        |
| Kettering City School District             | Montgomery | School | 580,941          | 10,410,284                 | 127,400           | 1,841,648                 | 0                            | 0                        | 17,976                | 293,795                  |
| Mad River Local School District            | Montgomery | School | 213,276          | 4,620,626                  | 175,612           | 0                         | 0                            | 0                        | 0                     | 30,536                   |
| Miamisburg City School District            | Montgomery | School | 817,550          | 4,538,119                  | 352,156           | 1,298,773                 | 0                            | 0                        | 0                     | 287,522                  |
| New Lebanon Local School District          | Montgomery | School | 66,568           | 1,341,900                  | 0                 | 0                         | 0                            | 0                        | 0                     | 8,192                    |
| Northmont City School District             | Montgomery | School | 1,595,314        | 5,484,444                  | 3,263,246         | 0                         | 364,113                      | 0                        | 0                     | 355,277                  |
| Northridge Local School District           | Montgomery | School | 52,513           | 1,335,594                  | 0                 | 391,786                   | 31,529                       | 0                        | 0                     | 28,335                   |
| Oakwood City School District               | Montgomery | School | 149,825          | 2,054,226                  | 118,290           | 581,007                   | 77,534                       | 0                        | 0                     | 34,222                   |
| Trotwood-Madison City School District      | Montgomery | School | 101,007          | 1,810,960                  | 345,000           | 0                         | 0                            | 0                        | 0                     | 115,833                  |
| Valley View Local School District          | Montgomery | School | 123,077          | 1,495,065                  | 0                 | 416,173                   | 0                            | 0                        | 0                     | 0                        |
| Vandalia-Butler City School District       | Montgomery | School | 493,478          | 2,263,952                  | 0                 | 136,156                   | 0                            | 0                        | 0                     | 210,909                  |
| West Carrollton City School District       | Montgomery | School | 108,881          | 3,916,945                  | 0                 | 199,157                   | 0                            | 0                        | 0                     | 20,213                   |
| Morgan Local School District               | Morgan     | School | 176,399          | 1,637,637                  | 0                 | 507,752                   | 14,355                       | 0                        | 0                     | 20,759                   |
| Cardington-Lincoln Local School District   | Morrow     | School | 59,228           | 909,614                    | 0                 | 229,028                   | 0                            | 0                        | 0                     | 8,358                    |
| Highland Local School District             | Morrow     | School | 85,617           | 1,597,210                  | 0                 | 392,542                   | 15,901                       | 0                        | 0                     | 61,633                   |

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**As of June 30, 2014**  
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|                                              |           |        | Liabilities      |                            |                   |                           |                              |                          |                       |                          |
|----------------------------------------------|-----------|--------|------------------|----------------------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
| School                                       | County    | Type   | Accounts Payable | Accrued Wages And Benefits | Contracts Payable | Intergovernmental Payable | Matured Compensated Absences | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable |
| Mt. Gilead Exempted Village School District  | Morrow    | School | 0                | 1,143,632                  | 0                 | 0                         | 0                            | 0                        | 0                     | 23,606                   |
| Northmor Local School District               | Morrow    | School | 4,560            | 1,016,178                  | 0                 | 35,912                    | 0                            | 0                        | 0                     | 101,650                  |
| East Muskingum Local School Dist             | Muskingum | School | 118,496          | 1,460,952                  | 0                 | 527,740                   | 78,688                       | 0                        | 0                     | 16,968                   |
| Franklin Local School District               | Muskingum | School | 443,796          | 2,246,744                  | 0                 | 392,863                   | 116,525                      | 0                        | 0                     | 12,490                   |
| Maysville Local School District              | Muskingum | School | 119,543          | 2,453,191                  | 0                 | 731,856                   | 12,668                       | 0                        | 0                     | 16,395                   |
| Tri-Valley Local School District             | Muskingum | School | 153,661          | 2,513,892                  | 0                 | 570,272                   | 15,751                       | 0                        | 0                     | 54,820                   |
| West Muskingum Local School District         | Muskingum | School | 128,904          | 1,176,686                  | 91,663            | 417,642                   | 0                            | 0                        | 0                     | 38,397                   |
| Zanesville City School District              | Muskingum | School | 170,371          | 3,713,548                  | 0                 | 746,598                   | 197,535                      | 0                        | 0                     | 74,416                   |
| Caldwell Exempted Village School District    | Noble     | School | 40,283           | 728,470                    | 0                 | 230,335                   | 16,337                       | 0                        | 0                     | 0                        |
| Noble Local School District                  | Noble     | School | 105,612          | 998,085                    | 21,825            | 348,629                   | 66,634                       | 0                        | 0                     | 1,161                    |
| Crooksville Exempted Village School District | Perry     | School | 142,824          | 854,580                    | 0                 | 131,315                   | 0                            | 0                        | 21,459                | 38,400                   |
| Circleville City School District             | Pickaway  | School | 495,098          | 1,999,330                  | 2,364,928         | 235,364                   | 0                            | 0                        | 0                     | 390,220                  |
| Logan Elm Local School District              | Pickaway  | School | 34,793           | 1,726,250                  | 0                 | 394,925                   | 0                            | 0                        | 0                     | 0                        |
| Teays Valley Local School District           | Pickaway  | School | 153,870          | 2,689,550                  | 0                 | 299,569                   | 0                            | 0                        | 0                     | 114,002                  |
| Westfall Local School District               | Pickaway  | School | 286,639          | 1,235,825                  | 0                 | 301,150                   | 0                            | 0                        | 0                     | 13,408                   |
| Scioto Valley Local School District          | Pike      | School | 23,021           | 1,114,130                  | 7,250             | 354,791                   | 0                            | 0                        | 20,000                | 1,825                    |
| Waverly City School District                 | Pike      | School | 73,058           | 1,179,729                  | 547,421           | 289,613                   | 0                            | 0                        | 0                     | 16,164                   |
| Western Local School District                | Pike      | School | 49,540           | 619,521                    | 0                 | 176,461                   | 2,552                        | 0                        | 0                     | 0                        |
| Aurora City School District                  | Portage   | School | 235,530          | 2,500,197                  | 0                 | 787,719                   | 92,697                       | 0                        | 0                     | 82,140                   |
| Crestwood Local School District              | Portage   | School | 71,319           | 1,867,047                  | 0                 | 508,316                   | 157,725                      | 0                        | 0                     | 16,524                   |
| Field Local School District                  | Portage   | School | 142,748          | 1,623,734                  | 0                 | 108,308                   | 0                            | 0                        | 0                     | 86,732                   |
| James A. Garfield Local School District      | Portage   | School | 101,867          | 1,272,011                  | 1,079,064         | 274,564                   | 236,109                      | 0                        | 0                     | 13,733                   |
| Kent City School District                    | Portage   | School | 530,946          | 3,350,517                  | 0                 | 1,265,713                 | 0                            | 0                        | 0                     | 51,273                   |
| Ravenna City School District                 | Portage   | School | 73,347           | 2,572,215                  | 0                 | 168,242                   | 0                            | 0                        | 0                     | 179,692                  |
| Rootstown Local School District              | Portage   | School | 62,971           | 933,511                    | 0                 | 280,919                   | 0                            | 0                        | 0                     | 0                        |
| Southeast Local School District              | Portage   | School | 34,154           | 1,273,239                  | 8,241             | 363,116                   | 93,419                       | 0                        | 0                     | 10,221                   |
| Streetsboro City School District             | Portage   | School | 76,345           | 1,853,492                  | 153,487           | 479,392                   | 0                            | 0                        | 0                     | 316,237                  |
| Waterloo Local School District               | Portage   | School | 23,029           | 893,607                    | 0                 | 37,671                    | 0                            | 5,925                    | 0                     | 24,029                   |
| Windham Exempted Village School District     | Portage   | School | 22,838           | 819,164                    | 0                 | 31,610                    | 0                            | 0                        | 0                     | 1,748                    |
| Tri-County North Local School District       | Preble    | School | 16,272           | 754,172                    | 0                 | 136,752                   | 13,585                       | 0                        | 0                     | 0                        |
| Clear Fork Valley Local School District      | Richland  | School | 43,482           | 1,190,345                  | 73,530            | 50,612                    | 0                            | 0                        | 0                     | 13,308                   |
| Crestview Local School District              | Richland  | School | 22,229           | 866,943                    | 0                 | 43,520                    | 0                            | 0                        | 0                     | 4,328                    |
| Lucas Local School District                  | Richland  | School | 6,701            | 409,669                    | 0                 | 14,328                    | 0                            | 0                        | 0                     | 1,697                    |
| Madison Local School District                | Richland  | School | 1,553            | 2,723,174                  | 189,507           | 81,789                    | 0                            | 0                        | 0                     | 125,889                  |
| Mansfield City School District               | Richland  | School | 187,178          | 4,648,773                  | 39,076            | 311,671                   | 0                            | 0                        | 0                     | 48,037                   |
| Ontario Local School District                | Richland  | School | 110,688          | 1,698,080                  | 0                 | 68,021                    | 0                            | 0                        | 0                     | 34,896                   |
| Plymouth Local School District               | Richland  | School | 3,956            | 796,470                    | 0                 | 56,347                    | 0                            | 0                        | 0                     | 4,845                    |
| Shelby City School District                  | Richland  | School | 99,680           | 1,484,505                  | 63,273            | 98,587                    | 0                            | 0                        | 0                     | 165,956                  |
| Adena Local School District                  | Ross      | School | 26,523           | 897,048                    | 465,509           | 2,065,747                 | 31,488                       | 0                        | 0                     | 6,245                    |
| Chillicothe City School District             | Ross      | School | 34,815           | 2,718,608                  | 0                 | 423,067                   | 0                            | 91,994                   | 0                     | 0                        |
| Huntington Local School District             | Ross      | School | 64,495           | 1,029,973                  | 0                 | 185,254                   | 0                            | 0                        | 0                     | 8,959                    |
| Paint Valley Local School District           | Ross      | School | 16,337           | 638,679                    | 0                 | 189,841                   | 8,179                        | 0                        | 0                     | 1,545                    |
| Southeastern Local School District           | Ross      | School | 35,637           | 1,029,852                  | 0                 | 234,753                   | 0                            | 0                        | 7,540                 | 7,000                    |
| Union-Scioto Local School District           | Ross      | School | 55,698           | 1,862,791                  | 49,325            | 409,062                   | 84,508                       | 0                        | 0                     | 14,525                   |
| Zane Trace Local School District             | Ross      | School | 81,005           | 821,776                    | 0                 | 198,600                   | 0                            | 0                        | 0                     | 12,588                   |

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**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                      |          |        | Liabilities      |                            |                   |                           |                              |                          |                       |                          |
|------------------------------------------------------|----------|--------|------------------|----------------------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
| School                                               | County   | Type   | Accounts Payable | Accrued Wages And Benefits | Contracts Payable | Intergovernmental Payable | Matured Compensated Absences | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable |
| Clyde-Green Springs Exempted Village School District | Sandusky | School | 36,768           | 1,544,509                  | 0                 | 62,196                    | 0                            | 0                        | 0                     | 80,703                   |
| Fremont City School District                         | Sandusky | School | 251,331          | 2,895,040                  | 37,536            | 924,125                   | 87,640                       | 0                        | 0                     | 331,703                  |
| Gibsonburg Exempted Village School District          | Sandusky | School | 388              | 881,666                    | 0                 | 25,669                    | 0                            | 0                        | 0                     | 8,495                    |
| Woodmore Local School District                       | Sandusky | School | 6,442            | 605,546                    | 0                 | 43,953                    | 0                            | 0                        | 0                     | 259,274                  |
| Bloom Vernon Local School District                   | Scioto   | School | 65,481           | 697,825                    | 0                 | 154,479                   | 45,147                       | 0                        | 0                     | 6,689                    |
| Clay Local School District                           | Scioto   | School | 25,682           | 604,558                    | 8,193             | 131,670                   | 0                            | 0                        | 0                     | 19,446                   |
| Green Local School District                          | Scioto   | School | 78,019           | 424,924                    | 0                 | 124,738                   | 0                            | 0                        | 0                     | 0                        |
| Minford Local School District                        | Scioto   | School | 108,725          | 792,871                    | 0                 | 299,326                   | 37,217                       | 0                        | 0                     | 2,343                    |
| New Boston Local School District                     | Scioto   | School | 30,770           | 310,561                    | 0                 | 110,831                   | 25,297                       | 0                        | 0                     | 24,058                   |
| Northwest Local School District                      | Scioto   | School | 46,791           | 1,708,000                  | 0                 | 312,814                   | 0                            | 0                        | 0                     | 0                        |
| Portsmouth City School District                      | Scioto   | School | 20,894           | 2,105,293                  | 0                 | 548,835                   | 0                            | 0                        | 0                     | 34,054                   |
| Washington-Nile Local School District                | Scioto   | School | 194,761          | 1,155,712                  | 0                 | 265,978                   | 0                            | 0                        | 0                     | 9,638                    |
| Wheelersburg Local School District                   | Scioto   | School | 120,029          | 1,144,839                  | 0                 | 245,309                   | 0                            | 0                        | 0                     | 20,722                   |
| Bettsville Local School District                     | Seneca   | School | 0                | 0                          | 0                 | 0                         | 0                            | 0                        | 0                     | 0                        |
| Seneca-East Local School District                    | Seneca   | School | 6,264            | 697,417                    | 0                 | 49,096                    | 0                            | 0                        | 0                     | 21,716                   |
| Tiffin City School District                          | Seneca   | School | 111,092          | 1,633,371                  | 521,765           | 76,715                    | 0                            | 0                        | 0                     | 21,552                   |
| Anna Local School District                           | Shelby   | School | 87,026           | 842,418                    | 0                 | 223,712                   | 0                            | 0                        | 0                     | 10,179                   |
| Botkins Local School District                        | Shelby   | School | 41,462           | 400,542                    | 512,968           | 90,623                    | 23,764                       | 0                        | 0                     | 22,330                   |
| Fort Loramie Local School District                   | Shelby   | School | 60,594           | 587,664                    | 0                 | 138,605                   | 35,579                       | 0                        | 0                     | 46,818                   |
| Hardin-Houston Local School District                 | Shelby   | School | 18,556           | 552,816                    | 0                 | 123,743                   | 6,613                        | 0                        | 0                     | 33,622                   |
| Russia Local School District                         | Shelby   | School | 7,849            | 336,844                    | 0                 | 76,394                    | 31,151                       | 0                        | 0                     | 15,943                   |
| Alliance City School District                        | Stark    | School | 273,737          | 3,652,649                  | 0                 | 805,157                   | 35,637                       | 0                        | 0                     | 31,535                   |
| Canton City School District                          | Stark    | School | 1,305,045        | 10,976,820                 | 149,800           | 2,855,176                 | 589,332                      | 0                        | 0                     | 124,886                  |
| Canton Local School District                         | Stark    | School | 40,458           | 2,380,084                  | 154,594           | 134,610                   | 0                            | 0                        | 0                     | 554,817                  |
| Fairless Local School District                       | Stark    | School | 64,933           | 1,789,157                  | 0                 | 112,947                   | 0                            | 0                        | 0                     | 27,458                   |
| Jackson Local School District                        | Stark    | School | 297,176          | 4,637,227                  | 0                 | 289,445                   | 0                            | 0                        | 0                     | 167,832                  |
| Lake Local School District                           | Stark    | School | 84,893           | 3,002,646                  | 0                 | 658,445                   | 0                            | 0                        | 0                     | 85,144                   |
| Louisville City School District                      | Stark    | School | 76,698           | 2,644,768                  | 7,432             | 608,340                   | 131,950                      | 0                        | 0                     | 86,713                   |
| Marlington Local School District                     | Stark    | School | 100,086          | 1,562,319                  | 0                 | 486,877                   | 71,496                       | 0                        | 0                     | 0                        |
| Massillon City School District                       | Stark    | School | 125,281          | 3,446,613                  | 169,444           | 588,795                   | 237,844                      | 0                        | 0                     | 38,431                   |
| Minerva Local School District                        | Stark    | School | 29,393           | 983,346                    | 0                 | 518,509                   | 83,453                       | 0                        | 0                     | 40,657                   |
| North Canton City School District                    | Stark    | School | 946,792          | 5,057,810                  | 0                 | 235,710                   | 0                            | 0                        | 0                     | 39,058                   |
| Perry Local School District                          | Stark    | School | 190,587          | 4,446,680                  | 534,050           | 955,897                   | 215,320                      | 0                        | 0                     | 2,850                    |
| Plain Local School District                          | Stark    | School | 6,724            | 4,337,044                  | 64,500            | 204,937                   | 0                            | 0                        | 0                     | 150,909                  |
| Sandy Valley Local School District                   | Stark    | School | 77,884           | 1,309,460                  | 0                 | 132,824                   | 0                            | 0                        | 0                     | 22,820                   |
| Tuslaw Local School District                         | Stark    | School | 60,752           | 1,150,054                  | 0                 | 225,350                   | 34,994                       | 0                        | 0                     | 28,371                   |
| Akron City School District                           | Summit   | School | 2,557,842        | 17,525,282                 | 0                 | 61,690,468                | 887,274                      | 0                        | 0                     | 0                        |
| Barberton City School District                       | Summit   | School | 207,517          | 3,284,141                  | 156,688           | 273,736                   | 0                            | 0                        | 0                     | 219,958                  |
| Copley-Fairlawn City School District                 | Summit   | School | 204,700          | 2,303,811                  | 455,181           | 1,012,233                 | 0                            | 0                        | 0                     | 5,398                    |
| Coventry Local School District                       | Summit   | School | 282,330          | 1,809,897                  | 1,064,000         | 805,643                   | 0                            | 0                        | 0                     | 302,662                  |
| Cuyahoga Falls City School District                  | Summit   | School | 429,922          | 3,720,407                  | 0                 | 1,258,972                 | 0                            | 0                        | 0                     | 9,306                    |
| Green Local School District                          | Summit   | School | 281,310          | 4,197,729                  | 437,669           | 1,062,285                 | 32,462                       | 0                        | 0                     | 69,616                   |
| Hudson City School District                          | Summit   | School | 469,076          | 5,135,711                  | 277,678           | 461,385                   | 0                            | 0                        | 0                     | 65,536                   |
| Mogadore Local School District                       | Summit   | School | 23,215           | 645,979                    | 0                 | 256,802                   | 14,374                       | 0                        | 0                     | 22,391                   |
| Nordonia Hills City School District                  | Summit   | School | 80,156           | 2,360,103                  | 0                 | 1,177,130                 | 0                            | 0                        | 0                     | 19,286                   |

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|                                                |            |        | Liabilities      |                            |                   |                           |                              |                          |                       |                          |
|------------------------------------------------|------------|--------|------------------|----------------------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
| School                                         | County     | Type   | Accounts Payable | Accrued Wages And Benefits | Contracts Payable | Intergovernmental Payable | Matured Compensated Absences | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable |
| Norton City School District                    | Summit     | School | 131,069          | 1,370,058                  | 207,931           | 458,538                   | 2,807                        | 0                        | 0                     | 152,952                  |
| Revere Local School District                   | Summit     | School | 405,689          | 2,782,698                  | 0                 | 771,443                   | 188,724                      | 1,761                    | 10,000                | 19,845                   |
| Springfield Local School District              | Summit     | School | 30,215           | 2,814,446                  | 910,224           | 2,776,045                 | 0                            | 0                        | 0                     | 453,205                  |
| Stow-Munroe Falls City School District         | Summit     | School | 155,627          | 4,047,881                  | 186,064           | 1,139,284                 | 0                            | 0                        | 0                     | 10,009                   |
| Tallmadge City School District                 | Summit     | School | 124,745          | 1,806,043                  | 0                 | 652,624                   | 121,300                      | 0                        | 0                     | 0                        |
| Twinsburg City School District                 | Summit     | School | 530,494          | 3,604,686                  | 23,522            | 1,024,854                 | 0                            | 0                        | 0                     | 56,161                   |
| Woodridge Local School District                | Summit     | School | 241,402          | 1,714,215                  | 0                 | 858,149                   | 31,273                       | 0                        | 0                     | 21,889                   |
| Bloomfield-Mespo Local School District         | Trumbull   | School | 39,615           | 316,464                    | 0                 | 16,216                    | 0                            | 0                        | 0                     | 869                      |
| Bristol Local School District                  | Trumbull   | School | 29,998           | 476,105                    | 0                 | 22,186                    | 0                            | 0                        | 0                     | 2,443                    |
| Brookfield Local School District               | Trumbull   | School | 75,816           | 888,673                    | 0                 | 250,483                   | 83,210                       | 0                        | 0                     | 303,101                  |
| Champion Local School District                 | Trumbull   | School | 37,009           | 1,151,567                  | 0                 | 84,285                    | 0                            | 0                        | 0                     | 30,893                   |
| Girard City School District                    | Trumbull   | School | 27,541           | 1,340,982                  | 0                 | 92,246                    | 0                            | 0                        | 0                     | 40,078                   |
| Howland Local School District                  | Trumbull   | School | 53,458           | 3,099,063                  | 195,627           | 143,780                   | 0                            | 0                        | 0                     | 4,413                    |
| Hubbard Exempted Village School District       | Trumbull   | School | 103,551          | 1,791,471                  | 111,268           | 404,478                   | 0                            | 0                        | 0                     | 49,092                   |
| Joseph Badger Local School District            | Trumbull   | School | 50,149           | 548,111                    | 0                 | 112,707                   | 61,498                       | 0                        | 0                     | 15,104                   |
| Labrae Local School District                   | Trumbull   | School | 40,612           | 1,256,022                  | 35,735            | 57,871                    | 0                            | 0                        | 0                     | 17,170                   |
| Lakeview Local School District                 | Trumbull   | School | 76,535           | 1,232,406                  | 0                 | 337,590                   | 179,262                      | 422                      | 0                     | 7,102                    |
| Liberty Local School District                  | Trumbull   | School | 71,547           | 960,820                    | 0                 | 271,141                   | 0                            | 0                        | 0                     | 29,507                   |
| Lordstown Local School District                | Trumbull   | School | 84,588           | 552,466                    | 0                 | 29,496                    | 0                            | 0                        | 0                     | 16,830                   |
| Maplewood Local School District                | Trumbull   | School | 40,693           | 527,096                    | 0                 | 208,480                   | 11,676                       | 0                        | 0                     | 6,607                    |
| Mathews Local School District                  | Trumbull   | School | 16,671           | 673,498                    | 0                 | 136,086                   | 277,302                      | 0                        | 0                     | 0                        |
| McDonald Local School District                 | Trumbull   | School | 29,522           | 543,764                    | 0                 | 157,858                   | 4,362                        | 0                        | 0                     | 2,749                    |
| Newton Falls Exempted Village School District  | Trumbull   | School | 22,912           | 1,057,774                  | 0                 | 218,174                   | 22,899                       | 0                        | 0                     | 4,831                    |
| Niles City School District                     | Trumbull   | School | 146,793          | 1,735,189                  | 17,354            | 656,197                   | 52,504                       | 0                        | 0                     | 87,021                   |
| Southington Local School District              | Trumbull   | School | 40,473           | 359,339                    | 0                 | 97,927                    | 11,887                       | 0                        | 0                     | 25,925                   |
| Warren City School District                    | Trumbull   | School | 878,933          | 4,769,647                  | 0                 | 1,364,071                 | 0                            | 0                        | 0                     | 96,881                   |
| Weathersfield Local School District            | Trumbull   | School | 15,622           | 818,440                    | 1,209,870         | 26,141                    | 0                            | 0                        | 0                     | 25,452                   |
| Claymont City School District                  | Tuscarawas | School | 50,103           | 1,324,423                  | 301,595           | 81,958                    | 0                            | 0                        | 0                     | 4,788                    |
| Dover City School District                     | Tuscarawas | School | 207,320          | 2,701,810                  | 0                 | 496,900                   | 15,520                       | 0                        | 0                     | 6,725                    |
| Garaway Local School District                  | Tuscarawas | School | 44,598           | 1,260,314                  | 100,816           | 39,744                    | 0                            | 0                        | 0                     | 626                      |
| Indian Valley Local School District            | Tuscarawas | School | 57,406           | 1,678,221                  | 0                 | 521,288                   | 53,305                       | 0                        | 0                     | 25,453                   |
| New Philadelphia City School District          | Tuscarawas | School | 189,254          | 2,487,651                  | 122,236           | 473,930                   | 0                            | 0                        | 0                     | 5,392                    |
| Newcomerstown Exempted Village School District | Tuscarawas | School | 175,545          | 975,392                    | 0                 | 24,818                    | 0                            | 0                        | 0                     | 4,328                    |
| Tuscarawas Valley Local School District        | Tuscarawas | School | 22,023           | 1,224,269                  | 0                 | 54,638                    | 0                            | 0                        | 0                     | 4,410                    |
| Fairbanks Local School District                | Union      | School | 58,844           | 724,119                    | 0                 | 38,439                    | 0                            | 0                        | 0                     | 17,611                   |
| Marysville Exempted Village School District    | Union      | School | 798,442          | 4,847,774                  | 0                 | 265,662                   | 0                            | 0                        | 0                     | 219,839                  |
| North Union Local School District              | Union      | School | 321,249          | 1,340,407                  | 0                 | 343,725                   | 0                            | 0                        | 16,484                | 16,884                   |
| Lincolnview Local School District              | Van Wert   | School | 127,503          | 607,718                    | 0                 | 23,877                    | 0                            | 0                        | 0                     | 38,686                   |
| Vinton Local School District                   | Vinton     | School | 94,178           | 2,817,494                  | 89,142            | 477,831                   | 18,166                       | 0                        | 0                     | 11,288                   |
| Carlisle Local School District                 | Warren     | School | 104,338          | 1,526,577                  | 0                 | 330,814                   | 83,981                       | 0                        | 0                     | 0                        |
| Franklin City School District                  | Warren     | School | 63,066           | 2,345,990                  | 0                 | 584,005                   | 0                            | 0                        | 0                     | 115,590                  |
| Kings Local School District                    | Warren     | School | 638,331          | 2,568,249                  | 0                 | 794,004                   | 123,623                      | 0                        | 0                     | 163,770                  |
| Little Miami Local School District             | Warren     | School | 109,025          | 2,328,655                  | 0                 | 0                         | 0                            | 0                        | 0                     | 116,587                  |
| Mason City School District                     | Warren     | School | 409,154          | 13,619,779                 | 0                 | 0                         | 0                            | 0                        | 0                     | 516,579                  |
| Springboro Community City School District      | Warren     | School | 459,363          | 4,485,860                  | 0                 | 1,027,374                 | 8,961                        | 0                        | 0                     | 248,970                  |

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities  
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|                                             |            |        | Liabilities      |                            |                   |                           |                              |                          |                       |                          |
|---------------------------------------------|------------|--------|------------------|----------------------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
| School                                      | County     | Type   | Accounts Payable | Accrued Wages And Benefits | Contracts Payable | Intergovernmental Payable | Matured Compensated Absences | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable |
| Belpre City School District                 | Washington | School | 116,063          | 811,049                    | 0                 | 101,462                   | 0                            | 0                        | 0                     | 11,885                   |
| Frontier Local School District              | Washington | School | 19,483           | 709,855                    | 0                 | 32,345                    | 0                            | 0                        | 0                     | 7,133                    |
| Warren Local School District                | Washington | School | 28,814           | 1,605,647                  | 0                 | 372,163                   | 168,728                      | 0                        | 0                     | 0                        |
| Wolf Creek Local School District            | Washington | School | 35,252           | 452,317                    | 14,321            | 153,682                   | 12,597                       | 0                        | 0                     | 12,423                   |
| Chippewa Local School District              | Wayne      | School | 13,591           | 958,461                    | 7,675             | 101,379                   | 0                            | 0                        | 0                     | 0                        |
| Dalton Local School District                | Wayne      | School | 58,374           | 750,592                    | 854,100           | 53,664                    | 0                            | 0                        | 0                     | 261,093                  |
| Wooster City School District                | Wayne      | School | 440,535          | 3,497,895                  | 598,702           | 550,696                   | 0                            | 0                        | 0                     | 39,178                   |
| Bowling Green City School District          | Wood       | School | 209,149          | 1,708,453                  | 0                 | 170,696                   | 0                            | 0                        | 0                     | 100,270                  |
| Eastwood Local School District              | Wood       | School | 28,173           | 1,329,693                  | 0                 | 41,945                    | 369                          | 0                        | 0                     | 10,005                   |
| North Baltimore Local School District       | Wood       | School | 51,377           | 634,441                    | 0                 | 107,791                   | 0                            | 0                        | 0                     | 95,673                   |
| Otsego Local School District                | Wood       | School | 35,494           | 1,167,983                  | 0                 | 889,367                   | 0                            | 0                        | 0                     | 108,288                  |
| Perrysburg Exempted Village School District | Wood       | School | 214,084          | 4,994,009                  | 215,636           | 1,116,158                 | 0                            | 0                        | 0                     | 105,938                  |
| Rossford Exempted Village School District   | Wood       | School | 89,147           | 2,569,668                  | 0                 | 591,638                   | 0                            | 0                        | 0                     | 0                        |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
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**Liabilities (Continued)**

| School                                                    | County     | Type    | Retainage Payable | Claims Payable | Unearned Revenue | Notes Payable | Due Within One Year | Due In More Than One Year | Other Liabilities | * Total Liabilities * |
|-----------------------------------------------------------|------------|---------|-------------------|----------------|------------------|---------------|---------------------|---------------------------|-------------------|-----------------------|
| Apollo Joint Vocational School District                   | Allen      | CC/JVSD | 25,060            | 0              | 0                | 0             | 244,440             | 31,241,946                | 0                 | 33,236,833            |
| Ashland Co-West Holmes Joint Vocational School District   | Ashland    | CC/JVSD | 0                 | 92,984         | 100              | 0             | 177,699             | 888,719                   | 0                 | 1,707,527             |
| Ashtabula County Career and Technical Center              | Ashtabula  | CC/JVSD | 0                 | 0              | 0                | 0             | 113,706             | 573,397                   | 0                 | 1,848,636             |
| Tri-County Career Center                                  | Athens     | CC/JVSD | 0                 | 0              | 0                | 0             | 95,615              | 325,837                   | 0                 | 1,207,442             |
| Belmont-Harrison Vocational School District               | Belmont    | CC/JVSD | 68,258            | 0              | 0                | 0             | 127,480             | 1,745,351                 | 0                 | 2,553,307             |
| Southern Hills Joint Vocational School District           | Brown      | CC/JVSD | 4,960             | 0              | 0                | 0             | 447,817             | 4,222,736                 | 0                 | 5,189,534             |
| Butler Technology and Career Development Schools          | Butler     | CC/JVSD | 0                 | 0              | 0                | 0             | 639,362             | 11,556,098                | 0                 | 17,255,858            |
| Springfield-Clark Career Technology Center                | Clark      | CC/JVSD | 0                 | 0              | 0                | 0             | 655,102             | 3,229,461                 | 0                 | 5,128,376             |
| U.S. Grant Joint Vocational School District               | Clermont   | CC/JVSD | 81,435            | 0              | 0                | 0             | 71,265              | 499,459                   | 0                 | 1,858,184             |
| Columbiana County Career and Technology Center            | Columbiana | CC/JVSD | 0                 | 0              | 560              | 0             | 66,666              | 211,077                   | 0                 | 663,009               |
| Coshocton County Career Center                            | Coshocton  | CC/JVSD | 0                 | 51,186         | 0                | 0             | 50,629              | 480,877                   | 20,485            | 986,308               |
| Cuyahoga Valley Career Center                             | Cuyahoga   | CC/JVSD | 0                 | 0              | 1,857            | 0             | 157,879             | 1,621,005                 | 156,735           | 3,212,855             |
| Polaris Career Center                                     | Cuyahoga   | CC/JVSD | 0                 | 0              | 0                | 0             | 1,369,294           | 2,780,656                 | 0                 | 5,469,711             |
| Delaware Area Career Center                               | Delaware   | CC/JVSD | 0                 | 0              | 0                | 0             | 509,250             | 1,043,574                 | 97,625            | 2,627,649             |
| Ehove Career Center                                       | Erie       | CC/JVSD | 181,904           | 0              | 0                | 0             | 530,521             | 9,946,396                 | 216,775           | 12,136,006            |
| Eastland-Fairfield Career and Technical School            | Franklin   | CC/JVSD | 22,459            | 477,892        | 0                | 0             | 951,599             | 3,250,022                 | 0                 | 6,785,189             |
| Gallia-Jackson-Vinton Joint Vocational School District    | Gallia     | CC/JVSD | 0                 | 25,196         | 0                | 0             | 206,211             | 2,065,384                 | 40,089            | 3,083,793             |
| Greene County Vocational School District                  | Greene     | CC/JVSD | 0                 | 0              | 0                | 0             | 91,310              | 312,273                   | 0                 | 2,066,286             |
| Great Oaks Institute of Technology and Career Development | Hamilton   | CC/JVSD | 6,584             | 45,806         | 0                | 0             | 2,395,554           | 16,531,344                | 0                 | 22,317,233            |
| Four County Career Center                                 | Henry      | CC/JVSD | 95,244            | 0              | 0                | 0             | 274,885             | 4,545,473                 | 0                 | 7,060,808             |
| Jefferson County Joint Vocational School District         | Jefferson  | CC/JVSD | 0                 | 159,492        | 0                | 0             | 91,250              | 1,011,707                 | 0                 | 1,695,863             |
| Knox County Career Center                                 | Knox       | CC/JVSD | 0                 | 8,866          | 0                | 0             | 498,241             | 7,281,605                 | 0                 | 9,822,170             |
| Auburn Vocational School District                         | Lake       | CC/JVSD | 0                 | 0              | 0                | 0             | 424,055             | 5,209,474                 | 0                 | 6,394,013             |
| Lawrence County Joint Vocational School District          | Lawrence   | CC/JVSD | 636,376           | 0              | 0                | 0             | 537,584             | 5,573,252                 | 143,018           | 7,723,560             |
| Career & Technology Education Center                      | Licking    | CC/JVSD | 0                 | 0              | 0                | 0             | 487,263             | 25,234,944                | 160,812           | 26,902,279            |
| Ohio Hi-Point Joint Vocational School District            | Logan      | CC/JVSD | 0                 | 0              | 0                | 0             | 153,495             | 814,636                   | 0                 | 1,612,668             |
| Lorain County Joint Vocational School District            | Lorain     | CC/JVSD | 0                 | 0              | 0                | 0             | 460,707             | 6,153,071                 | 0                 | 8,732,834             |
| Tolles Career & Technical Center                          | Madison    | CC/JVSD | 0                 | 0              | 0                | 0             | 977,472             | 2,482,573                 | 0                 | 4,609,203             |
| Mahoning County Career and Technical Center               | Mahoning   | CC/JVSD | 0                 | 0              | 0                | 0             | 478,837             | 15,455,253                | 0                 | 16,884,365            |
| Tri-Rivers Joint Vocational School District               | Marion     | CC/JVSD | 0                 | 0              | 0                | 0             | 374,435             | 2,220,203                 | 52,012            | 3,540,717             |
| Medina County Joint Vocational School District            | Medina     | CC/JVSD | 0                 | 0              | 0                | 0             | 186,145             | 1,479,575                 | 35,199            | 3,095,863             |
| Upper Valley Career Center                                | Miami      | CC/JVSD | 0                 | 0              | 0                | 0             | 1,124,513           | 4,532,642                 | 166,702           | 7,280,410             |
| Miami Valley Career Technology Center                     | Montgomery | CC/JVSD | 27,262            | 0              | 0                | 0             | 621,510             | 8,215,173                 | 0                 | 12,330,787            |
| Mid-East Career and Technology Center                     | Muskingum  | CC/JVSD | 728,680           | 0              | 0                | 0             | 2,162,038           | 12,093,602                | 142,824           | 18,239,808            |
| Pike County Career and Technology Center                  | Pike       | CC/JVSD | 0                 | 0              | 0                | 0             | 191,514             | 3,049,605                 | 0                 | 3,703,173             |
| Maplewood Career Center                                   | Portage    | CC/JVSD | 0                 | 0              | 0                | 0             | 81,956              | 1,035,993                 | 52,470            | 2,048,360             |
| Pioneer Career & Technology Center                        | Richland   | CC/JVSD | 0                 | 187,361        | 0                | 0             | 576,134             | 11,337,383                | 168,758           | 13,769,719            |
| Pickaway-Ross Career & Technology Center                  | Ross       | CC/JVSD | 0                 | 0              | 0                | 0             | 594,023             | 3,249,291                 | 0                 | 5,444,344             |
| Vanguard Sentinel Career and Technology Centers           | Sandusky   | CC/JVSD | 0                 | 0              | 0                | 0             | 489,649             | 5,065,802                 | 147,083           | 6,929,216             |
| Scioto County Career Technical Center                     | Scioto     | CC/JVSD | 0                 | 0              | 0                | 0             | 124,819             | 3,680,322                 | 0                 | 4,422,788             |
| Stark County Area Vocational School District              | Stark      | CC/JVSD | 0                 | 0              | 0                | 0             | 251,703             | 666,223                   | 87,605            | 2,054,576             |
| Portage Lakes Career Center                               | Summit     | CC/JVSD | 0                 | 0              | 0                | 0             | 89,180              | 535,581                   | 22,851            | 1,517,484             |
| Trumbull Career and Technical Center                      | Trumbull   | CC/JVSD | 0                 | 616            | 0                | 0             | 650,038             | 6,430,116                 | 179,597           | 8,640,852             |
| Buckeye Joint Vocational School                           | Tuscarawas | CC/JVSD | 0                 | 141,372        | 0                | 0             | 21,143              | 487,091                   | 229,059           | 2,060,759             |
| Vantage Career Center                                     | Van Wert   | CC/JVSD | 0                 | 0              | 0                | 0             | 558,033             | 16,068,104                | 73,425            | 17,323,809            |



**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
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| Liabilities (Continued)                        |            |         |                   |                |                  |               |                     |                           |                   |                       |
|------------------------------------------------|------------|---------|-------------------|----------------|------------------|---------------|---------------------|---------------------------|-------------------|-----------------------|
| School                                         | County     | Type    | Retainage Payable | Claims Payable | Unearned Revenue | Notes Payable | Due Within One Year | Due In More Than One Year | Other Liabilities | * Total Liabilities * |
| Warren County Career Center                    | Warren     | CC/JVSD | 0                 | 0              | 0                | 0             | 699,425             | 5,395,003                 | 0                 | 7,299,795             |
| Washington County Career Center                | Washington | CC/JVSD | 0                 | 0              | 0                | 0             | 135,240             | 2,478,425                 | 53,422            | 3,139,634             |
| Wayne County Schools Career Center             | Wayne      | CC/JVSD | 0                 | 0              | 0                | 0             | 1,131,499           | 3,991,862                 | 72,441            | 6,209,786             |
| Penta Career Center                            | Wood       | CC/JVSD | 0                 | 0              | 0                | 0             | 2,514,905           | 43,369,667                | 0                 | 49,319,475            |
| Athens-Meigs County Educational Service Center | Athens     | ESC     | 0                 | 0              | 0                | 0             | 17,372              | 76,451                    | 0                 | 1,029,568             |
| Brown County Educational Service Center        | Brown      | ESC     | 0                 | 0              | 0                | 0             | 12,703              | 180,886                   | 0                 | 657,017               |
| Clark County Educational Service Center        | Clark      | ESC     | 0                 | 0              | 0                | 0             | 21,608              | 96,164                    | 0                 | 993,173               |
| Clermont County Educational Service Center     | Clermont   | ESC     | 0                 | 0              | 0                | 0             | 35,392              | 428,094                   | 0                 | 2,126,818             |
| Southern Ohio Educational Service Center       | Clinton    | ESC     | 0                 | 0              | 0                | 0             | 49,252              | 204,471                   | 0                 | 508,356               |
| Columbiana County Educational Service Center   | Columbiana | ESC     | 0                 | 0              | 0                | 0             | 141,822             | 737,352                   | 124,508           | 1,614,194             |
| Educational Service Center of Cuyahoga County  | Cuyahoga   | ESC     | 0                 | 0              | 0                | 0             | 1,716,732           | 2,534,479                 | 0                 | 8,895,392             |
| North Point Educational Service Center         | Erie       | ESC     | 0                 | 0              | 1,920            | 0             | 245,172             | 1,065,076                 | 310,342           | 3,514,875             |
| Fairfield County Educational Service Center    | Fairfield  | ESC     | 0                 | 246,614        | 0                | 0             | 60,969              | 179,157                   | 0                 | 1,582,171             |
| Educational Service Center of Central Ohio     | Franklin   | ESC     | 0                 | 559,136        | 476,184          | 0             | 1,056,128           | 3,762,741                 | 0                 | 12,672,331            |
| Northwest Ohio Educational Service Center      | Fulton     | ESC     | 0                 | 0              | 0                | 0             | 263,550             | 1,394,651                 | 0                 | 3,725,453             |
| Gallia/Vinton Educational Service Center       | Gallia     | ESC     | 0                 | 0              | 0                | 0             | 2,811               | 35,472                    | 0                 | 123,612               |
| Geauga County Educational Service Center       | Geauga     | ESC     | 0                 | 0              | 0                | 0             | 84,103              | 318,891                   | 0                 | 1,575,960             |
| Greene County Educational Service Center       | Greene     | ESC     | 0                 | 0              | 0                | 0             | 65,991              | 750,585                   | 0                 | 2,193,834             |
| Ohio Valley Educational Service Center         | Guernsey   | ESC     | 0                 | 0              | 0                | 0             | 115,150             | 260,615                   | 0                 | 1,159,585             |
| Hamilton Educational Service Center            | Hamilton   | ESC     | 0                 | 0              | 0                | 0             | 265,548             | 5,069,461                 | 0                 | 9,945,868             |
| Hancock County Educational Service Center      | Hancock    | ESC     | 0                 | 0              | 0                | 0             | 24,227              | 395,757                   | 0                 | 1,185,608             |
| Jefferson County Educational Service Center    | Jefferson  | ESC     | 0                 | 64,585         | 0                | 0             | 127,175             | 109,651                   | 23,653            | 531,191               |
| Knox County Educational Service Center         | Knox       | ESC     | 0                 | 0              | 0                | 0             | 53,945              | 178,682                   | 0                 | 643,706               |
| Lake County Educational Service Center         | Lake       | ESC     | 0                 | 0              | 0                | 0             | 37,470              | 70,943                    | 0                 | 1,600,222             |
| Lawrence County Educational Service Center     | Lawrence   | ESC     | 0                 | 0              | 0                | 0             | 47,325              | 74,505                    | 0                 | 298,977               |
| Lorain County Educational Service Center       | Lorain     | ESC     | 0                 | 0              | 0                | 0             | 217,746             | 713,245                   | 0                 | 1,935,515             |
| Educational Service Center of Lake Erie West   | Lucas      | ESC     | 0                 | 0              | 0                | 0             | 283,130             | 1,129,395                 | 228,643           | 3,153,354             |
| Mahoning County Educational Service Center     | Mahoning   | ESC     | 0                 | 0              | 278,854          | 0             | 184,850             | 537,519                   | 312,791           | 3,541,759             |
| Medina County Educational Service Center       | Medina     | ESC     | 0                 | 0              | 0                | 0             | 36,016              | 52,119                    | 0                 | 266,071               |
| Miami County Educational Service Center        | Miami      | ESC     | 0                 | 0              | 0                | 0             | 67,289              | 469,673                   | 0                 | 2,301,324             |
| Montgomery County Educational Service Center   | Montgomery | ESC     | 0                 | 0              | 0                | 0             | 121,251             | 586,773                   | 0                 | 3,944,715             |
| Muskingum Valley Educational Service Center    | Muskingum  | ESC     | 0                 | 0              | 0                | 0             | 0                   | 909,565                   | 48,605            | 3,240,796             |
| Pickaway County Educational Service Center     | Pickaway   | ESC     | 0                 | 0              | 0                | 0             | 9,955               | 208,252                   | 0                 | 644,976               |
| Portage County Educational Service Center      | Portage    | ESC     | 0                 | 0              | 0                | 0             | 23,274              | 108,732                   | 19,968            | 1,571,935             |
| Putnam County Educational Service Center       | Putnam     | ESC     | 0                 | 0              | 0                | 0             | 126,543             | 808,046                   | 77,985            | 1,545,780             |
| Ross-Pike Educational Service District         | Ross       | ESC     | 0                 | 120,000        | 0                | 0             | 41,732              | 208,766                   | 0                 | 1,538,596             |
| South Central Ohio Educational Service Center  | Scioto     | ESC     | 0                 | 0              | 0                | 0             | 115,980             | 291,523                   | 0                 | 1,449,640             |
| North Central Ohio Educational Service Center  | Seneca     | ESC     | 0                 | 0              | 16,412           | 0             | 266,238             | 3,867,465                 | 270,534           | 6,380,537             |
| Stark County Educational Service Center        | Stark      | ESC     | 0                 | 0              | 58,054           | 0             | 207,575             | 1,012,441                 | 0                 | 4,117,210             |
| Summit County Educational Service Center       | Summit     | ESC     | 0                 | 0              | 0                | 0             | 106,001             | 827,670                   | 142,083           | 2,880,235             |
| Trumbull County Educational Service Center     | Trumbull   | ESC     | 0                 | 0              | 430              | 0             | 79,383              | 782,512                   | 242,872           | 3,085,370             |
| East Central Ohio Educational Service Center   | Tuscarawas | ESC     | 0                 | 0              | 0                | 0             | 216,193             | 335,032                   | 0                 | 1,641,591             |
| Wood County Educational Service Center         | Wood       | ESC     | 0                 | 0              | 0                | 0             | 128,012             | 577,862                   | 0                 | 2,388,550             |
| Adams County/Ohio Valley School District       | Adams      | School  | 0                 | 0              | 0                | 0             | 2,220,001           | 28,913,856                | 0                 | 34,953,380            |
| Manchester Local School District               | Adams      | School  | 0                 | 0              | 0                | 0             | 1,234,520           | 9,981,987                 | 1,125             | 12,853,538            |

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**All Schools Reporting Under GAAP**

**Liabilities (Continued)**

| School                                                   | County    | Type   | Retainage Payable | Claims Payable | Unearned Revenue | Notes Payable | Due Within One Year | Due In More Than One Year | Other Liabilities | * Total Liabilities * |
|----------------------------------------------------------|-----------|--------|-------------------|----------------|------------------|---------------|---------------------|---------------------------|-------------------|-----------------------|
| Delphos City School District                             | Allen     | School | 0                 | 0              | 0                | 0             | 14,347              | 536,972                   | 11,530            | 1,643,596             |
| Ashland City School District                             | Ashland   | School | 170,756           | 263,549        | 0                | 0             | 1,032,866           | 31,743,914                | 0                 | 41,842,696            |
| Hillsdale Local School District                          | Ashland   | School | 0                 | 349,789        | 123,970          | 500,000       | 170,701             | 661,468                   | 133,816           | 2,754,489             |
| Loudonville-Perrysville Exempted Village School District | Ashland   | School | 0                 | 158,000        | 0                | 0             | 219,297             | 2,032,468                 | 0                 | 3,848,397             |
| Mapleton Local School District                           | Ashland   | School | 0                 | 0              | 0                | 0             | 381,363             | 2,705,303                 | 137,129           | 3,894,490             |
| Ashtabula Area City School District                      | Ashtabula | School | 0                 | 1,014,900      | 0                | 0             | 1,802,761           | 33,701,702                | 0                 | 40,171,527            |
| Buckeye Local School District                            | Ashtabula | School | 0                 | 462,377        | 0                | 0             | 53,950              | 1,019,593                 | 0                 | 3,238,678             |
| Conneaut Area City School District                       | Ashtabula | School | 0                 | 0              | 0                | 0             | 612,685             | 5,792,543                 | 0                 | 8,776,657             |
| Geneva Area City School District                         | Ashtabula | School | 0                 | 19,567         | 0                | 0             | 1,161,731           | 17,166,708                | 0                 | 21,105,601            |
| Grand Valley Local School District                       | Ashtabula | School | 21,851            | 0              | 0                | 0             | 825,785             | 9,482,293                 | 65,497            | 12,051,137            |
| Jefferson Area Local School District                     | Ashtabula | School | 0                 | 0              | 0                | 0             | 1,114,558           | 21,725,166                | 0                 | 25,107,829            |
| Athens City School District                              | Athens    | School | 0                 | 209,208        | 0                | 0             | 1,784,900           | 10,403,672                | 0                 | 15,618,240            |
| Federal-Hocking Local School District                    | Athens    | School | 0                 | 0              | 0                | 0             | 195,814             | 876,003                   | 91,507            | 2,547,323             |
| Nelsonville-York City School District                    | Athens    | School | 0                 | 0              | 0                | 0             | 635,697             | 5,789,144                 | 0                 | 7,918,732             |
| Trimble Local School District                            | Athens    | School | 0                 | 0              | 0                | 0             | 103,194             | 1,308,731                 | 0                 | 2,555,730             |
| Minster Local School District                            | Auglaize  | School | 0                 | 0              | 0                | 0             | 82,585              | 11,411,224                | 0                 | 12,589,241            |
| New Bremen Local School District                         | Auglaize  | School | 0                 | 0              | 0                | 0             | 101,318             | 3,875,930                 | 0                 | 5,068,267             |
| Barnesville Exempted Village School District             | Belmont   | School | 0                 | 0              | 0                | 0             | 325,698             | 3,133,485                 | 85,262            | 4,509,694             |
| Bellaire Local School District                           | Belmont   | School | 0                 | 242,848        | 0                | 0             | 452,673             | 2,580,953                 | 35,658            | 4,548,251             |
| Bridgeport Exempted Village School District              | Belmont   | School | 0                 | 9,469          | 0                | 0             | 277,755             | 4,699,427                 | 120,012           | 5,792,403             |
| Martins Ferry City School District                       | Belmont   | School | 0                 | 0              | 0                | 0             | 674,199             | 13,453,135                | 59,309            | 15,772,221            |
| Shadyside Local School District                          | Belmont   | School | 0                 | 121,722        | 0                | 0             | 70,913              | 499,379                   | 0                 | 1,505,467             |
| St. Clairsville-Richland City School District            | Belmont   | School | 34,400            | 5,355          | 0                | 0             | 264,337             | 2,017,818                 | 10,000            | 4,129,787             |
| Union Local School District                              | Belmont   | School | 0                 | 0              | 0                | 0             | 457,372             | 1,987,704                 | 0                 | 4,232,642             |
| Eastern Local School District                            | Brown     | School | 0                 | 0              | 0                | 0             | 628,841             | 7,213,243                 | 0                 | 9,211,593             |
| Fayetteville-Perry Local School District                 | Brown     | School | 0                 | 0              | 0                | 0             | 460,026             | 6,836,387                 | 0                 | 8,182,959             |
| Western Brown Local School District                      | Brown     | School | 0                 | 0              | 0                | 0             | 776,065             | 4,772,183                 | 0                 | 8,376,775             |
| Edgewood City School District                            | Butler    | School | 165,435           | 0              | 0                | 0             | 2,006,953           | 39,590,453                | 1,406,207         | 47,388,105            |
| Fairfield City School District                           | Butler    | School | 39,636            | 106,149        | 0                | 0             | 3,969,033           | 31,671,554                | 0                 | 45,247,167            |
| Lakota Local School District                             | Butler    | School | 0                 | 307            | 0                | 0             | 9,727,030           | 175,016,993               | 0                 | 204,386,979           |
| Madison Local School District                            | Butler    | School | 0                 | 0              | 0                | 0             | 438,923             | 13,432,758                | 0                 | 15,453,828            |
| Middletown City School District                          | Butler    | School | 0                 | 0              | 0                | 0             | 3,490,745           | 61,129,398                | 0                 | 73,603,856            |
| Monroe Local School District                             | Butler    | School | 0                 | 0              | 0                | 0             | 1,172,487           | 30,298,625                | 1,861,294         | 35,249,414            |
| New Miami Local School District                          | Butler    | School | 0                 | 0              | 0                | 0             | 227,048             | 1,631,817                 | 0                 | 2,709,430             |
| Ross Local School District                               | Butler    | School | 252,058           | 0              | 0                | 0             | 911,125             | 18,552,325                | 0                 | 24,350,672            |
| Talawanda School District                                | Butler    | School | 0                 | 0              | 0                | 0             | 2,092,844           | 47,978,979                | 0                 | 54,251,898            |
| Brown Local School District                              | Carroll   | School | 0                 | 0              | 0                | 0             | 42,461              | 17,954,292                | 0                 | 19,323,722            |
| Carrollton Exempted Village School District              | Carroll   | School | 0                 | 461,002        | 359,157          | 0             | 214,070             | 1,512,657                 | 44,967            | 5,425,365             |
| Mechanicsburg Exempted Village School District           | Champaign | School | 0                 | 0              | 0                | 0             | 529,074             | 7,488,161                 | 134,442           | 8,882,413             |
| Triad Local School District                              | Champaign | School | 0                 | 0              | 0                | 0             | 445,910             | 4,766,202                 | 156,374           | 6,291,350             |
| Clark Shawnee Local School District                      | Clark     | School | 0                 | 0              | 0                | 0             | 218,215             | 885,354                   | 0                 | 3,585,639             |
| Greenon Local School District                            | Clark     | School | 0                 | 0              | 0                | 0             | 306,028             | 912,430                   | 295,049           | 2,985,278             |
| Northeastern Local School District                       | Clark     | School | 0                 | 0              | 0                | 0             | 758,650             | 2,689,902                 | 0                 | 7,053,370             |
| Northwestern Local School District                       | Clark     | School | 746,357           | 0              | 0                | 0             | 402,093             | 29,380,047                | 0                 | 32,455,786            |
| Southeastern Local School District                       | Clark     | School | 0                 | 0              | 0                | 0             | 193,713             | 1,185,038                 | 0                 | 2,288,639             |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Liabilities (Continued)**

| School                                                    | County     | Type   | Retainage Payable | Claims Payable | Unearned Revenue | Notes Payable | Due Within One Year | Due In More Than One Year | Other Liabilities | * Total Liabilities * |
|-----------------------------------------------------------|------------|--------|-------------------|----------------|------------------|---------------|---------------------|---------------------------|-------------------|-----------------------|
| Springfield City School District                          | Clark      | School | 0                 | 779,889        | 0                | 500,000       | 3,638,902           | 33,281,906                | 0                 | 48,444,398            |
| Tecumseh Local School District                            | Clark      | School | 0                 | 0              | 0                | 0             | 987,620             | 17,799,766                | 1,543,188         | 23,583,414            |
| Batavia Local School District                             | Clermont   | School | 0                 | 0              | 0                | 0             | 1,000,225           | 19,116,341                | 0                 | 21,980,840            |
| Bethel-Tate Local School District                         | Clermont   | School | 63,371            | 0              | 0                | 0             | 582,294             | 7,499,328                 | 0                 | 10,209,999            |
| Clermont Northeastern Local School District               | Clermont   | School | 0                 | 0              | 0                | 0             | 232,026             | 544,396                   | 0                 | 2,108,920             |
| Felicity-Franklin Local School District                   | Clermont   | School | 0                 | 0              | 0                | 0             | 342,021             | 2,253,371                 | 0                 | 3,490,237             |
| Goshen Local School District                              | Clermont   | School | 0                 | 0              | 0                | 25,500        | 722,437             | 9,244,102                 | 38,989            | 13,020,856            |
| Milford Exempted Village School District                  | Clermont   | School | 0                 | 7,692          | 0                | 0             | 1,691,316           | 67,909,396                | 0                 | 75,873,484            |
| New Richmond Exempted Village School District             | Clermont   | School | 0                 | 0              | 0                | 0             | 401,993             | 2,317,047                 | 0                 | 5,810,756             |
| West Clermont Local School District                       | Clermont   | School | 0                 | 0              | 0                | 0             | 5,424,101           | 32,050,919                | 0                 | 45,102,066            |
| Williamsburg Local School District                        | Clermont   | School | 0                 | 0              | 0                | 0             | 466,717             | 2,803,804                 | 0                 | 4,234,235             |
| Blanchester Local School District                         | Clinton    | School | 0                 | 0              | 0                | 0             | 251,317             | 4,679,231                 | 0                 | 6,737,664             |
| Clinton Massie Local School District                      | Clinton    | School | 0                 | 0              | 0                | 0             | 1,008,501           | 8,735,080                 | 0                 | 11,340,569            |
| East Clinton Local School District                        | Clinton    | School | 0                 | 0              | 0                | 0             | 343,816             | 1,594,506                 | 0                 | 3,318,376             |
| Wilmington City School District                           | Clinton    | School | 0                 | 0              | 0                | 0             | 793,819             | 4,995,312                 | 0                 | 8,336,636             |
| Beaver Local School District                              | Columbiana | School | 0                 | 0              | 0                | 0             | 668,420             | 21,734,010                | 0                 | 27,206,240            |
| Columbiana Exempted Village School District               | Columbiana | School | 0                 | 0              | 0                | 0             | 339,080             | 15,000,643                | 0                 | 16,322,339            |
| Crestview Local School District                           | Columbiana | School | 0                 | 190,589        | 0                | 0             | 547,137             | 4,454,936                 | 0                 | 6,576,008             |
| East Liverpool City School District                       | Columbiana | School | 0                 | 552,219        | 0                | 0             | 325,652             | 10,255,082                | 80,977            | 14,270,064            |
| East Palestine City School District                       | Columbiana | School | 0                 | 0              | 0                | 0             | 377,362             | 893,965                   | 0                 | 2,477,939             |
| Lisbon Exempted Village School District                   | Columbiana | School | 0                 | 0              | 0                | 0             | 369,643             | 5,181,886                 | 0                 | 6,444,263             |
| Salem City School District                                | Columbiana | School | 0                 | 0              | 0                | 0             | 321,010             | 3,024,797                 | 0                 | 5,476,060             |
| Southern Local School District                            | Columbiana | School | 0                 | 160,228        | 0                | 0             | 277,751             | 3,167,760                 | 130,010           | 4,563,477             |
| United Local School District                              | Columbiana | School | 0                 | 0              | 0                | 0             | 157,803             | 1,151,657                 | 184,031           | 2,841,549             |
| Wellsville Local School District                          | Columbiana | School | 0                 | 0              | 0                | 0             | 142,101             | 1,229,301                 | 0                 | 2,256,176             |
| Coshocton City School District                            | Coshocton  | School | 393,292           | 146,985        | 0                | 0             | 406,116             | 11,339,371                | 0                 | 14,110,110            |
| Ridgewood Local School District                           | Coshocton  | School | 0                 | 6,000          | 0                | 0             | 357,982             | 3,956,868                 | 174,076           | 5,582,926             |
| River View Local School District                          | Coshocton  | School | 0                 | 484,685        | 0                | 0             | 292,625             | 1,276,964                 | 63,605            | 4,346,052             |
| Buckeye Central Local School District                     | Crawford   | School | 0                 | 0              | 0                | 0             | 328,716             | 8,039,539                 | 115,429           | 9,171,650             |
| Bucyrus City School District                              | Crawford   | School | 0                 | 252,000        | 0                | 0             | 786,046             | 14,029,816                | 254,838           | 16,770,432            |
| Colonel Crawford Local School District                    | Crawford   | School | 0                 | 0              | 0                | 0             | 546,064             | 12,752,969                | 150,589           | 14,691,188            |
| Galion City School District                               | Crawford   | School | 0                 | 0              | 0                | 0             | 1,102,596           | 17,644,864                | 0                 | 20,805,250            |
| Wynford Local School District                             | Crawford   | School | 0                 | 436,735        | 0                | 0             | 442,577             | 4,800,710                 | 167,054           | 6,736,203             |
| Bay Village City School District                          | Cuyahoga   | School | 0                 | 0              | 0                | 0             | 1,527,054           | 33,151,009                | 0                 | 38,885,934            |
| Beachwood City School District                            | Cuyahoga   | School | 0                 | 89,400         | 706              | 0             | 2,984,035           | 38,164,332                | 0                 | 44,529,561            |
| Bedford City School District                              | Cuyahoga   | School | 0                 | 422,900        | 0                | 297,454       | 2,085,857           | 4,077,393                 | 0                 | 13,329,764            |
| Berea City School District                                | Cuyahoga   | School | 4,258             | 92,350         | 0                | 3,997,988     | 2,405,070           | 34,510,147                | 0                 | 50,334,205            |
| Brecksville-Broadview Heights City School District        | Cuyahoga   | School | 0                 | 0              | 0                | 0             | 2,510,031           | 20,799,479                | 0                 | 29,196,825            |
| Brooklyn City School District                             | Cuyahoga   | School | 0                 | 0              | 0                | 0             | 154,528             | 28,808,389                | 0                 | 32,399,494            |
| Chagrin Falls Exempted Village School District            | Cuyahoga   | School | 0                 | 0              | 0                | 0             | 2,807,998           | 23,269,293                | 90,979            | 29,204,596            |
| Cleveland Heights-University Heights City School District | Cuyahoga   | School | 0                 | 1,625,100      | 0                | 0             | 1,748,705           | 174,452,205               | 0                 | 191,130,484           |
| Cleveland Municipal School District                       | Cuyahoga   | School | 2,819,685         | 4,695,468      | 0                | 0             | 49,746,815          | 162,158,157               | 0                 | 296,538,281           |
| Cuyahoga Heights Local School District                    | Cuyahoga   | School | 0                 | 0              | 0                | 0             | 903,187             | 1,359,849                 | 0                 | 3,642,973             |
| East Cleveland City School District                       | Cuyahoga   | School | 0                 | 0              | 0                | 0             | 1,886,469           | 9,080,450                 | 0                 | 15,284,971            |
| Euclid City School District                               | Cuyahoga   | School | 0                 | 0              | 0                | 0             | 4,118,076           | 41,484,567                | 0                 | 56,872,150            |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Liabilities (Continued)**

| School                                       | County    | Type   | Retainage Payable | Claims Payable | Unearned Revenue | Notes Payable | Due Within One Year | Due In More Than One Year | Other Liabilities | * Total Liabilities * |
|----------------------------------------------|-----------|--------|-------------------|----------------|------------------|---------------|---------------------|---------------------------|-------------------|-----------------------|
| Fairview Park City School District           | Cuyahoga  | School | 0                 | 199,300        | 0                | 0             | 1,836,046           | 26,771,007                | 243,370           | 30,926,563            |
| Garfield Heights City School District        | Cuyahoga  | School | 0                 | 0              | 0                | 0             | 3,338,535           | 48,397,680                | 0                 | 56,734,993            |
| Independence Local School District           | Cuyahoga  | School | 0                 | 0              | 0                | 0             | 791,419             | 16,012,463                | 63,257            | 18,399,923            |
| Lakewood City School District                | Cuyahoga  | School | 0                 | 62,256         | 0                | 0             | 8,260,016           | 178,551,578               | 1,223,815         | 197,676,598           |
| Maple Heights City School District           | Cuyahoga  | School | 419,650           | 287,582        | 0                | 2,411,000     | 1,309,466           | 65,123,252                | 0                 | 74,787,778            |
| Mayfield City School District                | Cuyahoga  | School | 0                 | 909,809        | 0                | 250,000       | 2,531,059           | 46,447,085                | 0                 | 59,210,701            |
| North Olmsted City School District           | Cuyahoga  | School | 0                 | 819,300        | 0                | 0             | 749,575             | 5,778,574                 | 0                 | 15,734,637            |
| North Royalton City School District          | Cuyahoga  | School | 0                 | 21,892         | 0                | 0             | 1,848,572           | 15,076,011                | 138,921           | 22,920,420            |
| Olmsted Falls City School District           | Cuyahoga  | School | 0                 | 580,261        | 28,955           | 0             | 1,551,750           | 19,495,541                | 0                 | 27,539,823            |
| Orange City School District                  | Cuyahoga  | School | 0                 | 70,112         | 0                | 0             | 2,554,518           | 27,397,971                | 663,933           | 35,965,879            |
| Parma City School District                   | Cuyahoga  | School | 0                 | 1,403,435      | 0                | 0             | 6,458,410           | 24,267,347                | 0                 | 46,618,453            |
| Richmond Heights Local School District       | Cuyahoga  | School | 0                 | 0              | 0                | 0             | 74,969              | 1,012,141                 | 0                 | 2,697,161             |
| Rocky River City School District             | Cuyahoga  | School | 657,651           | 0              | 0                | 0             | 2,427,619           | 52,859,414                | 619,829           | 60,885,096            |
| Shaker Heights City School District          | Cuyahoga  | School | 0                 | 0              | 0                | 0             | 3,103,845           | 27,627,648                | 0                 | 42,061,253            |
| Solon City School District                   | Cuyahoga  | School | 0                 | 1,165,500      | 1,400            | 0             | 3,830,998           | 17,765,455                | 1,095,785         | 30,876,414            |
| South Euclid-Lyndhurst City School District  | Cuyahoga  | School | 0                 | 0              | 0                | 4,702,101     | 1,875,380           | 6,921,252                 | 0                 | 19,764,741            |
| Strongsville City School District            | Cuyahoga  | School | 0                 | 1,105,072      | 0                | 0             | 3,219,038           | 95,141,078                | 0                 | 106,664,009           |
| Warrensville Heights City School District    | Cuyahoga  | School | 0                 | 0              | 0                | 0             | 1,518,864           | 17,426,196                | 0                 | 22,015,216            |
| Westlake City School District                | Cuyahoga  | School | 1,229,451         | 0              | 0                | 0             | 5,500,042           | 92,197,788                | 968,188           | 106,668,167           |
| Greenville City School District              | Darke     | School | 77,017            | 0              | 0                | 0             | 748,075             | 45,782,877                | 0                 | 50,905,986            |
| Ayersville Local School District             | Defiance  | School | 0                 | 0              | 0                | 0             | 234,440             | 821,821                   | 0                 | 2,046,995             |
| Big Walnut Local School District             | Delaware  | School | 0                 | 0              | 0                | 0             | 1,795,018           | 41,764,969                | 0                 | 47,240,892            |
| Buckeye Valley Local School District         | Delaware  | School | 0                 | 0              | 0                | 0             | 1,700,224           | 21,495,346                | 348,171           | 25,576,262            |
| Delaware City School District                | Delaware  | School | 0                 | 0              | 0                | 0             | 3,024,406           | 46,331,859                | 0                 | 56,208,027            |
| Olentangy Local School District              | Delaware  | School | 9,152             | 0              | 222,018          | 0             | 14,446,608          | 353,590,052               | 0                 | 391,838,258           |
| Edison Local School District                 | Erie      | School | 1,412             | 0              | 0                | 0             | 130,402             | 687,356                   | 237,218           | 2,679,897             |
| Huron City School District                   | Erie      | School | 0                 | 0              | 0                | 0             | 971,698             | 6,744,255                 | 275,036           | 9,426,341             |
| Kelleys Island Local School District         | Erie      | School | 0                 | 0              | 1                | 0             | 0                   | 24,060                    | 695               | 73,998                |
| Margaretta Local School District             | Erie      | School | 0                 | 0              | 0                | 0             | 206,199             | 2,726,408                 | 233,064           | 4,339,842             |
| Perkins Local School District                | Erie      | School | 0                 | 0              | 0                | 0             | 1,518,598           | 3,855,520                 | 343,411           | 8,181,264             |
| Sandusky City School District                | Erie      | School | 0                 | 1,005,000      | 0                | 0             | 1,244,263           | 2,751,439                 | 0                 | 10,758,596            |
| Vermilion Local School District              | Erie      | School | 283,336           | 0              | 0                | 0             | 946,919             | 25,910,029                | 0                 | 31,897,957            |
| Amanda-Clearcreek Local School District      | Fairfield | School | 0                 | 206,645        | 0                | 0             | 405,921             | 2,592,447                 | 0                 | 4,902,769             |
| Bloom-Carroll Local School District          | Fairfield | School | 0                 | 60,421         | 0                | 0             | 1,146,145           | 23,400,776                | 0                 | 26,793,714            |
| Fairfield Union Local School District        | Fairfield | School | 2,881             | 254,700        | 0                | 0             | 1,101,911           | 26,563,004                | 321,111           | 30,377,518            |
| Lancaster City School District               | Fairfield | School | 137,030           | 691,900        | 0                | 0             | 952,397             | 66,714,875                | 0                 | 78,475,060            |
| Liberty Union-Thurston Local School District | Fairfield | School | 21,545            | 86,610         | 0                | 0             | 1,064,240           | 9,344,792                 | 0                 | 11,726,686            |
| Pickerington Local School District           | Fairfield | School | 209,504           | 0              | 0                | 0             | 9,672,654           | 134,711,789               | 1,648,437         | 158,613,847           |
| Miami Trace Local School District            | Fayette   | School | 0                 | 241,700        | 0                | 0             | 1,137,305           | 27,200,794                | 0                 | 31,613,702            |
| Washington Court House City School District  | Fayette   | School | 0                 | 281,100        | 0                | 0             | 1,296,142           | 21,183,563                | 0                 | 25,337,782            |
| Canal Winchester Local School District       | Franklin  | School | 0                 | 693,500        | 0                | 0             | 2,394,737           | 66,018,452                | 583,299           | 73,308,092            |
| Columbus City School District                | Franklin  | School | 463,944           | 8,936,000      | 0                | 0             | 34,178,946          | 541,744,483               | 0                 | 652,123,959           |
| Dublin City School District                  | Franklin  | School | 0                 | 1,109,983      | 30,996           | 0             | 21,399,141          | 175,667,501               | 2,199,503         | 220,657,146           |
| Gahanna-Jefferson City School District       | Franklin  | School | 0                 | 545,136        | 1,766,231        | 0             | 3,525,545           | 35,637,812                | 0                 | 52,132,075            |
| Grandview Heights City School District       | Franklin  | School | 0                 | 0              | 0                | 0             | 588,453             | 4,466,135                 | 242,000           | 7,242,832             |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Liabilities (Continued)                         |          |        |                   |                |                  |               |                     |                           |                   |                       |
|-------------------------------------------------|----------|--------|-------------------|----------------|------------------|---------------|---------------------|---------------------------|-------------------|-----------------------|
| School                                          | County   | Type   | Retainage Payable | Claims Payable | Unearned Revenue | Notes Payable | Due Within One Year | Due In More Than One Year | Other Liabilities | * Total Liabilities * |
| Groveport Madison Local School District         | Franklin | School | 0                 | 0              | 0                | 0             | 965,972             | 9,806,263                 | 0                 | 18,015,961            |
| Hamilton Local School District                  | Franklin | School | 0                 | 0              | 13,388           | 0             | 1,427,721           | 23,123,226                | 0                 | 27,057,412            |
| Hilliard City School District                   | Franklin | School | 0                 | 2,188,514      | 0                | 0             | 13,923,023          | 173,593,460               | 0                 | 208,170,876           |
| New Albany-Plain Local School District          | Franklin | School | 634,849           | 0              | 0                | 0             | 6,139,072           | 116,557,556               | 0                 | 135,402,811           |
| Southwestern City School District               | Franklin | School | 914,144           | 1,921,000      | 0                | 0             | 10,759,574          | 208,960,990               | 0                 | 257,322,527           |
| Upper Arlington City School District            | Franklin | School | 0                 | 0              | 0                | 0             | 4,484,182           | 27,848,476                | 0                 | 44,383,568            |
| Westerville City School District                | Franklin | School | 0                 | 1,237,328      | 83,790           | 0             | 8,994,563           | 103,521,968               | 2,029,889         | 127,675,126           |
| Whitehall City School District                  | Franklin | School | 312,894           | 840,689        | 310,204          | 0             | 283,168             | 30,175,989                | 0                 | 35,387,003            |
| Worthington City School District                | Franklin | School | 0                 | 1,155,128      | 1,273,708        | 0             | 7,476,583           | 86,659,630                | 0                 | 113,417,066           |
| Archbold Area Local School District             | Fulton   | School | 0                 | 0              | 0                | 0             | 758,422             | 8,078,725                 | 0                 | 10,845,101            |
| Wauseon Exempted Village School District        | Fulton   | School | 0                 | 0              | 0                | 0             | 1,198,330           | 22,864,575                | 0                 | 25,842,225            |
| Gallia Local School District                    | Gallia   | School | 0                 | 0              | 0                | 0             | 1,393,604           | 40,351,377                | 0                 | 44,277,599            |
| Gallipolis City School District                 | Gallia   | School | 0                 | 0              | 0                | 0             | 1,152,855           | 23,598,375                | 335,168           | 26,797,016            |
| Berkshire Local School District                 | Geauga   | School | 0                 | 15,668         | 0                | 0             | 328,615             | 807,606                   | 0                 | 2,356,415             |
| Cardinal Local School District                  | Geauga   | School | 0                 | 0              | 0                | 0             | 969,066             | 9,191,797                 | 28,462            | 12,035,261            |
| Kenston Local School District                   | Geauga   | School | 103,292           | 713,751        | 0                | 0             | 3,356,848           | 40,370,528                | 0                 | 48,974,085            |
| Ledgemont Local School District                 | Geauga   | School | 0                 | 0              | 0                | 2,455,750     | 19,173              | 209,286                   | 0                 | 3,377,486             |
| West Geauga Local School District               | Geauga   | School | 56,856            | 0              | 0                | 0             | 327,537             | 2,272,132                 | 0                 | 5,628,732             |
| Beavercreek City School District                | Greene   | School | 0                 | 54,299         | 0                | 0             | 5,075,606           | 97,325,331                | 0                 | 114,199,797           |
| Bellbrook-Sugarcreek Local School District      | Greene   | School | 0                 | 0              | 0                | 0             | 2,021,195           | 42,744,084                | 0                 | 47,718,132            |
| Cedar Cliff Local School District               | Greene   | School | 0                 | 0              | 0                | 0             | 65,275              | 13,722,504                | 0                 | 14,520,585            |
| Fairborn City School District                   | Greene   | School | 0                 | 0              | 0                | 0             | 476,851             | 17,797,208                | 0                 | 22,261,887            |
| Greeneview Local School District                | Greene   | School | 29,502            | 0              | 0                | 0             | 484,411             | 6,790,973                 | 34,923            | 8,759,081             |
| Xenia Community School District                 | Greene   | School | 490,277           | 0              | 0                | 0             | 1,341,082           | 42,161,272                | 914,234           | 48,996,272            |
| Yellow Springs Exempted Village School District | Greene   | School | 0                 | 0              | 0                | 0             | 241,787             | 4,220,746                 | 0                 | 5,292,529             |
| Cambridge City School District                  | Guernsey | School | 0                 | 316,589        | 0                | 0             | 461,669             | 5,825,058                 | 51,625            | 9,476,207             |
| East Guernsey Local School District             | Guernsey | School | 0                 | 204,882        | 0                | 0             | 411,771             | 2,246,218                 | 32,687            | 3,886,226             |
| Rolling Hills Local School District             | Guernsey | School | 0                 | 201,600        | 0                | 0             | 217,034             | 1,177,220                 | 0                 | 3,649,297             |
| Cincinnati City School District                 | Hamilton | School | 0                 | 3,638,000      | 0                | 0             | 38,293,846          | 710,302,332               | 0                 | 804,630,998           |
| Deer Park Community City School District        | Hamilton | School | 0                 | 0              | 0                | 0             | 177,382             | 1,035,741                 | 0                 | 2,627,473             |
| Finneytown Local School District                | Hamilton | School | 0                 | 0              | 0                | 0             | 1,048,798           | 11,480,349                | 0                 | 15,052,775            |
| Forest Hills Local School District              | Hamilton | School | 0                 | 237,787        | 0                | 0             | 1,274,642           | 6,238,134                 | 0                 | 16,225,645            |
| Indian Hill Exempted Village School District    | Hamilton | School | 0                 | 0              | 4,000            | 0             | 2,919,597           | 28,011,351                | 0                 | 34,021,393            |
| Loveland City School District                   | Hamilton | School | 0                 | 30,326         | 0                | 1,500,000     | 2,191,924           | 18,724,715                | 0                 | 27,453,601            |
| Madeira City School District                    | Hamilton | School | 0                 | 0              | 0                | 0             | 1,028,723           | 26,590,529                | 0                 | 31,735,955            |
| Mariemont City School District                  | Hamilton | School | 0                 | 0              | 0                | 0             | 1,123,091           | 48,883,822                | 0                 | 52,233,490            |
| Mt. Healthy City School District                | Hamilton | School | 133,548           | 0              | 0                | 0             | 1,122,964           | 31,227,470                | 0                 | 36,693,310            |
| North College Hill City School District         | Hamilton | School | 0                 | 0              | 0                | 0             | 695,249             | 14,213,989                | 0                 | 16,576,499            |
| Northwest Local School District                 | Hamilton | School | 37,531            | 0              | 0                | 0             | 2,771,214           | 27,875,670                | 0                 | 41,620,760            |
| Norwood City School District                    | Hamilton | School | 0                 | 0              | 0                | 0             | 720,184             | 3,819,081                 | 0                 | 8,347,024             |
| Oak Hills Local School District                 | Hamilton | School | 0                 | 29,783         | 0                | 0             | 2,292,092           | 37,160,599                | 0                 | 47,836,648            |
| Princeton City School District                  | Hamilton | School | 2,060,276         | 382,664        | 0                | 3,755,000     | 5,030,787           | 223,856,735               | 0                 | 246,955,536           |
| Reading Community City School District          | Hamilton | School | 0                 | 0              | 0                | 0             | 269,690             | 3,060,466                 | 0                 | 4,794,659             |
| Southwest Local School District                 | Hamilton | School | 0                 | 0              | 0                | 0             | 1,157,727           | 19,492,430                | 0                 | 23,832,544            |
| St. Bernard-Elmwood Place Local School District | Hamilton | School | 0                 | 0              | 0                | 0             | 341,935             | 1,810,729                 | 0                 | 3,208,877             |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Liabilities (Continued)**

| School                                            | County    | Type   | Retainage Payable | Claims Payable | Unearned Revenue | Notes Payable | Due Within One Year | Due In More Than One Year | Other Liabilities | * Total Liabilities * |
|---------------------------------------------------|-----------|--------|-------------------|----------------|------------------|---------------|---------------------|---------------------------|-------------------|-----------------------|
| Sycamore Community City School District           | Hamilton  | School | 446,303           | 0              | 0                | 0             | 5,528,017           | 63,164,807                | 0                 | 77,754,170            |
| Three Rivers Local School District                | Hamilton  | School | 687,107           | 0              | 0                | 0             | 1,520,190           | 38,968,580                | 0                 | 44,018,070            |
| Winton Woods City School District                 | Hamilton  | School | 0                 | 0              | 0                | 0             | 970,931             | 3,965,324                 | 0                 | 8,575,392             |
| Wyoming City School District                      | Hamilton  | School | 330,500           | 0              | 0                | 0             | 1,408,468           | 44,846,114                | 0                 | 50,927,213            |
| Arcadia Local School District                     | Hancock   | School | 0                 | 0              | 0                | 0             | 45,947              | 329,602                   | 0                 | 1,092,538             |
| Arlington Local School District                   | Hancock   | School | 0                 | 0              | 0                | 0             | 121,625             | 767,287                   | 0                 | 1,660,651             |
| Findlay City School District                      | Hancock   | School | 67,785            | 1,483,787      | 0                | 0             | 2,458,031           | 52,592,136                | 988,164           | 63,006,225            |
| Liberty Benton Local School District              | Hancock   | School | 0                 | 0              | 0                | 0             | 181,467             | 3,683,522                 | 0                 | 5,606,422             |
| Van Buren Local School District                   | Hancock   | School | 0                 | 0              | 0                | 0             | 696,491             | 5,427,429                 | 178,020           | 7,203,226             |
| Conotton Valley Union Local School District       | Harrison  | School | 0                 | 0              | 0                | 0             | 85,216              | 226,934                   | 70,287            | 747,962               |
| Holgate Local School District                     | Henry     | School | 0                 | 0              | 0                | 0             | 192,373             | 3,779,521                 | 0                 | 4,492,235             |
| Liberty Center Local School District              | Henry     | School | 0                 | 0              | 0                | 0             | 421,928             | 2,101,823                 | 0                 | 4,023,102             |
| Napoleon Area City School District                | Henry     | School | 0                 | 0              | 0                | 0             | 1,163,730           | 35,968,028                | 0                 | 41,899,609            |
| Patrick Henry Local School District               | Henry     | School | 0                 | 0              | 0                | 0             | 411,326             | 5,564,415                 | 0                 | 7,194,710             |
| Fairfield Local School District                   | Highland  | School | 0                 | 0              | 0                | 0             | 106,600             | 2,031,250                 | 0                 | 2,912,002             |
| Greenfield Exempted Village School District       | Highland  | School | 0                 | 21,503         | 0                | 0             | 376,135             | 2,491,867                 | 0                 | 5,367,725             |
| Hillsboro City School District                    | Highland  | School | 0                 | 0              | 0                | 0             | 683,098             | 10,596,008                | 0                 | 13,793,699            |
| Lynchburg Clay Local School District              | Highland  | School | 0                 | 1,659          | 0                | 0             | 273,973             | 2,091,193                 | 0                 | 3,800,408             |
| Logan-Hocking Local School District               | Hocking   | School | 0                 | 609,800        | 0                | 0             | 1,744,795           | 20,246,445                | 0                 | 27,237,479            |
| East Holmes Local School District                 | Holmes    | School | 0                 | 174,928        | 0                | 0             | 152,180             | 2,585,178                 | 26,056            | 5,108,720             |
| West Holmes Local School District                 | Holmes    | School | 0                 | 201,557        | 0                | 0             | 869,707             | 10,445,262                | 130,024           | 14,576,095            |
| Bellevue City School District                     | Huron     | School | 100,218           | 13,014         | 0                | 0             | 1,032,530           | 27,283,099                | 350,638           | 30,774,062            |
| Monroeville Local School District                 | Huron     | School | 0                 | 0              | 0                | 0             | 187,917             | 5,112,498                 | 111,841           | 6,426,238             |
| New London Local School District                  | Huron     | School | 0                 | 0              | 0                | 0             | 216,851             | 2,425,745                 | 0                 | 3,782,098             |
| Norwalk City School District                      | Huron     | School | 0                 | 0              | 0                | 0             | 995,477             | 11,890,500                | 0                 | 15,516,333            |
| South Central Local School District               | Huron     | School | 0                 | 0              | 0                | 0             | 279,833             | 1,413,283                 | 0                 | 2,838,773             |
| Western Reserve Local School District             | Huron     | School | 0                 | 0              | 0                | 0             | 260,861             | 2,551,471                 | 171,522           | 4,251,465             |
| Willard City School District                      | Huron     | School | 699,369           | 0              | 0                | 0             | 872,105             | 23,960,728                | 252,212           | 29,722,829            |
| Wellston City School District                     | Jackson   | School | 24,854            | 43,194         | 0                | 0             | 397,893             | 3,806,204                 | 30,124            | 6,098,061             |
| Buckeye Local School District                     | Jefferson | School | 0                 | 0              | 0                | 0             | 197,777             | 1,972,461                 | 60,000            | 4,641,033             |
| Edison Local School District                      | Jefferson | School | 0                 | 0              | 0                | 0             | 238,687             | 1,185,600                 | 0                 | 3,239,008             |
| Indian Creek Local School District                | Jefferson | School | 0                 | 0              | 0                | 512,131       | 583,602             | 12,240,978                | 0                 | 15,578,737            |
| Steubenville City School District                 | Jefferson | School | 109,564           | 287,129        | 0                | 0             | 1,060,700           | 11,508,249                | 42,170            | 15,862,629            |
| Toronto City School District                      | Jefferson | School | 0                 | 94,247         | 0                | 0             | 112,392             | 8,986,371                 | 0                 | 9,937,375             |
| Kirtland Local School District                    | Lake      | School | 0                 | 0              | 70,500           | 0             | 743,499             | 15,417,723                | 60,959            | 18,119,009            |
| Mentor Exempted Village School District           | Lake      | School | 0                 | 1,297,792      | 0                | 1,166,667     | 1,141,278           | 5,828,072                 | 0                 | 21,741,930            |
| Perry Local School District                       | Lake      | School | 6,706             | 0              | 0                | 0             | 1,209,172           | 3,296,980                 | 0                 | 7,741,618             |
| Riverside Local School District                   | Lake      | School | 0                 | 0              | 0                | 0             | 1,791,103           | 2,984,190                 | 97,246            | 9,519,647             |
| Willoughby-Eastlake City School District          | Lake      | School | 87,328            | 666,846        | 0                | 0             | 2,614,109           | 54,848,324                | 0                 | 70,043,330            |
| Chesapeake Union Exempted Village School District | Lawrence  | School | 55,342            | 0              | 0                | 0             | 497,094             | 5,152,662                 | 0                 | 7,222,241             |
| Dawson-Bryant Local School District               | Lawrence  | School | 0                 | 0              | 0                | 0             | 265,000             | 2,261,605                 | 50,705            | 4,169,866             |
| Fairland Local School District                    | Lawrence  | School | 0                 | 0              | 0                | 0             | 430,296             | 2,850,365                 | 77,344            | 5,450,587             |
| Ironton City School District                      | Lawrence  | School | 14,084            | 0              | 0                | 0             | 629,746             | 18,032,155                | 80,465            | 20,567,234            |
| Rock Hill Local School District                   | Lawrence  | School | 1,927             | 0              | 0                | 0             | 369,917             | 3,118,088                 | 0                 | 5,815,485             |
| South Point Local School District                 | Lawrence  | School | 0                 | 0              | 0                | 0             | 868,550             | 10,208,354                | 0                 | 13,330,804            |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Liabilities (Continued)**

| School                                        | County   | Type   | Retainage Payable | Claims Payable | Unearned Revenue | Notes Payable | Due Within One Year | Due In More Than One Year | Other Liabilities | * Total Liabilities * |
|-----------------------------------------------|----------|--------|-------------------|----------------|------------------|---------------|---------------------|---------------------------|-------------------|-----------------------|
| Symmes Valley Local School District           | Lawrence | School | 0                 | 0              | 0                | 0             | 69,493              | 367,078                   | 49,183            | 1,663,628             |
| Granville Exempted Village School District    | Licking  | School | 0                 | 0              | 7,404            | 0             | 1,163,013           | 33,032,125                | 0                 | 37,106,831            |
| Heath City School District                    | Licking  | School | 0                 | 222,200        | 0                | 0             | 1,155,014           | 14,085,941                | 14,049            | 16,714,738            |
| Johnstown-Monroe Local School District        | Licking  | School | 0                 | 0              | 0                | 0             | 131,935             | 396,378                   | 194,369           | 1,783,891             |
| Lakewood Local School District                | Licking  | School | 0                 | 0              | 0                | 0             | 994,621             | 10,805,985                | 0                 | 13,783,483            |
| Licking Heights Local School District         | Licking  | School | 0                 | 0              | 0                | 0             | 3,563,832           | 71,302,350                | 0                 | 78,590,770            |
| Licking Valley Local School District          | Licking  | School | 0                 | 0              | 0                | 0             | 1,439,958           | 13,077,097                | 0                 | 17,223,564            |
| Newark City School District                   | Licking  | School | 0                 | 15,108         | 0                | 0             | 2,975,669           | 63,164,096                | 1,087,009         | 73,230,592            |
| North Fork Local School District              | Licking  | School | 0                 | 0              | 0                | 0             | 918,272             | 9,275,225                 | 268,944           | 11,943,297            |
| Northridge Local School District              | Licking  | School | 0                 | 0              | 0                | 0             | 845,118             | 3,543,584                 | 0                 | 5,642,361             |
| Riverside Local School District               | Logan    | School | 0                 | 0              | 0                | 0             | 232,787             | 1,995,471                 | 92,216            | 2,613,826             |
| Amherst Exempted Village School District      | Lorain   | School | 0                 | 0              | 0                | 0             | 3,232,589           | 18,628,306                | 0                 | 26,738,725            |
| Avon Lake City School District                | Lorain   | School | 0                 | 0              | 0                | 0             | 4,044,044           | 49,863,476                | 0                 | 57,780,467            |
| Avon Local School District                    | Lorain   | School | 309,793           | 304,200        | 0                | 0             | 3,347,237           | 68,701,435                | 0                 | 78,501,841            |
| Columbia Local School District                | Lorain   | School | 0                 | 0              | 0                | 650,000       | 330,122             | 7,587,549                 | 0                 | 9,902,805             |
| Elyria City School District                   | Lorain   | School | 38,708            | 293,436        | 0                | 0             | 1,988,590           | 49,586,284                | 0                 | 60,820,926            |
| Firelands Local School District               | Lorain   | School | 0                 | 0              | 10,608           | 0             | 362,200             | 1,702,748                 | 322,605           | 3,864,206             |
| Keystone Local School District                | Lorain   | School | 120,677           | 0              | 0                | 0             | 780,770             | 26,878,198                | 266,489           | 30,849,897            |
| Lorain City School District                   | Lorain   | School | 103,649           | 940,962        | 250,000          | 5,376,752     | 3,257,064           | 39,597,425                | 418,964           | 60,795,310            |
| Midview Local School District                 | Lorain   | School | 0                 | 0              | 0                | 0             | 1,344,841           | 24,903,632                | 367,902           | 29,593,975            |
| North Ridgeville City School District         | Lorain   | School | 0                 | 359,878        | 0                | 0             | 1,251,312           | 60,291,655                | 0                 | 67,052,553            |
| Oberlin City School District                  | Lorain   | School | 0                 | 0              | 0                | 0             | 190,653             | 1,135,676                 | 0                 | 2,974,637             |
| Sheffield-Sheffield Lake City School District | Lorain   | School | 359,888           | 0              | 0                | 0             | 562,171             | 31,748,770                | 0                 | 36,213,594            |
| Wellington Exempted Village School District   | Lorain   | School | 0                 | 0              | 0                | 0             | 472,872             | 12,949,377                | 0                 | 15,283,596            |
| Anthony Wayne Local School District           | Lucas    | School | 0                 | 0              | 0                | 0             | 1,705,321           | 21,289,566                | 679,043           | 28,033,395            |
| Oregon City School District                   | Lucas    | School | 0                 | 0              | 0                | 0             | 2,929,904           | 45,766,675                | 0                 | 53,779,084            |
| Ottawa Hills Local School District            | Lucas    | School | 0                 | 193,852        | 0                | 0             | 686,979             | 1,824,701                 | 0                 | 3,827,712             |
| Springfield Local School District             | Lucas    | School | 0                 | 0              | 2,186            | 0             | 1,794,981           | 9,452,372                 | 679,666           | 16,563,269            |
| Sylvania City School District                 | Lucas    | School | 0                 | 0              | 0                | 0             | 11,061,921          | 96,751,844                | 1,522,450         | 119,311,022           |
| Toledo City School District                   | Lucas    | School | 0                 | 0              | 0                | 0             | 6,379,764           | 175,149,109               | 0                 | 243,759,404           |
| Washington Local School District              | Lucas    | School | 0                 | 2,438,713      | 9,697            | 0             | 729,049             | 14,108,990                | 2,181,100         | 28,934,445            |
| Jefferson Local School District               | Madison  | School | 0                 | 117,724        | 0                | 0             | 826,497             | 12,445,107                | 169,675           | 14,760,151            |
| Jonathan Alder Local School District          | Madison  | School | 0                 | 383,650        | 0                | 0             | 1,022,986           | 20,286,264                | 324,866           | 23,950,196            |
| London City School District                   | Madison  | School | 24,746            | 4,123          | 12,933           | 0             | 2,652,426           | 16,275,755                | 0                 | 21,489,288            |
| Madison-Plains Local School District          | Madison  | School | 0                 | 0              | 0                | 0             | 113,202             | 869,147                   | 19,768            | 2,547,889             |
| Austintown Local School District              | Mahoning | School | 579,729           | 0              | 0                | 0             | 1,529,639           | 50,079,628                | 0                 | 58,347,933            |
| Boardman Local School District                | Mahoning | School | 0                 | 508,600        | 0                | 0             | 1,224,508           | 12,923,355                | 0                 | 21,123,531            |
| Campbell City School District                 | Mahoning | School | 0                 | 0              | 0                | 0             | 491,277             | 4,171,823                 | 84,120            | 6,631,429             |
| Canfield Local School District                | Mahoning | School | 0                 | 31,574         | 0                | 0             | 232,066             | 2,948,224                 | 0                 | 5,711,982             |
| Jackson-Milton Local School District          | Mahoning | School | 0                 | 0              | 0                | 0             | 569,070             | 14,358,149                | 144,957           | 16,298,421            |
| Lowellville Local School District             | Mahoning | School | 0                 | 0              | 0                | 0             | 185,349             | 1,571,196                 | 75,997            | 2,367,160             |
| Poland Local School District                  | Mahoning | School | 0                 | 0              | 0                | 510,187       | 1,258,166           | 10,077,667                | 0                 | 14,673,696            |
| Sebring Local School District                 | Mahoning | School | 0                 | 0              | 0                | 0             | 109,298             | 1,051,299                 | 0                 | 1,995,829             |
| South Range Local School District             | Mahoning | School | 0                 | 0              | 0                | 0             | 720,144             | 18,362,195                | 184,795           | 20,427,948            |
| Springfield Local School District             | Mahoning | School | 0                 | 0              | 0                | 0             | 334,179             | 10,212,581                | 178,899           | 11,691,670            |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Liabilities (Continued)**

| School                                     | County     | Type   | Retainage Payable | Claims Payable | Unearned Revenue | Notes Payable | Due Within One Year | Due In More Than One Year | Other Liabilities | * Total Liabilities * |
|--------------------------------------------|------------|--------|-------------------|----------------|------------------|---------------|---------------------|---------------------------|-------------------|-----------------------|
| Struthers City School District             | Mahoning   | School | 0                 | 9,448          | 0                | 0             | 636,283             | 3,423,700                 | 12,000            | 6,299,196             |
| West Branch Local School District          | Mahoning   | School | 0                 | 0              | 0                | 0             | 672,463             | 6,563,135                 | 349,133           | 10,180,319            |
| Western Reserve Local School District      | Mahoning   | School | 0                 | 0              | 0                | 0             | 338,634             | 10,516,213                | 0                 | 11,852,542            |
| Youngstown City School District            | Mahoning   | School | 0                 | 1,772,800      | 0                | 0             | 2,196,216           | 37,093,282                | 0                 | 49,963,341            |
| Elgin Local School District                | Marion     | School | 252,316           | 0              | 0                | 0             | 621,511             | 15,062,407                | 0                 | 17,514,800            |
| Marion City School District                | Marion     | School | 0                 | 0              | 0                | 0             | 1,329,194           | 13,412,841                | 0                 | 20,847,432            |
| Pleasant Local School District             | Marion     | School | 0                 | 0              | 0                | 0             | 383,780             | 1,504,422                 | 0                 | 2,906,248             |
| Ridgedale Local School District            | Marion     | School | 0                 | 0              | 0                | 0             | 107,363             | 299,229                   | 0                 | 1,186,501             |
| River Valley Local School District         | Marion     | School | 0                 | 0              | 0                | 0             | 1,099,225           | 11,713,272                | 0                 | 14,461,037            |
| Black River Local School District          | Medina     | School | 0                 | 0              | 0                | 0             | 450,807             | 2,139,227                 | 0                 | 3,941,530             |
| Brunswick City School District             | Medina     | School | 0                 | 0              | 0                | 0             | 2,376,206           | 37,301,717                | 131,792           | 48,941,429            |
| Buckeye Local School District              | Medina     | School | 0                 | 5,719          | 0                | 0             | 1,487,694           | 18,852,722                | 0                 | 22,874,170            |
| Cloverleaf Local School District           | Medina     | School | 43,184            | 0              | 0                | 0             | 393,203             | 27,785,955                | 0                 | 31,833,839            |
| Highland Local School District             | Medina     | School | 0                 | 0              | 0                | 0             | 2,202,088           | 35,153,161                | 0                 | 41,146,179            |
| Medina City School District                | Medina     | School | 0                 | 301,712        | 0                | 0             | 5,179,057           | 88,836,436                | 0                 | 101,786,695           |
| Wadsworth City School District             | Medina     | School | 597,394           | 0              | 0                | 0             | 4,697,622           | 98,483,748                | 771,532           | 108,958,958           |
| Eastern Local School District              | Meigs      | School | 0                 | 5,782          | 0                | 0             | 126,315             | 892,897                   | 0                 | 2,124,574             |
| Meigs Local School District                | Meigs      | School | 0                 | 187,928        | 0                | 0             | 540,758             | 4,674,016                 | 0                 | 7,629,753             |
| Southern Local School District             | Meigs      | School | 0                 | 170,123        | 0                | 0             | 343,557             | 6,023,059                 | 0                 | 7,536,187             |
| Bethel Local School District               | Miami      | School | 0                 | 0              | 0                | 0             | 208,383             | 1,249,242                 | 0                 | 2,293,201             |
| Covington Exempted Village School District | Miami      | School | 0                 | 0              | 0                | 0             | 138,705             | 9,794,743                 | 138,839           | 10,803,403            |
| Miami East Local School District           | Miami      | School | 0                 | 0              | 8,738            | 0             | 870,223             | 16,972,484                | 194,419           | 19,355,230            |
| Piqua City School District                 | Miami      | School | 0                 | 0              | 0                | 0             | 1,550,527           | 38,424,325                | 0                 | 44,923,790            |
| Tipp City Exempted Village School District | Miami      | School | 0                 | 0              | 0                | 0             | 1,604,877           | 16,299,521                | 0                 | 20,495,291            |
| Troy City School District                  | Miami      | School | 0                 | 968,763        | 0                | 0             | 2,243,010           | 20,818,352                | 0                 | 28,173,084            |
| Switzerland of Ohio Local School District  | Monroe     | School | 840,052           | 0              | 0                | 0             | 975,103             | 34,086,174                | 122,818           | 38,872,171            |
| Brookville Local School District           | Montgomery | School | 0                 | 0              | 0                | 0             | 845,059             | 20,165,745                | 0                 | 22,449,506            |
| Centerville City School District           | Montgomery | School | 0                 | 1,220,112      | 0                | 0             | 2,172,375           | 58,394,752                | 0                 | 70,783,130            |
| Dayton City School District                | Montgomery | School | 25,339            | 0              | 0                | 5,000         | 14,017,971          | 243,649,707               | 1,542,382         | 284,897,148           |
| Huber Heights City School District         | Montgomery | School | 1,193,508         | 0              | 0                | 0             | 1,856,740           | 77,865,103                | 0                 | 88,737,441            |
| Jefferson Township Local School District   | Montgomery | School | 0                 | 0              | 0                | 0             | 73,948              | 715,546                   | 83,422            | 1,321,962             |
| Kettering City School District             | Montgomery | School | 0                 | 1,211,000      | 0                | 0             | 5,277,585           | 92,653,115                | 0                 | 112,413,744           |
| Mad River Local School District            | Montgomery | School | 0                 | 0              | 0                | 0             | 1,706,052           | 12,783,926                | 0                 | 19,530,028            |
| Miamisburg City School District            | Montgomery | School | 0                 | 0              | 0                | 0             | 2,104,681           | 83,563,470                | 0                 | 92,962,271            |
| New Lebanon Local School District          | Montgomery | School | 0                 | 0              | 0                | 0             | 244,273             | 2,864,616                 | 0                 | 4,525,549             |
| Northmont City School District             | Montgomery | School | 743,419           | 41,664         | 0                | 0             | 890,761             | 56,671,115                | 0                 | 69,409,353            |
| Northridge Local School District           | Montgomery | School | 0                 | 0              | 0                | 0             | 524,211             | 10,688,958                | 0                 | 13,052,926            |
| Oakwood City School District               | Montgomery | School | 0                 | 0              | 0                | 0             | 759,499             | 17,090,095                | 10,763            | 20,875,461            |
| Trotwood-Madison City School District      | Montgomery | School | 192,536           | 0              | 0                | 0             | 1,476,265           | 41,099,087                | 0                 | 45,140,688            |
| Valley View Local School District          | Montgomery | School | 0                 | 0              | 0                | 0             | 302,975             | 982,395                   | 0                 | 3,319,685             |
| Vandalia-Butler City School District       | Montgomery | School | 0                 | 0              | 478,240          | 3,595,000     | 2,036,469           | 54,081,212                | 482,842           | 63,778,258            |
| West Carrollton City School District       | Montgomery | School | 0                 | 816,858        | 0                | 0             | 485,438             | 2,534,675                 | 800,761           | 8,882,928             |
| Morgan Local School District               | Morgan     | School | 0                 | 144,065        | 0                | 0             | 700,972             | 8,247,356                 | 44,663            | 11,493,958            |
| Cardington-Lincoln Local School District   | Morrow     | School | 0                 | 0              | 0                | 0             | 523,588             | 4,797,684                 | 0                 | 6,527,500             |
| Highland Local School District             | Morrow     | School | 0                 | 0              | 0                | 0             | 355,027             | 15,987,235                | 0                 | 18,495,165            |



**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Liabilities (Continued)**

| School                                       | County    | Type   | Retainage Payable | Claims Payable | Unearned Revenue | Notes Payable | Due Within One Year | Due In More Than One Year | Other Liabilities | * Total Liabilities * |
|----------------------------------------------|-----------|--------|-------------------|----------------|------------------|---------------|---------------------|---------------------------|-------------------|-----------------------|
| Mt. Gilead Exempted Village School District  | Morrow    | School | 0                 | 125,000        | 0                | 0             | 666,826             | 8,022,091                 | 0                 | 9,981,155             |
| Northmor Local School District               | Morrow    | School | 0                 | 0              | 0                | 0             | 491,470             | 14,251,266                | 160,748           | 16,061,784            |
| East Muskingum Local School Dist             | Muskingum | School | 0                 | 289,605        | 0                | 0             | 660,401             | 5,396,184                 | 306,917           | 8,855,951             |
| Franklin Local School District               | Muskingum | School | 0                 | 280,750        | 0                | 0             | 756,553             | 5,989,131                 | 57,798            | 10,296,650            |
| Maysville Local School District              | Muskingum | School | 0                 | 326,000        | 0                | 0             | 630,037             | 4,118,388                 | 142,687           | 8,550,765             |
| Tri-Valley Local School District             | Muskingum | School | 0                 | 336,329        | 0                | 0             | 752,928             | 16,325,936                | 0                 | 20,723,589            |
| West Muskingum Local School District         | Muskingum | School | 0                 | 384,907        | 0                | 0             | 890,518             | 21,157,540                | 0                 | 24,286,257            |
| Zanesville City School District              | Muskingum | School | 0                 | 752,049        | 0                | 0             | 1,144,363           | 30,444,228                | 254,974           | 37,498,082            |
| Caldwell Exempted Village School District    | Noble     | School | 0                 | 127,836        | 0                | 0             | 54,467              | 267,344                   | 0                 | 1,465,072             |
| Noble Local School District                  | Noble     | School | 0                 | 188,545        | 0                | 0             | 112,531             | 1,183,965                 | 59,667            | 3,086,654             |
| Crooksville Exempted Village School District | Perry     | School | 0                 | 0              | 0                | 0             | 89,797              | 1,447,804                 | 0                 | 2,726,179             |
| Circleville City School District             | Pickaway  | School | 593,072           | 0              | 0                | 0             | 753,027             | 46,242,857                | 467,984           | 53,541,880            |
| Logan Elm Local School District              | Pickaway  | School | 0                 | 0              | 0                | 0             | 164,336             | 1,153,820                 | 0                 | 3,474,124             |
| Teays Valley Local School District           | Pickaway  | School | 0                 | 0              | 0                | 0             | 1,865,318           | 36,685,069                | 566,817           | 42,374,195            |
| Westfall Local School District               | Pickaway  | School | 0                 | 0              | 0                | 0             | 480,494             | 4,842,322                 | 0                 | 7,159,838             |
| Scioto Valley Local School District          | Pike      | School | 0                 | 246,000        | 0                | 0             | 215,148             | 1,749,379                 | 0                 | 3,731,544             |
| Waverly City School District                 | Pike      | School | 0                 | 32,115         | 0                | 0             | 1,307,764           | 8,077,249                 | 202               | 11,523,315            |
| Western Local School District                | Pike      | School | 0                 | 7,104          | 0                | 0             | 106,222             | 887,827                   | 0                 | 1,849,227             |
| Aurora City School District                  | Portage   | School | 0                 | 0              | 4,500            | 0             | 2,654,491           | 29,518,025                | 0                 | 35,875,299            |
| Crestwood Local School District              | Portage   | School | 0                 | 0              | 0                | 0             | 924,367             | 7,548,663                 | 0                 | 11,093,961            |
| Field Local School District                  | Portage   | School | 0                 | 0              | 0                | 0             | 902,679             | 25,951,335                | 391,727           | 29,207,263            |
| James A. Garfield Local School District      | Portage   | School | 0                 | 0              | 0                | 0             | 441,485             | 4,756,422                 | 0                 | 8,175,255             |
| Kent City School District                    | Portage   | School | 0                 | 904,337        | 0                | 0             | 2,690,245           | 22,640,810                | 4,344             | 31,438,185            |
| Ravenna City School District                 | Portage   | School | 6,126             | 0              | 0                | 0             | 1,353,361           | 21,862,510                | 498,121           | 26,713,614            |
| Rootstown Local School District              | Portage   | School | 0                 | 0              | 0                | 0             | 84,459              | 446,263                   | 38,251            | 1,846,374             |
| Southeast Local School District              | Portage   | School | 0                 | 122,284        | 0                | 0             | 446,263             | 4,958,895                 | 91,646            | 7,401,478             |
| Streetsboro City School District             | Portage   | School | 0                 | 0              | 0                | 0             | 1,531,733           | 49,701,096                | 0                 | 54,111,782            |
| Waterloo Local School District               | Portage   | School | 0                 | 0              | 0                | 0             | 635,181             | 8,361,247                 | 179,981           | 10,160,670            |
| Windham Exempted Village School District     | Portage   | School | 0                 | 0              | 0                | 0             | 96,838              | 866,245                   | 0                 | 1,838,443             |
| Tri-County North Local School District       | Preble    | School | 0                 | 0              | 0                | 0             | 7,226               | 356,585                   | 27,263            | 1,311,855             |
| Clear Fork Valley Local School District      | Richland  | School | 0                 | 207,063        | 0                | 0             | 529,140             | 6,111,066                 | 203,942           | 8,422,488             |
| Crestview Local School District              | Richland  | School | 0                 | 0              | 0                | 0             | 331,511             | 1,990,639                 | 159,880           | 3,419,050             |
| Lucas Local School District                  | Richland  | School | 0                 | 0              | 0                | 0             | 69,823              | 618,394                   | 103,734           | 1,224,346             |
| Madison Local School District                | Richland  | School | 448,076           | 690,000        | 0                | 0             | 535,684             | 28,723,382                | 459,330           | 33,978,384            |
| Mansfield City School District               | Richland  | School | 0                 | 1,005,000      | 0                | 0             | 3,975,528           | 18,739,961                | 791,323           | 29,746,547            |
| Ontario Local School District                | Richland  | School | 0                 | 96,000         | 0                | 0             | 1,287,519           | 13,665,626                | 275,662           | 17,236,492            |
| Plymouth Local School District               | Richland  | School | 0                 | 5,343          | 0                | 0             | 245,628             | 1,997,043                 | 141,549           | 3,251,181             |
| Shelby City School District                  | Richland  | School | 0                 | 0              | 0                | 0             | 430,522             | 18,538,317                | 318,193           | 21,199,033            |
| Adena Local School District                  | Ross      | School | 0                 | 16,902         | 0                | 0             | 270,081             | 3,006,500                 | 0                 | 6,786,043             |
| Chillicothe City School District             | Ross      | School | 0                 | 0              | 0                | 0             | 1,241,804           | 31,826,379                | 0                 | 36,336,667            |
| Huntington Local School District             | Ross      | School | 0                 | 0              | 0                | 0             | 299,681             | 1,636,037                 | 0                 | 3,224,399             |
| Paint Valley Local School District           | Ross      | School | 0                 | 8,000          | 0                | 0             | 297,101             | 881,112                   | 0                 | 2,040,794             |
| Southeastern Local School District           | Ross      | School | 0                 | 0              | 0                | 0             | 342,232             | 3,936,204                 | 0                 | 5,593,218             |
| Union-Scioto Local School District           | Ross      | School | 0                 | 0              | 0                | 0             | 829,273             | 6,750,429                 | 59,040            | 10,114,651            |
| Zane Trace Local School District             | Ross      | School | 0                 | 283,251        | 0                | 0             | 540,928             | 4,308,945                 | 75,000            | 6,322,093             |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Liabilities (Continued)**

| School                                               | County   | Type   | Retainage Payable | Claims Payable | Unearned Revenue | Notes Payable | Due Within One Year | Due In More Than One Year | Other Liabilities | * Total Liabilities * |
|------------------------------------------------------|----------|--------|-------------------|----------------|------------------|---------------|---------------------|---------------------------|-------------------|-----------------------|
| Clyde-Green Springs Exempted Village School District | Sandusky | School | 0                 | 1,239          | 0                | 0             | 1,395,028           | 25,866,296                | 346,324           | 29,333,063            |
| Fremont City School District                         | Sandusky | School | 0                 | 520,035        | 79,990           | 0             | 1,059,425           | 20,317,406                | 0                 | 26,504,231            |
| Gibsonburg Exempted Village School District          | Sandusky | School | 0                 | 0              | 0                | 0             | 484,988             | 3,868,607                 | 169,190           | 5,439,003             |
| Woodmore Local School District                       | Sandusky | School | 0                 | 0              | 0                | 0             | 227,030             | 16,119,735                | 183,687           | 17,445,667            |
| Bloom Vernon Local School District                   | Scioto   | School | 0                 | 0              | 0                | 0             | 190,881             | 1,247,722                 | 0                 | 2,408,224             |
| Clay Local School District                           | Scioto   | School | 3,465             | 0              | 0                | 0             | 104,311             | 5,620,977                 | 12,860            | 6,531,162             |
| Green Local School District                          | Scioto   | School | 0                 | 0              | 0                | 0             | 108,666             | 225,381                   | 0                 | 961,728               |
| Minford Local School District                        | Scioto   | School | 0                 | 0              | 0                | 0             | 526,616             | 2,266,981                 | 0                 | 4,034,079             |
| New Boston Local School District                     | Scioto   | School | 66,452            | 0              | 0                | 0             | 108,487             | 3,438,612                 | 0                 | 4,115,068             |
| Northwest Local School District                      | Scioto   | School | 0                 | 0              | 0                | 0             | 584,120             | 2,316,477                 | 0                 | 4,968,202             |
| Portsmouth City School District                      | Scioto   | School | 0                 | 0              | 0                | 0             | 1,124,032           | 13,089,005                | 0                 | 16,922,113            |
| Washington-Nile Local School District                | Scioto   | School | 2,158             | 0              | 0                | 0             | 332,770             | 994,381                   | 0                 | 2,955,398             |
| Wheelersburg Local School District                   | Scioto   | School | 0                 | 0              | 0                | 0             | 655,100             | 11,427,300                | 0                 | 13,613,299            |
| Bettsville Local School District                     | Seneca   | School | 0                 | 0              | 0                | 0             | 0                   | 0                         | 0                 | 0                     |
| Seneca-East Local School District                    | Seneca   | School | 0                 | 0              | 0                | 0             | 579,141             | 11,010,587                | 158,087           | 12,522,308            |
| Tiffin City School District                          | Seneca   | School | 42,824            | 0              | 0                | 0             | 931,834             | 8,272,441                 | 370,324           | 11,981,918            |
| Anna Local School District                           | Shelby   | School | 0                 | 0              | 0                | 0             | 357,227             | 3,244,962                 | 0                 | 4,765,524             |
| Botkins Local School District                        | Shelby   | School | 305,750           | 0              | 0                | 0             | 228,194             | 7,064,859                 | 106,951           | 8,797,443             |
| Fort Loramie Local School District                   | Shelby   | School | 0                 | 0              | 13,061           | 0             | 574,635             | 9,492,561                 | 137,134           | 11,086,651            |
| Hardin-Houston Local School District                 | Shelby   | School | 0                 | 0              | 0                | 0             | 293,418             | 8,677,519                 | 225,704           | 9,931,991             |
| Russia Local School District                         | Shelby   | School | 0                 | 0              | 0                | 0             | 238,325             | 4,847,743                 | 198,294           | 5,752,543             |
| Alliance City School District                        | Stark    | School | 0                 | 0              | 0                | 0             | 1,009,320           | 11,146,678                | 109,268           | 17,063,981            |
| Canton City School District                          | Stark    | School | 0                 | 182,788        | 0                | 0             | 3,967,924           | 40,076,759                | 0                 | 60,228,530            |
| Canton Local School District                         | Stark    | School | 2,486             | 0              | 0                | 0             | 1,579,112           | 38,761,131                | 452,831           | 44,060,123            |
| Fairless Local School District                       | Stark    | School | 0                 | 0              | 0                | 0             | 724,198             | 12,402,184                | 0                 | 15,120,877            |
| Jackson Local School District                        | Stark    | School | 0                 | 0              | 21,023           | 0             | 4,146,544           | 57,916,235                | 897,088           | 68,372,570            |
| Lake Local School District                           | Stark    | School | 0                 | 0              | 0                | 0             | 1,650,145           | 24,394,550                | 0                 | 29,875,823            |
| Louisville City School District                      | Stark    | School | 0                 | 0              | 0                | 0             | 1,291,466           | 30,247,022                | 0                 | 35,094,389            |
| Marlington Local School District                     | Stark    | School | 0                 | 0              | 184,436          | 0             | 214,030             | 989,595                   | 0                 | 3,608,839             |
| Massillon City School District                       | Stark    | School | 14,143            | 0              | 0                | 0             | 1,088,249           | 14,031,243                | 129,985           | 19,870,028            |
| Minerva Local School District                        | Stark    | School | 0                 | 0              | 0                | 0             | 737,866             | 11,909,377                | 0                 | 14,302,601            |
| North Canton City School District                    | Stark    | School | 0                 | 0              | 560              | 0             | 2,492,753           | 14,817,172                | 801,389           | 24,391,244            |
| Perry Local School District                          | Stark    | School | 0                 | 0              | 0                | 0             | 534,313             | 8,052,776                 | 119,881           | 15,052,354            |
| Plain Local School District                          | Stark    | School | 0                 | 0              | 324,099          | 0             | 2,563,649           | 49,253,514                | 824,876           | 57,730,252            |
| Sandy Valley Local School District                   | Stark    | School | 0                 | 0              | 0                | 0             | 755,261             | 12,093,083                | 227,403           | 14,618,735            |
| Tuslaw Local School District                         | Stark    | School | 0                 | 0              | 0                | 0             | 717,748             | 12,819,934                | 0                 | 15,037,203            |
| Akron City School District                           | Summit   | School | 0                 | 4,607,100      | 38,228           | 0             | 1,703,153           | 29,475,866                | 42,033,036        | 160,518,249           |
| Barberton City School District                       | Summit   | School | 35,264            | 0              | 20,945           | 0             | 1,446,073           | 50,779,068                | 635,064           | 57,058,454            |
| Copley-Fairlawn City School District                 | Summit   | School | 0                 | 0              | 0                | 0             | 1,542,985           | 3,899,136                 | 0                 | 9,423,444             |
| Coventry Local School District                       | Summit   | School | 0                 | 0              | 0                | 441,150       | 939,640             | 34,478,051                | 42,745            | 40,166,118            |
| Cuyahoga Falls City School District                  | Summit   | School | 0                 | 597,281        | 67,842           | 0             | 875,202             | 4,457,572                 | 626,646           | 12,043,150            |
| Green Local School District                          | Summit   | School | 0                 | 0              | 0                | 1,333,334     | 2,514,213           | 29,902,668                | 149,247           | 39,980,533            |
| Hudson City School District                          | Summit   | School | 0                 | 537,372        | 0                | 0             | 1,915,791           | 24,433,043                | 1,057,046         | 34,352,638            |
| Mogadore Local School District                       | Summit   | School | 0                 | 0              | 0                | 0             | 604,639             | 10,411,649                | 0                 | 11,979,049            |
| Nordonia Hills City School District                  | Summit   | School | 0                 | 0              | 0                | 0             | 2,653,935           | 32,301,647                | 0                 | 38,592,257            |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Liabilities (Continued)                        |            |        |                   |                |                  |               |                     |                           |                   |                       |
|------------------------------------------------|------------|--------|-------------------|----------------|------------------|---------------|---------------------|---------------------------|-------------------|-----------------------|
| School                                         | County     | Type   | Retainage Payable | Claims Payable | Unearned Revenue | Notes Payable | Due Within One Year | Due In More Than One Year | Other Liabilities | * Total Liabilities * |
| Norton City School District                    | Summit     | School | 0                 | 0              | 4,244            | 0             | 142,045             | 24,053,489                | 0                 | 26,523,133            |
| Revere Local School District                   | Summit     | School | 0                 | 4,261          | 0                | 0             | 1,452,632           | 7,778,184                 | 84,678            | 13,499,915            |
| Springfield Local School District              | Summit     | School | 755,386           | 383,000        | 0                | 0             | 957,757             | 33,578,993                | 185,991           | 42,845,262            |
| Stow-Munroe Falls City School District         | Summit     | School | 0                 | 0              | 21,395           | 0             | 944,962             | 6,022,249                 | 0                 | 12,527,471            |
| Tallmadge City School District                 | Summit     | School | 0                 | 0              | 0                | 0             | 962,482             | 26,666,494                | 0                 | 30,333,688            |
| Twinsburg City School District                 | Summit     | School | 0                 | 0              | 0                | 0             | 2,726,257           | 19,518,586                | 12,960            | 27,497,520            |
| Woodridge Local School District                | Summit     | School | 0                 | 283,531        | 0                | 0             | 1,566,967           | 7,250,724                 | 0                 | 11,968,150            |
| Bloomfield-Mespo Local School District         | Trumbull   | School | 0                 | 0              | 0                | 0             | 124,665             | 261,259                   | 0                 | 759,088               |
| Bristol Local School District                  | Trumbull   | School | 0                 | 0              | 0                | 0             | 250,941             | 1,531,262                 | 105,831           | 2,418,766             |
| Brookfield Local School District               | Trumbull   | School | 68,617            | 0              | 0                | 0             | 378,210             | 13,912,715                | 1,023,000         | 16,983,825            |
| Champion Local School District                 | Trumbull   | School | 0                 | 0              | 0                | 0             | 217,222             | 2,184,439                 | 226,016           | 3,931,431             |
| Girard City School District                    | Trumbull   | School | 0                 | 0              | 0                | 0             | 725,189             | 10,721,789                | 294,288           | 13,242,113            |
| Howland Local School District                  | Trumbull   | School | 0                 | 395,877        | 0                | 0             | 313,847             | 3,377,006                 | 0                 | 7,583,071             |
| Hubbard Exempted Village School District       | Trumbull   | School | 114,313           | 0              | 0                | 0             | 957,686             | 19,221,132                | 57,747            | 22,810,738            |
| Joseph Badger Local School District            | Trumbull   | School | 0                 | 4,693          | 0                | 0             | 615,259             | 8,163,588                 | 0                 | 9,571,109             |
| Labrae Local School District                   | Trumbull   | School | 0                 | 0              | 0                | 0             | 596,664             | 7,338,552                 | 235,384           | 9,578,010             |
| Lakeview Local School District                 | Trumbull   | School | 0                 | 0              | 0                | 0             | 934,644             | 2,240,430                 | 52,500            | 5,060,891             |
| Liberty Local School District                  | Trumbull   | School | 0                 | 0              | 0                | 886,422       | 870,384             | 8,479,492                 | 0                 | 11,569,313            |
| Lordstown Local School District                | Trumbull   | School | 0                 | 10,318         | 0                | 0             | 285,343             | 1,858,927                 | 123,370           | 2,961,338             |
| Maplewood Local School District                | Trumbull   | School | 0                 | 0              | 0                | 0             | 176,018             | 2,153,457                 | 0                 | 3,124,027             |
| Mathews Local School District                  | Trumbull   | School | 0                 | 0              | 0                | 0             | 222,860             | 185,507                   | 24,536            | 1,536,460             |
| McDonald Local School District                 | Trumbull   | School | 0                 | 0              | 0                | 0             | 169,782             | 1,305,614                 | 0                 | 2,213,651             |
| Newton Falls Exempted Village School District  | Trumbull   | School | 0                 | 0              | 0                | 0             | 261,683             | 2,807,702                 | 0                 | 4,395,975             |
| Niles City School District                     | Trumbull   | School | 0                 | 307,748        | 0                | 0             | 1,156,961           | 21,818,372                | 0                 | 25,978,139            |
| Southington Local School District              | Trumbull   | School | 0                 | 0              | 0                | 0             | 243,918             | 7,264,522                 | 0                 | 8,043,991             |
| Warren City School District                    | Trumbull   | School | 0                 | 559,000        | 0                | 0             | 2,015,040           | 34,503,919                | 0                 | 44,187,491            |
| Weathersfield Local School District            | Trumbull   | School | 0                 | 0              | 0                | 0             | 516,763             | 10,649,767                | 0                 | 13,262,055            |
| Claymont City School District                  | Tuscarawas | School | 0                 | 0              | 0                | 0             | 658,518             | 3,575,654                 | 0                 | 5,997,039             |
| Dover City School District                     | Tuscarawas | School | 0                 | 462,824        | 0                | 0             | 776,549             | 3,141,304                 | 32,201            | 7,841,153             |
| Garaway Local School District                  | Tuscarawas | School | 8,744             | 132,908        | 0                | 0             | 289,730             | 367,597                   | 192,791           | 2,437,868             |
| Indian Valley Local School District            | Tuscarawas | School | 0                 | 0              | 0                | 0             | 902,873             | 10,649,907                | 70,584            | 13,959,037            |
| New Philadelphia City School District          | Tuscarawas | School | 0                 | 0              | 0                | 0             | 652,378             | 4,150,225                 | 0                 | 8,081,066             |
| Newcomerstown Exempted Village School District | Tuscarawas | School | 0                 | 216,332        | 0                | 0             | 384,951             | 1,928,433                 | 185,224           | 3,895,023             |
| Tuscarawas Valley Local School District        | Tuscarawas | School | 0                 | 130,902        | 0                | 0             | 765,376             | 3,833,074                 | 0                 | 6,034,692             |
| Fairbanks Local School District                | Union      | School | 0                 | 0              | 0                | 0             | 552,333             | 11,012,587                | 171,854           | 12,575,787            |
| Marysville Exempted Village School District    | Union      | School | 0                 | 0              | 0                | 445,000       | 3,675,146           | 92,996,486                | 903,518           | 104,151,867           |
| North Union Local School District              | Union      | School | 0                 | 0              | 0                | 0             | 711,025             | 8,155,052                 | 0                 | 10,904,826            |
| Lincolnview Local School District              | Van Wert   | School | 0                 | 0              | 0                | 0             | 599,190             | 10,816,495                | 128,261           | 12,341,730            |
| Vinton Local School District                   | Vinton     | School | 265,041           | 0              | 0                | 0             | 799,668             | 6,186,070                 | 90,000            | 10,848,878            |
| Carlisle Local School District                 | Warren     | School | 0                 | 0              | 0                | 0             | 205,072             | 796,882                   | 30,000            | 3,077,664             |
| Franklin City School District                  | Warren     | School | 0                 | 0              | 0                | 0             | 488,791             | 4,297,820                 | 137,635           | 8,032,897             |
| Kings Local School District                    | Warren     | School | 0                 | 0              | 0                | 0             | 2,130,761           | 57,406,875                | 0                 | 63,825,613            |
| Little Miami Local School District             | Warren     | School | 0                 | 0              | 0                | 0             | 3,153,806           | 69,704,587                | 0                 | 75,412,660            |
| Mason City School District                     | Warren     | School | 0                 | 1,384,724      | 0                | 7,800,000     | 9,350,907           | 110,527,547               | 0                 | 143,608,690           |
| Springboro Community City School District      | Warren     | School | 0                 | 0              | 0                | 0             | 3,400,806           | 80,939,751                | 0                 | 90,571,085            |

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities  
As of June 30, 2014  
All Schools Reporting Under GAAP

Liabilities (Continued)

| School                                      | County     | Type   | Retainage<br>Payable | Claims<br>Payable | Unearned<br>Revenue | Notes<br>Payable | Due Within<br>One Year | Due In More<br>Than One<br>Year | Other<br>Liabilities | * Total<br>Liabilities * |
|---------------------------------------------|------------|--------|----------------------|-------------------|---------------------|------------------|------------------------|---------------------------------|----------------------|--------------------------|
| Belpre City School District                 | Washington | School | 0                    | 0                 | 0                   | 0                | 55,893                 | 944,089                         | 173,541              | 2,213,982                |
| Frontier Local School District              | Washington | School | 0                    | 0                 | 0                   | 0                | 275,054                | 2,224,388                       | 0                    | 3,268,258                |
| Warren Local School District                | Washington | School | 0                    | 79,000            | 0                   | 0                | 114,984                | 1,538,693                       | 71,455               | 3,979,484                |
| Wolf Creek Local School District            | Washington | School | 0                    | 0                 | 0                   | 0                | 433,291                | 5,925,193                       | 32,308               | 7,071,384                |
| Chippewa Local School District              | Wayne      | School | 0                    | 108,202           | 0                   | 0                | 124,501                | 466,312                         | 214,441              | 1,994,562                |
| Dalton Local School District                | Wayne      | School | 0                    | 0                 | 0                   | 0                | 302,559                | 16,085,150                      | 156,538              | 18,522,070               |
| Wooster City School District                | Wayne      | School | 66,030               | 0                 | 0                   | 0                | 3,820,612              | 13,176,887                      | 639,172              | 22,829,707               |
| Bowling Green City School District          | Wood       | School | 0                    | 0                 | 0                   | 0                | 1,157,118              | 27,506,115                      | 0                    | 30,851,801               |
| Eastwood Local School District              | Wood       | School | 0                    | 0                 | 0                   | 0                | 639,105                | 3,545,523                       | 254,940              | 5,849,753                |
| North Baltimore Local School District       | Wood       | School | 0                    | 0                 | 0                   | 0                | 505,492                | 11,030,080                      | 0                    | 12,424,854               |
| Otsego Local School District                | Wood       | School | 0                    | 0                 | 0                   | 0                | 978,507                | 20,513,614                      | 0                    | 23,693,253               |
| Perrysburg Exempted Village School District | Wood       | School | 0                    | 457,300           | 106,947             | 0                | 3,241,810              | 28,595,354                      | 0                    | 39,047,236               |
| Rossford Exempted Village School District   | Wood       | School | 0                    | 0                 | 0                   | 0                | 189,312                | 1,623,042                       | 280,000              | 5,342,807                |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                                    | County     | Type    | Total<br>Deferred<br>Inflows Of<br>Resources | Net Position                           |            |                         |                           |
|-----------------------------------------------------------|------------|---------|----------------------------------------------|----------------------------------------|------------|-------------------------|---------------------------|
|                                                           |            |         |                                              | Net<br>Investment In<br>Capital Assets | Restricted | Unrestricted<br>Deficit | * Total Net<br>Position * |
| Apollo Joint Vocational School District                   | Allen      | CC/JVSD | 5,230,272                                    | 4,603,026                              | 24,734,330 | 5,262,395               | 34,599,751                |
| Ashland Co-West Holmes Joint Vocational School District   | Ashland    | CC/JVSD | 2,130,570                                    | 4,229,623                              | 1,503,382  | 4,899,832               | 10,632,837                |
| Ashtabula County Career and Technical Center              | Ashtabula  | CC/JVSD | 4,053,458                                    | 5,081,979                              | 2,982,755  | 4,891,958               | 12,956,692                |
| Tri-County Career Center                                  | Athens     | CC/JVSD | 2,853,814                                    | 1,218,311                              | 1,019,803  | 3,402,072               | 5,640,186                 |
| Belmont-Harrison Vocational School District               | Belmont    | CC/JVSD | 1,663,468                                    | 1,970,261                              | 94,998     | 1,167,210               | 3,232,469                 |
| Southern Hills Joint Vocational School District           | Brown      | CC/JVSD | 1,744,834                                    | 10,544,890                             | 3,906,705  | 4,584,131               | 19,035,726                |
| Butler Technology and Career Development Schools          | Butler     | CC/JVSD | 13,400,934                                   | 38,737,224                             | 1,197,706  | 16,235,873              | 56,170,803                |
| Springfield-Clark Career Technology Center                | Clark      | CC/JVSD | 4,175,870                                    | 2,205,883                              | 98,441     | 8,323,971               | 10,628,295                |
| U.S. Grant Joint Vocational School District               | Clermont   | CC/JVSD | 3,141,976                                    | 3,025,609                              | 246,609    | 9,856,376               | 13,128,594                |
| Columbiana County Career and Technology Center            | Columbiana | CC/JVSD | 1,893,385                                    | 10,781,230                             | 3,559,513  | 2,964,039               | 17,304,782                |
| Coshocton County Career Center                            | Coshocton  | CC/JVSD | 1,319,308                                    | 803,995                                | 73,426     | 301,148                 | 1,178,569                 |
| Cuyahoga Valley Career Center                             | Cuyahoga   | CC/JVSD | 8,404,334                                    | 15,582,406                             | 17,588     | 14,067,738              | 29,667,732                |
| Polaris Career Center                                     | Cuyahoga   | CC/JVSD | 7,192,990                                    | 4,156,953                              | 437,151    | 8,304,875               | 12,898,979                |
| Delaware Area Career Center                               | Delaware   | CC/JVSD | 7,487,395                                    | 16,994,124                             | 4,030,594  | 27,407,571              | 48,432,289                |
| Ehove Career Center                                       | Erie       | CC/JVSD | 6,374,688                                    | 966,065                                | 355,079    | 4,000,370               | 5,321,514                 |
| Eastland-Fairfield Career and Technical School            | Franklin   | CC/JVSD | 9,520,704                                    | 21,066,346                             | 466,297    | 19,588,175              | 41,120,818                |
| Gallia-Jackson-Vinton Joint Vocational School District    | Gallia     | CC/JVSD | 2,312,468                                    | 17,137,543                             | 2,330,669  | 4,969,904               | 24,438,116                |
| Greene County Vocational School District                  | Greene     | CC/JVSD | 7,978,391                                    | 14,525,173                             | 4,843,555  | 3,516,614               | 22,885,342                |
| Great Oaks Institute of Technology and Career Development | Hamilton   | CC/JVSD | 24,773,051                                   | 90,252,504                             | 765,235    | 42,327,480              | 133,345,219               |
| Four County Career Center                                 | Henry      | CC/JVSD | 5,118,454                                    | 8,486,997                              | 3,332,013  | 4,147,445               | 15,966,455                |
| Jefferson County Joint Vocational School District         | Jefferson  | CC/JVSD | 2,482,960                                    | 1,635,202                              | 445,324    | 1,557,424               | 3,637,950                 |
| Knox County Career Center                                 | Knox       | CC/JVSD | 2,307,954                                    | 18,375,760                             | 1,471,210  | 9,060,627               | 28,907,597                |
| Auburn Vocational School District                         | Lake       | CC/JVSD | 5,015,579                                    | 12,990,369                             | 67,443     | 4,864,323               | 17,922,135                |
| Lawrence County Joint Vocational School District          | Lawrence   | CC/JVSD | 1,849,024                                    | 20,686,359                             | 2,155,238  | 1,103,220               | 23,944,817                |
| Career & Technology Education Center                      | Licking    | CC/JVSD | 8,151,111                                    | 10,262,385                             | 1,401,411  | 9,198,605               | 20,862,401                |
| Ohio Hi-Point Joint Vocational School District            | Logan      | CC/JVSD | 5,164,497                                    | 6,683,548                              | 164,205    | 9,487,940               | 16,335,693                |
| Lorain County Joint Vocational School District            | Lorain     | CC/JVSD | 9,666,560                                    | 10,994,145                             | 3,565,116  | 4,168,898               | 18,728,159                |
| Tolles Career & Technical Center                          | Madison    | CC/JVSD | 6,293,794                                    | 12,525,917                             | 497,490    | 9,642,415               | 22,665,822                |
| Mahoning County Career and Technical Center               | Mahoning   | CC/JVSD | 6,327,993                                    | 12,305,498                             | 14,912,165 | 5,965,950               | 33,183,613                |
| Tri-Rivers Joint Vocational School District               | Marion     | CC/JVSD | 2,432,780                                    | 6,253,574                              | 63,987     | 3,010,330               | 9,327,891                 |
| Medina County Joint Vocational School District            | Medina     | CC/JVSD | 6,979,825                                    | 9,348,256                              | 647,368    | 9,893,949               | 19,889,573                |
| Upper Valley Career Center                                | Miami      | CC/JVSD | 4,324,117                                    | 31,821,853                             | 3,197,751  | 5,512,954               | 40,532,558                |
| Miami Valley Career Technology Center                     | Montgomery | CC/JVSD | 10,502,868                                   | 16,524,702                             | 903,249    | 3,206,122               | 20,634,073                |
| Mid-East Career and Technology Center                     | Muskingum  | CC/JVSD | 6,640,686                                    | 32,702,947                             | 16,803,264 | 18,332,258              | 67,838,469                |
| Pike County Career and Technology Center                  | Pike       | CC/JVSD | 1,279,338                                    | 14,118,288                             | 1,066,029  | 3,988,856               | 19,173,173                |
| Maplewood Career Center                                   | Portage    | CC/JVSD | 5,067,043                                    | 12,139,563                             | 41,157     | 24,356,759              | 36,537,479                |
| Pioneer Career & Technology Center                        | Richland   | CC/JVSD | 3,177,388                                    | 20,444,197                             | 4,350,385  | 11,820,337              | 36,614,919                |
| Pickaway-Ross Career & Technology Center                  | Ross       | CC/JVSD | 4,514,262                                    | 16,117,117                             | 4,096,619  | 8,594,069               | 28,807,805                |
| Vanguard Sentinel Career and Technology Centers           | Sandusky   | CC/JVSD | 3,539,281                                    | 33,654,588                             | 2,554,717  | 12,533,536              | 48,742,841                |
| Scioto County Career Technical Center                     | Scioto     | CC/JVSD | 2,377,521                                    | 17,234,650                             | 5,693,465  | 2,205,292               | 25,133,407                |
| Stark County Area Vocational School District              | Stark      | CC/JVSD | 1,947,955                                    | 6,253,134                              | 25,937     | 8,089,809               | 14,368,880                |
| Portage Lakes Career Center                               | Summit     | CC/JVSD | 2,643,063                                    | 7,555,156                              | 469,203    | 7,687,312               | 15,711,671                |
| Trumbull Career and Technical Center                      | Trumbull   | CC/JVSD | 5,021,386                                    | 3,274,946                              | 51,627     | 7,320,659               | 10,647,232                |
| Buckeye Joint Vocational School                           | Tuscarawas | CC/JVSD | 5,114,142                                    | 6,225,659                              | 5,651,414  | 14,709,260              | 26,586,333                |
| Vantage Career Center                                     | Van Wert   | CC/JVSD | 3,952,388                                    | 19,854,792                             | 3,570,464  | 6,112,217               | 29,537,473                |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                         | County     | Type    | Total<br>Deferred<br>Inflows Of<br>Resources | Net Position                           |            |                         |                           |
|------------------------------------------------|------------|---------|----------------------------------------------|----------------------------------------|------------|-------------------------|---------------------------|
|                                                |            |         |                                              | Net<br>Investment In<br>Capital Assets | Restricted | Unrestricted<br>Deficit | * Total Net<br>Position * |
| Warren County Career Center                    | Warren     | CC/JVSD | 7,985,175                                    | 3,159,296                              | 6,968,715  | 10,965,872              | 21,093,883                |
| Washington County Career Center                | Washington | CC/JVSD | 2,246,319                                    | 4,699,500                              | 686,728    | 3,084,584               | 8,470,812                 |
| Wayne County Schools Career Center             | Wayne      | CC/JVSD | 4,897,217                                    | 21,767,774                             | 5,043,858  | 7,707,551               | 34,519,183                |
| Penta Career Center                            | Wood       | CC/JVSD | 13,471,162                                   | 44,520,385                             | 7,138,185  | 7,467,541               | 59,126,111                |
| Athens-Meigs County Educational Service Center | Athens     | ESC     | 0                                            | 2,226,942                              | 498,582    | 420,618                 | 3,146,142                 |
| Brown County Educational Service Center        | Brown      | ESC     | 0                                            | 17,081                                 | 0          | 1,541,828               | 1,558,909                 |
| Clark County Educational Service Center        | Clark      | ESC     | 0                                            | 370,491                                | 309,699    | 1,185,507               | 1,865,697                 |
| Clermont County Educational Service Center     | Clermont   | ESC     | 0                                            | 74,598                                 | 21,769     | 5,319,029               | 5,415,396                 |
| Southern Ohio Educational Service Center       | Clinton    | ESC     | 0                                            | 341,138                                | 5,844      | 1,792,395               | 2,139,377                 |
| Columbiana County Educational Service Center   | Columbiana | ESC     | 0                                            | 126,237                                | 69,170     | 484,932                 | 680,339                   |
| Educational Service Center of Cuyahoga County  | Cuyahoga   | ESC     | 0                                            | 7,593,524                              | 1,271,463  | 14,074,516              | 22,939,503                |
| North Point Educational Service Center         | Erie       | ESC     | 0                                            | 1,043,695                              | 47,948     | 5,399,256               | 6,490,899                 |
| Fairfield County Educational Service Center    | Fairfield  | ESC     | 0                                            | 46,873                                 | 400,000    | 1,158,033               | 1,604,906                 |
| Educational Service Center of Central Ohio     | Franklin   | ESC     | 0                                            | 2,318,823                              | 269,448    | 14,104,284              | 16,692,555                |
| Northwest Ohio Educational Service Center      | Fulton     | ESC     | 0                                            | 5,578,697                              | 349,828    | 687,002                 | 6,615,527                 |
| Gallia/Vinton Educational Service Center       | Gallia     | ESC     | 0                                            | 40,970                                 | 333        | 1,382,864               | 1,424,167                 |
| Geauga County Educational Service Center       | Geauga     | ESC     | 0                                            | 22,784                                 | 54,330     | 816,449                 | 893,563                   |
| Greene County Educational Service Center       | Greene     | ESC     | 0                                            | 666,587                                | 83,237     | 818,615                 | 1,568,439                 |
| Ohio Valley Educational Service Center         | Guernsey   | ESC     | 0                                            | 317,636                                | 10,646     | 1,716,619               | 2,044,901                 |
| Hamilton Educational Service Center            | Hamilton   | ESC     | 0                                            | 375,319                                | 3,090,433  | 7,783,656               | 11,249,408                |
| Hancock County Educational Service Center      | Hancock    | ESC     | 0                                            | 32,445                                 | 1,205      | 18,280                  | 51,930                    |
| Jefferson County Educational Service Center    | Jefferson  | ESC     | 0                                            | 212,491                                | 0          | 3,510,584               | 3,723,075                 |
| Knox County Educational Service Center         | Knox       | ESC     | 0                                            | 123,089                                | 43,241     | 227,131                 | 393,461                   |
| Lake County Educational Service Center         | Lake       | ESC     | 4,524,121                                    | 47,862                                 | 1,112,211  | 1,860,520               | 3,020,593                 |
| Lawrence County Educational Service Center     | Lawrence   | ESC     | 0                                            | 40,370                                 | 14,635     | 1,597,464               | 1,652,469                 |
| Lorain County Educational Service Center       | Lorain     | ESC     | 0                                            | 914,781                                | 69,860     | 912,194                 | 1,896,835                 |
| Educational Service Center of Lake Erie West   | Lucas      | ESC     | 0                                            | 4,669,905                              | 435,322    | 5,595,427               | 10,700,654                |
| Mahoning County Educational Service Center     | Mahoning   | ESC     | 0                                            | 88,652                                 | 757,663    | 1,628,525               | 2,474,840                 |
| Medina County Educational Service Center       | Medina     | ESC     | 0                                            | 131,428                                | 435,922    | 696,798                 | 1,264,148                 |
| Miami County Educational Service Center        | Miami      | ESC     | 0                                            | 1,172,864                              | 2,485      | 2,971,467               | 4,146,816                 |
| Montgomery County Educational Service Center   | Montgomery | ESC     | 0                                            | 7,961,343                              | 1,672,823  | 14,255,145              | 23,889,311                |
| Muskingum Valley Educational Service Center    | Muskingum  | ESC     | 0                                            | 280,601                                | 85,904     | 2,189,114               | 2,555,619                 |
| Pickaway County Educational Service Center     | Pickaway   | ESC     | 0                                            | 559,647                                | 69,103     | 373,509                 | 1,002,259                 |
| Portage County Educational Service Center      | Portage    | ESC     | 0                                            | 44,171                                 | 85,612     | (571,448)               | (441,665)                 |
| Putnam County Educational Service Center       | Putnam     | ESC     | 0                                            | 3,170,556                              | 305,584    | 396,368                 | 3,872,508                 |
| Ross-Pike Educational Service District         | Ross       | ESC     | 0                                            | 64,391                                 | 300,128    | 3,115,385               | 3,479,904                 |
| South Central Ohio Educational Service Center  | Scioto     | ESC     | 0                                            | 1,355,951                              | 66,384     | 1,027,801               | 2,450,136                 |
| North Central Ohio Educational Service Center  | Seneca     | ESC     | 0                                            | 593,462                                | 40,598     | (1,936,752)             | (1,302,692)               |
| Stark County Educational Service Center        | Stark      | ESC     | 0                                            | 1,244,517                              | 418,879    | 1,477,636               | 3,141,032                 |
| Summit County Educational Service Center       | Summit     | ESC     | 0                                            | 1,025,871                              | 398,572    | 6,304,560               | 7,729,003                 |
| Trumbull County Educational Service Center     | Trumbull   | ESC     | 0                                            | 197,999                                | 5,727      | 4,848,559               | 5,052,285                 |
| East Central Ohio Educational Service Center   | Tuscarawas | ESC     | 0                                            | 1,178,465                              | 9,127      | 1,069,242               | 2,256,834                 |
| Wood County Educational Service Center         | Wood       | ESC     | 0                                            | 1,730,995                              | 2,530,963  | 1,797,428               | 6,059,386                 |
| Adams County/Ohio Valley School District       | Adams      | School  | 6,032,549                                    | 63,422,121                             | 9,170,929  | 13,031,698              | 85,624,748                |
| Manchester Local School District               | Adams      | School  | 8,374,970                                    | 16,521,202                             | 1,797,082  | 8,332,966               | 26,651,250                |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                                   | County    | Type   | Total<br>Deferred<br>Inflows Of<br>Resources | Net Position                           |            |                         |                           |
|----------------------------------------------------------|-----------|--------|----------------------------------------------|----------------------------------------|------------|-------------------------|---------------------------|
|                                                          |           |        |                                              | Net<br>Investment In<br>Capital Assets | Restricted | Unrestricted<br>Deficit | * Total Net<br>Position * |
| Delphos City School District                             | Allen     | School | 3,872,762                                    | 4,546,151                              | 802,243    | (352,729)               | 4,995,665                 |
| Ashland City School District                             | Ashland   | School | 12,678,922                                   | 7,821,313                              | 17,616,296 | 6,328,539               | 31,766,148                |
| Hillsdale Local School District                          | Ashland   | School | 3,317,257                                    | 1,847,981                              | 208,840    | 1,060,935               | 3,117,756                 |
| Loudonville-Perrysville Exempted Village School District | Ashland   | School | 3,445,205                                    | 2,503,906                              | 118,951    | 2,963,030               | 5,585,887                 |
| Mapleton Local School District                           | Ashland   | School | 2,262,684                                    | 11,861,997                             | 956,463    | 1,194,608               | 14,013,068                |
| Ashtabula Area City School District                      | Ashtabula | School | 10,963,975                                   | 77,788,539                             | 13,584,989 | 5,881,778               | 97,255,306                |
| Buckeye Local School District                            | Ashtabula | School | 5,702,690                                    | 3,022,543                              | 642,268    | 3,123,381               | 6,788,192                 |
| Conneaut Area City School District                       | Ashtabula | School | 3,221,617                                    | 30,452,055                             | 2,719,673  | 1,687,105               | 34,858,833                |
| Geneva Area City School District                         | Ashtabula | School | 6,438,434                                    | 53,069,129                             | 6,859,518  | 2,650,295               | 62,578,942                |
| Grand Valley Local School District                       | Ashtabula | School | 3,924,855                                    | 19,408,693                             | 5,631,527  | 787,530                 | 25,827,750                |
| Jefferson Area Local School District                     | Ashtabula | School | 5,432,350                                    | 36,457,528                             | 3,888,759  | 1,617,411               | 41,963,698                |
| Athens City School District                              | Athens    | School | 15,821,329                                   | 8,040,468                              | 5,392,088  | 10,024,576              | 23,457,132                |
| Federal-Hocking Local School District                    | Athens    | School | 2,755,143                                    | 7,704,521                              | 1,727,051  | 3,342,546               | 12,774,118                |
| Nelsonville-York City School District                    | Athens    | School | 1,536,534                                    | 10,333,061                             | 2,909,978  | 3,618,309               | 16,861,348                |
| Trimble Local School District                            | Athens    | School | 690,441                                      | 12,803,419                             | 443,436    | 2,359,399               | 15,606,254                |
| Minster Local School District                            | Auglaize  | School | 3,479,290                                    | 6,279,027                              | 1,031,450  | 64,596                  | 7,375,073                 |
| New Bremen Local School District                         | Auglaize  | School | 2,157,460                                    | 9,757,774                              | 1,639,611  | 4,519,827               | 15,917,212                |
| Barnesville Exempted Village School District             | Belmont   | School | 3,922,136                                    | 12,104,528                             | 1,545,703  | 3,620,828               | 17,271,059                |
| Bellaire Local School District                           | Belmont   | School | 2,649,147                                    | 15,649,959                             | 3,591,326  | 1,487,494               | 20,728,779                |
| Bridgeport Exempted Village School District              | Belmont   | School | 1,584,897                                    | 13,726,029                             | 839,186    | 1,473,423               | 16,038,638                |
| Martins Ferry City School District                       | Belmont   | School | 2,927,300                                    | 25,305,199                             | 1,763,564  | (130,757)               | 26,938,006                |
| Shadyside Local School District                          | Belmont   | School | 2,252,732                                    | 1,361,917                              | 1,538,051  | 2,801,691               | 5,701,659                 |
| St. Clairsville-Richland City School District            | Belmont   | School | 7,414,587                                    | 8,332,724                              | 484,003    | 41,342                  | 8,858,069                 |
| Union Local School District                              | Belmont   | School | 3,167,862                                    | 10,660,983                             | 1,572,499  | (12,988)                | 12,220,494                |
| Eastern Local School District                            | Brown     | School | 3,199,095                                    | 35,679,118                             | 1,970,550  | 1,943,164               | 39,592,832                |
| Fayetteville-Perry Local School District                 | Brown     | School | 1,785,027                                    | 19,446,230                             | 2,163,090  | 720,215                 | 22,329,535                |
| Western Brown Local School District                      | Brown     | School | 3,585,425                                    | 38,055,996                             | 4,339,995  | 1,343,236               | 43,739,227                |
| Edgewood City School District                            | Butler    | School | 15,184,460                                   | 25,125,833                             | 5,206,878  | 6,607,265               | 36,939,976                |
| Fairfield City School District                           | Butler    | School | 56,491,397                                   | 33,938,588                             | 3,137,835  | 19,216,316              | 56,292,739                |
| Lakota Local School District                             | Butler    | School | 115,121,730                                  | 36,634,277                             | 17,832,485 | 19,708,462              | 74,175,224                |
| Madison Local School District                            | Butler    | School | 5,240,351                                    | 15,117,787                             | 1,796,946  | 475,914                 | 17,390,647                |
| Middletown City School District                          | Butler    | School | 25,901,915                                   | 3,003,649                              | 3,938,419  | 75,485                  | 7,017,553                 |
| Monroe Local School District                             | Butler    | School | 14,431,409                                   | 10,845,773                             | 5,350,710  | 496,284                 | 16,692,767                |
| New Miami Local School District                          | Butler    | School | 1,030,623                                    | 9,714,479                              | 512,821    | 3,524,007               | 13,751,307                |
| Ross Local School District                               | Butler    | School | 11,748,895                                   | 34,070,944                             | 9,708,921  | 6,523,325               | 50,303,190                |
| Talawanda School District                                | Butler    | School | 15,232,258                                   | 9,035,895                              | 20,762,374 | 24,079,293              | 53,877,562                |
| Brown Local School District                              | Carroll   | School | 2,112,081                                    | 1,013,855                              | 8,545,748  | 3,812,283               | 13,371,886                |
| Carrollton Exempted Village School District              | Carroll   | School | 4,706,010                                    | 6,622,386                              | 1,677,094  | 5,070,009               | 13,369,489                |
| Mechanicsburg Exempted Village School District           | Champaign | School | 2,088,758                                    | 15,465,626                             | 882,841    | 627,322                 | 16,975,789                |
| Triad Local School District                              | Champaign | School | 1,910,847                                    | 11,783,979                             | 492,485    | 57,677                  | 12,334,141                |
| Clark Shawnee Local School District                      | Clark     | School | 8,133,085                                    | 11,843,658                             | 680,119    | 1,693,992               | 14,217,769                |
| Greenon Local School District                            | Clark     | School | 7,852,922                                    | 6,735,310                              | 1,471,451  | 625,441                 | 8,832,202                 |
| Northeastern Local School District                       | Clark     | School | 12,446,737                                   | 14,704,310                             | 1,681,413  | 2,858,154               | 19,243,877                |
| Northwestern Local School District                       | Clark     | School | 7,444,442                                    | 10,691,630                             | 7,275,784  | 5,300,339               | 23,267,753                |
| Southeastern Local School District                       | Clark     | School | 1,800,934                                    | 2,874,260                              | 920,866    | 5,528,828               | 9,323,954                 |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                                    | County     | Type   | Total<br>Deferred<br>Inflows Of<br>Resources | Net Position                           |             |                         |                           |
|-----------------------------------------------------------|------------|--------|----------------------------------------------|----------------------------------------|-------------|-------------------------|---------------------------|
|                                                           |            |        |                                              | Net<br>Investment In<br>Capital Assets | Restricted  | Unrestricted<br>Deficit | * Total Net<br>Position * |
| Springfield City School District                          | Clark      | School | 19,415,547                                   | 142,878,068                            | 14,293,037  | 32,527,326              | 189,698,431               |
| Tecumseh Local School District                            | Clark      | School | 7,032,572                                    | 52,104,061                             | 5,382,598   | (827,149)               | 56,659,510                |
| Batavia Local School District                             | Clermont   | School | 7,707,559                                    | 1,934,985                              | 15,409,933  | (1,770,322)             | 15,574,596                |
| Bethel-Tate Local School District                         | Clermont   | School | 2,810,393                                    | 16,181,357                             | 3,086,545   | (702,827)               | 18,565,075                |
| Clermont Northeastern Local School District               | Clermont   | School | 5,094,050                                    | 6,448,592                              | 1,238,448   | 2,774,779               | 10,461,819                |
| Felicity-Franklin Local School District                   | Clermont   | School | 1,518,544                                    | 13,973,262                             | 1,313,840   | 1,492,734               | 16,779,836                |
| Goshen Local School District                              | Clermont   | School | 4,013,237                                    | 22,197,133                             | 2,509,975   | 2,303,962               | 27,011,070                |
| Milford Exempted Village School District                  | Clermont   | School | 33,128,114                                   | 6,592,878                              | 7,576,925   | 18,070,110              | 32,239,913                |
| New Richmond Exempted Village School District             | Clermont   | School | 13,054,108                                   | 20,936,059                             | 308,551     | 19,410,858              | 40,655,468                |
| West Clermont Local School District                       | Clermont   | School | 32,778,568                                   | 15,518,103                             | 13,854,504  | 6,397,426               | 35,770,033                |
| Williamsburg Local School District                        | Clermont   | School | 2,936,133                                    | 7,574,413                              | 1,007,895   | 644,509                 | 9,226,817                 |
| Blanchester Local School District                         | Clinton    | School | 3,528,236                                    | 16,338,884                             | 715,028     | 3,940,227               | 20,994,139                |
| Clinton Massie Local School District                      | Clinton    | School | 4,888,535                                    | 33,194,646                             | 1,245,102   | 1,048,350               | 35,488,098                |
| East Clinton Local School District                        | Clinton    | School | 3,066,977                                    | 12,748,684                             | 2,119,069   | 3,076,782               | 17,944,535                |
| Wilmington City School District                           | Clinton    | School | 13,213,318                                   | 10,263,869                             | 2,337,511   | 4,212,826               | 16,814,206                |
| Beaver Local School District                              | Columbiana | School | 5,888,784                                    | 14,605,272                             | 5,241,840   | (2,036,672)             | 17,810,440                |
| Columbiana Exempted Village School District               | Columbiana | School | 3,735,249                                    | 73,699                                 | 1,168,539   | 1,887,719               | 3,129,957                 |
| Crestview Local School District                           | Columbiana | School | 2,267,708                                    | 11,099,829                             | 580,556     | 1,095,181               | 12,775,566                |
| East Liverpool City School District                       | Columbiana | School | 3,885,258                                    | 36,066,719                             | 8,646,477   | 1,888,688               | 46,601,884                |
| East Palestine City School District                       | Columbiana | School | 2,378,009                                    | 20,230,074                             | 1,007,271   | 296,794                 | 21,534,139                |
| Lisbon Exempted Village School District                   | Columbiana | School | 2,030,144                                    | 14,191,186                             | 1,696,665   | 2,086,728               | 17,974,579                |
| Salem City School District                                | Columbiana | School | 8,849,965                                    | 5,699,163                              | 2,308,754   | (1,096,359)             | 6,911,558                 |
| Southern Local School District                            | Columbiana | School | 2,048,793                                    | 8,489,000                              | 574,947     | (329,533)               | 8,734,414                 |
| United Local School District                              | Columbiana | School | 2,878,265                                    | 6,227,891                              | 318,895     | 3,524,001               | 10,070,787                |
| Wellsville Local School District                          | Columbiana | School | 963,330                                      | 4,962,396                              | 824,588     | 897,343                 | 6,684,327                 |
| Coshocton City School District                            | Coshocton  | School | 5,427,706                                    | 19,196,443                             | 1,968,377   | 1,177,644               | 22,342,464                |
| Ridgewood Local School District                           | Coshocton  | School | 2,612,186                                    | 11,741,109                             | 1,095,714   | 2,917,492               | 15,754,315                |
| River View Local School District                          | Coshocton  | School | 8,850,922                                    | 5,736,565                              | 2,680,727   | 4,831,772               | 13,249,064                |
| Buckeye Central Local School District                     | Crawford   | School | 1,862,707                                    | 16,105,232                             | 2,116,649   | 3,842,539               | 22,064,420                |
| Bucyrus City School District                              | Crawford   | School | 3,686,089                                    | 23,880,143                             | 1,029,982   | 4,245,402               | 29,155,527                |
| Colonel Crawford Local School District                    | Crawford   | School | 1,866,378                                    | 2,567,671                              | 6,571,205   | 2,192,760               | 11,331,636                |
| Galion City School District                               | Crawford   | School | 3,923,452                                    | 35,353,861                             | 3,028,921   | 1,337,188               | 39,719,970                |
| Wynford Local School District                             | Crawford   | School | 2,590,674                                    | 2,472,237                              | 1,006,918   | 565,551                 | 4,044,706                 |
| Bay Village City School District                          | Cuyahoga   | School | 20,586,062                                   | 13,323,427                             | 4,531,717   | 9,272,073               | 27,127,217                |
| Beachwood City School District                            | Cuyahoga   | School | 22,232,256                                   | 23,764,063                             | 4,657,530   | 28,860,172              | 57,281,765                |
| Bedford City School District                              | Cuyahoga   | School | 21,525,158                                   | 17,540,133                             | 1,652,347   | 14,971,010              | 34,163,490                |
| Berea City School District                                | Cuyahoga   | School | 44,385,956                                   | 13,862,533                             | 6,108,911   | 5,879,361               | 25,850,805                |
| Brecksville-Broadview Heights City School District        | Cuyahoga   | School | 28,869,063                                   | 14,701,272                             | 5,830,015   | 7,917,867               | 28,449,154                |
| Brooklyn City School District                             | Cuyahoga   | School | 8,697,995                                    | 1,001,311                              | 1,101,518   | 956,590                 | 3,059,419                 |
| Chagrin Falls Exempted Village School District            | Cuyahoga   | School | 19,404,551                                   | 5,331,584                              | 5,302,302   | 8,075,727               | 18,709,613                |
| Cleveland Heights-University Heights City School District | Cuyahoga   | School | 60,179,607                                   | 30,541,659                             | 11,430,276  | 32,264,967              | 74,236,902                |
| Cleveland Municipal School District                       | Cuyahoga   | School | 185,153,321                                  | 619,248,160                            | 178,907,269 | 158,282,881             | 956,438,310               |
| Cuyahoga Heights Local School District                    | Cuyahoga   | School | 7,742,509                                    | 2,378,887                              | 2,247,521   | 4,410,847               | 9,037,255                 |
| East Cleveland City School District                       | Cuyahoga   | School | 6,625,832                                    | 70,934,521                             | 9,957,721   | 12,614,350              | 93,506,592                |
| Euclid City School District                               | Cuyahoga   | School | 29,363,066                                   | 41,760,027                             | 8,864,737   | 17,930,658              | 68,555,422                |



**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                       | County    | Type   | Total<br>Deferred<br>Inflows Of<br>Resources | Net Position                           |             |                         |                           |
|----------------------------------------------|-----------|--------|----------------------------------------------|----------------------------------------|-------------|-------------------------|---------------------------|
|                                              |           |        |                                              | Net<br>Investment In<br>Capital Assets | Restricted  | Unrestricted<br>Deficit | * Total Net<br>Position * |
| Fairview Park City School District           | Cuyahoga  | School | 13,038,623                                   | 7,601,570                              | 2,746,630   | 18,428,493              | 28,776,693                |
| Garfield Heights City School District        | Cuyahoga  | School | 14,078,456                                   | 15,847,204                             | 7,892,205   | 2,148,426               | 25,887,835                |
| Independence Local School District           | Cuyahoga  | School | 10,767,535                                   | 8,064,999                              | 3,985,700   | 10,078,478              | 22,129,177                |
| Lakewood City School District                | Cuyahoga  | School | 41,517,753                                   | 15,741,570                             | 59,268,398  | 8,375,835               | 83,385,803                |
| Maple Heights City School District           | Cuyahoga  | School | 10,944,707                                   | 43,038,812                             | 7,390,887   | 100,588                 | 50,530,287                |
| Mayfield City School District                | Cuyahoga  | School | 40,436,109                                   | 23,636,122                             | 11,405,208  | 38,923,008              | 73,964,338                |
| North Olmsted City School District           | Cuyahoga  | School | 31,860,328                                   | 11,972,672                             | 3,045,558   | 20,675,575              | 35,693,805                |
| North Royalton City School District          | Cuyahoga  | School | 29,977,643                                   | 10,606,317                             | 5,597,199   | 10,627,764              | 26,831,280                |
| Olmsted Falls City School District           | Cuyahoga  | School | 20,526,360                                   | 20,213,197                             | 5,619,948   | 10,960,428              | 36,793,573                |
| Orange City School District                  | Cuyahoga  | School | 34,706,628                                   | 21,803,232                             | 8,712,389   | 28,745,467              | 59,261,088                |
| Parma City School District                   | Cuyahoga  | School | 70,434,478                                   | 30,502,929                             | 5,336,670   | 24,233,012              | 60,072,611                |
| Richmond Heights Local School District       | Cuyahoga  | School | 7,110,089                                    | 90,778                                 | 154,716     | 2,120,125               | 2,365,619                 |
| Rocky River City School District             | Cuyahoga  | School | 25,262,782                                   | 8,550,713                              | 3,210,557   | 4,695,186               | 16,456,456                |
| Shaker Heights City School District          | Cuyahoga  | School | 50,694,433                                   | 15,783,429                             | 7,490,738   | 33,954,897              | 57,229,064                |
| Solon City School District                   | Cuyahoga  | School | 43,322,044                                   | 22,188,559                             | 10,206,018  | 28,869,669              | 61,264,246                |
| South Euclid-Lyndhurst City School District  | Cuyahoga  | School | 35,313,757                                   | 9,846,923                              | 4,067,914   | 16,666,365              | 30,581,202                |
| Strongsville City School District            | Cuyahoga  | School | 43,386,121                                   | 29,898,101                             | 7,348,059   | 8,910,077               | 46,156,237                |
| Warrensville Heights City School District    | Cuyahoga  | School | 15,821,613                                   | 1,303,021                              | 6,203,282   | 17,836,432              | 25,342,735                |
| Westlake City School District                | Cuyahoga  | School | 35,371,484                                   | 32,571,481                             | 5,924,425   | 17,509,851              | 56,005,757                |
| Greenville City School District              | Darke     | School | 10,014,528                                   | 8,081,095                              | 24,032,851  | 8,214,462               | 40,328,408                |
| Ayersville Local School District             | Defiance  | School | 2,283,035                                    | 2,142,772                              | 168,807     | 3,634,510               | 5,946,089                 |
| Big Walnut Local School District             | Delaware  | School | 14,230,781                                   | 6,828,018                              | 2,866,926   | 10,920,834              | 20,615,778                |
| Buckeye Valley Local School District         | Delaware  | School | 8,800,212                                    | 10,066,636                             | 987,773     | 8,557,619               | 19,612,028                |
| Delaware City School District                | Delaware  | School | 23,260,760                                   | 11,016,582                             | 5,593,311   | 10,751,701              | 27,361,594                |
| Olentangy Local School District              | Delaware  | School | 110,713,044                                  | 18,358,958                             | 36,278,702  | 42,044,363              | 96,682,023                |
| Edison Local School District                 | Erie      | School | 6,715,411                                    | 3,652,044                              | 2,077,191   | 1,898,244               | 7,627,479                 |
| Huron City School District                   | Erie      | School | 8,922,096                                    | 3,864,392                              | 408,206     | 2,310,636               | 6,583,234                 |
| Kelleys Island Local School District         | Erie      | School | 390,646                                      | 1,807,226                              | 92,319      | 1,088,030               | 2,987,575                 |
| Margaretta Local School District             | Erie      | School | 5,040,479                                    | 3,402,626                              | 212,674     | 1,559,142               | 5,174,442                 |
| Perkins Local School District                | Erie      | School | 10,929,878                                   | 10,147,278                             | 1,861,533   | 557,841                 | 12,566,652                |
| Sandusky City School District                | Erie      | School | 17,416,910                                   | 10,570,451                             | 3,061,685   | (870,170)               | 12,761,966                |
| Vermilion Local School District              | Erie      | School | 13,027,036                                   | 4,476,288                              | 1,408,123   | 11,593,129              | 17,477,540                |
| Amanda-Clearcreek Local School District      | Fairfield | School | 3,018,498                                    | 22,009,332                             | 1,051,006   | 9,733,839               | 32,794,177                |
| Bloom-Carroll Local School District          | Fairfield | School | 7,123,635                                    | 5,952,656                              | 527,805     | 3,976,653               | 10,457,114                |
| Fairfield Union Local School District        | Fairfield | School | 4,977,240                                    | 38,345,243                             | 11,534,901  | 9,764,070               | 59,644,214                |
| Lancaster City School District               | Fairfield | School | 21,146,715                                   | 16,476,059                             | 25,971,112  | 45,064,489              | 87,511,660                |
| Liberty Union-Thurston Local School District | Fairfield | School | 3,823,376                                    | 16,975,776                             | 5,687,453   | 7,690,611               | 30,353,840                |
| Pickerington Local School District           | Fairfield | School | 42,558,417                                   | 49,003,234                             | 13,471,914  | 18,490,827              | 80,965,975                |
| Miami Trace Local School District            | Fayette   | School | 8,788,123                                    | 20,435,167                             | 6,249,167   | 15,546,047              | 42,230,381                |
| Washington Court House City School District  | Fayette   | School | 3,296,480                                    | 46,432,935                             | 4,720,999   | 285,474                 | 51,439,408                |
| Canal Winchester Local School District       | Franklin  | School | 14,169,427                                   | 9,103,144                              | 2,081,603   | 17,548,496              | 28,733,243                |
| Columbus City School District                | Franklin  | School | 251,105,144                                  | 210,597,206                            | 185,308,694 | 283,887,334             | 679,793,234               |
| Dublin City School District                  | Franklin  | School | 204,038,442                                  | 7,459,534                              | 19,303,719  | 73,977,808              | 100,741,061               |
| Gahanna-Jefferson City School District       | Franklin  | School | 60,574,153                                   | 14,463,359                             | 6,693,603   | 19,078,987              | 40,235,949                |
| Grandview Heights City School District       | Franklin  | School | 6,927,705                                    | 7,743,673                              | 1,691,596   | 6,122,367               | 15,557,636                |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                          | County   | Type   | Total<br>Deferred<br>Inflows Of<br>Resources | Net Position                           |             |                         |                           |
|-------------------------------------------------|----------|--------|----------------------------------------------|----------------------------------------|-------------|-------------------------|---------------------------|
|                                                 |          |        |                                              | Net<br>Investment In<br>Capital Assets | Restricted  | Unrestricted<br>Deficit | * Total Net<br>Position * |
| Groveport Madison Local School District         | Franklin | School | 16,862,395                                   | 9,256,780                              | 3,761,706   | 2,244,943               | 15,263,429                |
| Hamilton Local School District                  | Franklin | School | 3,294,423                                    | 45,190,663                             | 4,325,668   | 8,907,298               | 58,423,629                |
| Hilliard City School District                   | Franklin | School | 75,635,417                                   | (8,121,617)                            | 22,962,440  | 57,222,080              | 72,062,903                |
| New Albany-Plain Local School District          | Franklin | School | 33,108,250                                   | 4,228,582                              | 11,380,341  | 15,171,836              | 30,780,759                |
| Southwestern City School District               | Franklin | School | 66,686,456                                   | 101,583,123                            | 229,825,069 | 18,058,543              | 349,466,735               |
| Upper Arlington City School District            | Franklin | School | 42,301,396                                   | 29,807,643                             | 11,559,529  | 49,774,111              | 91,141,283                |
| Westerville City School District                | Franklin | School | 82,658,996                                   | 54,584,950                             | 20,473,399  | 71,510,585              | 146,568,934               |
| Whitehall City School District                  | Franklin | School | 6,885,461                                    | 41,980,808                             | 11,207,914  | 13,973,779              | 67,162,501                |
| Worthington City School District                | Franklin | School | 56,088,164                                   | 15,139,093                             | 9,006,719   | 81,347,137              | 105,492,949               |
| Archbold Area Local School District             | Fulton   | School | 5,790,989                                    | 9,160,059                              | 2,109,578   | 1,444,410               | 12,714,047                |
| Wauseon Exempted Village School District        | Fulton   | School | 6,220,517                                    | 25,544,342                             | 5,089,806   | 116,579                 | 30,750,727                |
| Gallia Local School District                    | Gallia   | School | 13,125,217                                   | 14,557,319                             | 10,249,514  | 3,466,546               | 28,273,379                |
| Gallipolis City School District                 | Gallia   | School | 7,049,894                                    | 47,541,539                             | 4,216,942   | (353,240)               | 51,405,241                |
| Berkshire Local School District                 | Geauga   | School | 3,709,160                                    | 3,206,253                              | 351,107     | 1,186,676               | 4,744,036                 |
| Cardinal Local School District                  | Geauga   | School | 6,053,226                                    | 1,487,466                              | 186,510     | (1,732,109)             | (58,133)                  |
| Kenston Local School District                   | Geauga   | School | 23,426,271                                   | 13,374,772                             | 4,917,356   | 10,249,375              | 28,541,503                |
| Ledgemont Local School District                 | Geauga   | School | 1,861,177                                    | 1,044,901                              | 64,176      | (2,335,779)             | (1,226,702)               |
| West Geauga Local School District               | Geauga   | School | 16,999,537                                   | 14,635,407                             | 1,897,960   | 9,391,319               | 25,924,686                |
| Beavercreek City School District                | Greene   | School | 59,469,921                                   | 7,341,829                              | 17,826,897  | 12,140,745              | 37,309,471                |
| Bellbrook-Sugarcreek Local School District      | Greene   | School | 16,563,871                                   | 4,537,951                              | 667,390     | 2,369,557               | 7,574,898                 |
| Cedar Cliff Local School District               | Greene   | School | 2,477,624                                    | 11,784,109                             | 2,404,188   | 2,771,814               | 16,960,111                |
| Fairborn City School District                   | Greene   | School | 16,872,591                                   | (4,249,152)                            | 2,997,314   | 4,751,351               | 3,499,513                 |
| Greeneview Local School District                | Greene   | School | 4,155,245                                    | 20,794,792                             | 1,833,249   | 5,546,500               | 28,174,541                |
| Xenia Community School District                 | Greene   | School | 18,485,478                                   | 37,222,258                             | 4,305,680   | 10,110,952              | 51,638,890                |
| Yellow Springs Exempted Village School District | Greene   | School | 3,671,477                                    | 1,737,168                              | 406,143     | 2,427,115               | 4,570,426                 |
| Cambridge City School District                  | Guernsey | School | 4,115,480                                    | 32,193,221                             | 3,886,464   | 2,749,712               | 38,829,397                |
| East Guernsey Local School District             | Guernsey | School | 1,596,719                                    | 19,000,612                             | 3,644,343   | 4,122,525               | 26,767,480                |
| Rolling Hills Local School District             | Guernsey | School | 3,687,913                                    | 11,957,374                             | 782,416     | 5,273,280               | 18,013,070                |
| Cincinnati City School District                 | Hamilton | School | 197,140,842                                  | 378,833,045                            | 77,150,658  | 176,319,017             | 632,302,720               |
| Deer Park Community City School District        | Hamilton | School | 5,445,126                                    | 3,172,142                              | 1,618,496   | 9,038,177               | 13,828,815                |
| Finneytown Local School District                | Hamilton | School | 7,045,710                                    | 1,258,891                              | 2,210,882   | 5,110,489               | 8,580,262                 |
| Forest Hills Local School District              | Hamilton | School | 31,925,386                                   | 19,308,635                             | 5,735,432   | 22,436,908              | 47,480,975                |
| Indian Hill Exempted Village School District    | Hamilton | School | 19,426,528                                   | 15,244,212                             | 3,989,024   | 38,645,900              | 57,879,136                |
| Loveland City School District                   | Hamilton | School | 22,443,711                                   | 22,682,869                             | 4,942,728   | 8,100,038               | 35,725,635                |
| Madeira City School District                    | Hamilton | School | 8,462,246                                    | 5,218,775                              | 1,980,117   | 8,946,871               | 16,145,763                |
| Mariemont City School District                  | Hamilton | School | 9,698,116                                    | (3,601,016)                            | 1,924,635   | 11,729,693              | 10,053,312                |
| Mt. Healthy City School District                | Hamilton | School | 7,721,650                                    | 52,155,452                             | 3,574,580   | 11,555,344              | 67,285,376                |
| North College Hill City School District         | Hamilton | School | 2,633,605                                    | 23,038,796                             | 2,488,407   | (253,105)               | 25,274,098                |
| Northwest Local School District                 | Hamilton | School | 34,324,350                                   | 5,508,604                              | 4,587,670   | 48,781,662              | 58,877,936                |
| Norwood City School District                    | Hamilton | School | 10,164,322                                   | 5,765,678                              | 2,420,181   | 6,616,251               | 14,802,110                |
| Oak Hills Local School District                 | Hamilton | School | 30,272,298                                   | 10,281,225                             | 4,760,786   | 29,158,085              | 44,200,096                |
| Princeton City School District                  | Hamilton | School | 36,798,778                                   | 7,255,387                              | 10,425,880  | 31,173,848              | 48,855,115                |
| Reading Community City School District          | Hamilton | School | 4,576,158                                    | 1,932,813                              | 592,813     | 3,840,213               | 6,365,839                 |
| Southwest Local School District                 | Hamilton | School | 7,502,830                                    | 6,385,169                              | 4,006,972   | 3,949,580               | 14,341,721                |
| St. Bernard-Elmwood Place Local School District | Hamilton | School | 2,381,000                                    | 2,245,155                              | 626,223     | 7,799,243               | 10,670,621                |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                            | County    | Type   | Total<br>Deferred<br>Inflows Of<br>Resources | Net Position                           |            |                         |                           |
|---------------------------------------------------|-----------|--------|----------------------------------------------|----------------------------------------|------------|-------------------------|---------------------------|
|                                                   |           |        |                                              | Net<br>Investment In<br>Capital Assets | Restricted | Unrestricted<br>Deficit | * Total Net<br>Position * |
| Sycamore Community City School District           | Hamilton  | School | 34,199,241                                   | 19,372,888                             | 11,112,333 | 43,679,035              | 74,164,256                |
| Three Rivers Local School District                | Hamilton  | School | 9,423,604                                    | 27,302,033                             | 6,679,657  | 12,134,725              | 46,116,415                |
| Winton Woods City School District                 | Hamilton  | School | 14,701,968                                   | 4,979,093                              | 2,347,842  | 18,832,585              | 26,159,520                |
| Wyoming City School District                      | Hamilton  | School | 6,393,494                                    | 253,010                                | 5,547,209  | 13,558,928              | 19,359,147                |
| Arcadia Local School District                     | Hancock   | School | 2,108,981                                    | 1,952,948                              | 83,708     | 4,572,114               | 6,608,770                 |
| Arlington Local School District                   | Hancock   | School | 1,248,599                                    | 3,842,767                              | 748,643    | 875,934                 | 5,467,344                 |
| Findlay City School District                      | Hancock   | School | 23,818,515                                   | 40,058,592                             | 11,663,339 | 11,688,582              | 63,410,513                |
| Liberty Benton Local School District              | Hancock   | School | 3,915,483                                    | 7,022,632                              | 668,319    | 5,607,023               | 13,297,974                |
| Van Buren Local School District                   | Hancock   | School | 5,456,845                                    | 9,248,878                              | 1,065,129  | 7,290,955               | 17,604,962                |
| Conotton Valley Union Local School District       | Harrison  | School | 1,533,402                                    | 489,246                                | 374,151    | 1,363,203               | 2,226,600                 |
| Holgate Local School District                     | Henry     | School | 1,206,346                                    | 16,190,356                             | 1,066,231  | 2,083,450               | 19,340,037                |
| Liberty Center Local School District              | Henry     | School | 4,310,800                                    | 5,252,104                              | 1,218,310  | 5,644,141               | 12,114,555                |
| Napoleon Area City School District                | Henry     | School | 10,041,196                                   | 10,476,730                             | 5,516,229  | 4,898,801               | 20,891,760                |
| Patrick Henry Local School District               | Henry     | School | 3,555,017                                    | 7,137,523                              | 1,605,894  | 2,936,012               | 11,679,429                |
| Fairfield Local School District                   | Highland  | School | 1,505,651                                    | 12,109,213                             | 1,007,692  | 1,308,907               | 14,425,812                |
| Greenfield Exempted Village School District       | Highland  | School | 3,271,462                                    | 19,297,699                             | 4,716,083  | 10,702,418              | 34,716,200                |
| Hillsboro City School District                    | Highland  | School | 5,838,040                                    | 44,602,405                             | 5,127,106  | 4,909,159               | 54,638,670                |
| Lynchburg Clay Local School District              | Highland  | School | 1,951,439                                    | 14,750,147                             | 1,801,364  | 5,573,704               | 22,125,215                |
| Logan-Hocking Local School District               | Hocking   | School | 10,224,303                                   | 81,257,145                             | 7,647,761  | 4,359,413               | 93,264,319                |
| East Holmes Local School District                 | Holmes    | School | 7,943,668                                    | 8,348,642                              | 1,758,294  | 4,115,092               | 14,222,028                |
| West Holmes Local School District                 | Holmes    | School | 9,010,195                                    | 11,896,868                             | 1,965,977  | 6,475,464               | 20,338,309                |
| Bellevue City School District                     | Huron     | School | 6,788,777                                    | 19,907,468                             | 2,539,288  | 3,193,431               | 25,640,187                |
| Monroeville Local School District                 | Huron     | School | 2,033,119                                    | 346,080                                | 355,361    | 314,854                 | 1,016,295                 |
| New London Local School District                  | Huron     | School | 1,897,672                                    | 13,379,551                             | 917,060    | 577,303                 | 14,873,914                |
| Norwalk City School District                      | Huron     | School | 7,321,821                                    | 12,573,975                             | 3,708,706  | 534,889                 | 16,817,570                |
| South Central Local School District               | Huron     | School | 1,468,462                                    | 4,782,276                              | 458,166    | 1,473,743               | 6,714,185                 |
| Western Reserve Local School District             | Huron     | School | 2,367,979                                    | 13,140,050                             | 762,827    | 854,899                 | 14,757,776                |
| Willard City School District                      | Huron     | School | 4,586,659                                    | 17,071,185                             | 20,061,616 | (809,534)               | 36,323,267                |
| Wellston City School District                     | Jackson   | School | 1,972,881                                    | 34,441,167                             | 4,734,850  | 5,697,656               | 44,873,673                |
| Buckeye Local School District                     | Jefferson | School | 7,526,543                                    | 8,813,364                              | 281,961    | (1,544,305)             | 7,551,020                 |
| Edison Local School District                      | Jefferson | School | 7,678,789                                    | 3,422,493                              | 312,354    | 560,368                 | 4,295,215                 |
| Indian Creek Local School District                | Jefferson | School | 7,033,180                                    | 8,986,016                              | 2,091,006  | 674,031                 | 11,751,053                |
| Steubenville City School District                 | Jefferson | School | 3,594,894                                    | 37,402,180                             | 9,984,003  | 7,415,761               | 54,801,944                |
| Toronto City School District                      | Jefferson | School | 1,731,376                                    | 12,001,840                             | 1,578,229  | 3,479,004               | 17,059,073                |
| Kirtland Local School District                    | Lake      | School | 11,432,782                                   | 3,706,787                              | 1,004,214  | 5,155,503               | 9,866,504                 |
| Mentor Exempted Village School District           | Lake      | School | 52,572,844                                   | 19,192,182                             | 3,112,006  | 57,915,684              | 80,219,872                |
| Perry Local School District                       | Lake      | School | 12,774,036                                   | 39,907,134                             | 14,303,412 | 17,647,721              | 71,858,267                |
| Riverside Local School District                   | Lake      | School | 25,275,331                                   | 15,393,888                             | 3,003,948  | 2,384,358               | 20,782,194                |
| Willoughby-Eastlake City School District          | Lake      | School | 59,392,297                                   | 13,591,919                             | 4,407,576  | (15,418,957)            | 2,580,538                 |
| Chesapeake Union Exempted Village School District | Lawrence  | School | 2,199,427                                    | 15,783,493                             | 1,687,436  | 775,398                 | 18,246,327                |
| Dawson-Bryant Local School District               | Lawrence  | School | 1,082,757                                    | 26,025,863                             | 1,196,352  | 3,605,078               | 30,827,293                |
| Fairland Local School District                    | Lawrence  | School | 3,000,809                                    | 23,534,570                             | 1,243,576  | 2,301,543               | 27,079,689                |
| Ironton City School District                      | Lawrence  | School | 3,028,810                                    | 28,649,731                             | 4,084,030  | 1,405,966               | 34,139,727                |
| Rock Hill Local School District                   | Lawrence  | School | 2,344,292                                    | 30,876,651                             | 4,234,005  | 2,388,215               | 37,498,871                |
| South Point Local School District                 | Lawrence  | School | 3,174,448                                    | 39,759,225                             | 3,606,125  | 4,320,373               | 47,685,723                |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                        | County   | Type   | Total<br>Deferred<br>Inflows Of<br>Resources | Net Position                           |            |                         |                           |
|-----------------------------------------------|----------|--------|----------------------------------------------|----------------------------------------|------------|-------------------------|---------------------------|
|                                               |          |        |                                              | Net<br>Investment In<br>Capital Assets | Restricted | Unrestricted<br>Deficit | * Total Net<br>Position * |
| Symmes Valley Local School District           | Lawrence | School | 898,676                                      | 7,875,246                              | 321,455    | 2,049,088               | 10,245,789                |
| Granville Exempted Village School District    | Licking  | School | 19,852,171                                   | 7,821,681                              | 3,182,664  | (7,124,668)             | 3,879,677                 |
| Heath City School District                    | Licking  | School | 9,954,653                                    | 1,007,118                              | 1,856,159  | (1,145,827)             | 1,717,450                 |
| Johnstown-Monroe Local School District        | Licking  | School | 6,319,855                                    | 2,136,311                              | 348,601    | 16,103,937              | 18,588,849                |
| Lakewood Local School District                | Licking  | School | 13,132,555                                   | 3,398,481                              | 858,268    | 10,366,538              | 14,623,287                |
| Licking Heights Local School District         | Licking  | School | 18,433,864                                   | 940,773                                | 2,529,645  | (395,313)               | 3,075,105                 |
| Licking Valley Local School District          | Licking  | School | 4,819,850                                    | 26,513,658                             | 1,289,114  | 4,212,001               | 32,014,773                |
| Newark City School District                   | Licking  | School | 24,202,472                                   | 89,834,198                             | 10,203,662 | 12,525,323              | 112,563,183               |
| North Fork Local School District              | Licking  | School | 4,881,633                                    | 23,172,743                             | 2,171,392  | 1,936,045               | 27,280,180                |
| Northridge Local School District              | Licking  | School | 6,916,180                                    | 8,684,741                              | 617,620    | 7,659,803               | 16,962,164                |
| Riverside Local School District               | Logan    | School | 1,452,422                                    | 8,686,222                              | 562,384    | 2,437,597               | 11,686,203                |
| Amherst Exempted Village School District      | Lorain   | School | 17,262,715                                   | 9,551,223                              | 2,146,626  | 2,614,046               | 14,311,895                |
| Avon Lake City School District                | Lorain   | School | 32,282,168                                   | 7,729,401                              | 5,731,244  | 5,466,732               | 18,927,377                |
| Avon Local School District                    | Lorain   | School | 24,874,103                                   | 18,751,187                             | 7,719,259  | 4,994,395               | 31,464,841                |
| Columbia Local School District                | Lorain   | School | 6,722,706                                    | 2,267,021                              | 383,238    | 218,163                 | 2,868,422                 |
| Elyria City School District                   | Lorain   | School | 29,572,233                                   | 24,888,459                             | 5,707,428  | 6,809,225               | 37,405,112                |
| Firelands Local School District               | Lorain   | School | 7,349,160                                    | 4,153,595                              | 84,419     | 4,134,945               | 8,372,959                 |
| Keystone Local School District                | Lorain   | School | 5,390,874                                    | 6,260,303                              | 19,303,893 | 1,557,711               | 27,121,907                |
| Lorain City School District                   | Lorain   | School | 19,028,631                                   | 87,531,862                             | 87,782,984 | 323,751                 | 175,638,597               |
| Midview Local School District                 | Lorain   | School | 14,053,622                                   | 23,500,827                             | 2,574,287  | 1,597,956               | 27,673,070                |
| North Ridgeville City School District         | Lorain   | School | 24,668,684                                   | 10,485,780                             | 2,469,301  | 11,928,990              | 24,884,071                |
| Oberlin City School District                  | Lorain   | School | 4,469,846                                    | 4,786,873                              | 360,598    | 1,510,611               | 6,658,082                 |
| Sheffield-Sheffield Lake City School District | Lorain   | School | 10,506,277                                   | 3,812,466                              | 2,035,775  | 4,205,508               | 10,053,749                |
| Wellington Exempted Village School District   | Lorain   | School | 4,533,309                                    | 4,424,144                              | 2,449,660  | 1,955,797               | 8,829,601                 |
| Anthony Wayne Local School District           | Lucas    | School | 26,996,609                                   | (552,264)                              | 281,422    | 2,019,857               | 1,749,015                 |
| Oregon City School District                   | Lucas    | School | 20,085,853                                   | 17,319,176                             | 3,964,412  | (233,177)               | 21,050,411                |
| Ottawa Hills Local School District            | Lucas    | School | 10,763,562                                   | 4,846,599                              | 659,529    | 4,195,420               | 9,701,548                 |
| Springfield Local School District             | Lucas    | School | 23,832,164                                   | 10,842,154                             | 2,249,221  | (3,593,360)             | 9,498,015                 |
| Sylvania City School District                 | Lucas    | School | 54,982,365                                   | 13,968,477                             | 3,546,425  | (8,988,394)             | 8,526,508                 |
| Toledo City School District                   | Lucas    | School | 91,411,340                                   | 395,693,229                            | 46,459,027 | 27,695,386              | 469,847,642               |
| Washington Local School District              | Lucas    | School | 35,446,182                                   | 22,646,072                             | 5,878,761  | 19,475,898              | 48,000,731                |
| Jefferson Local School District               | Madison  | School | 3,345,094                                    | 16,751,266                             | 2,224,470  | 6,023,513               | 24,999,249                |
| Jonathan Alder Local School District          | Madison  | School | 5,380,053                                    | 31,320,293                             | 1,792,514  | 1,683,951               | 34,796,758                |
| London City School District                   | Madison  | School | 4,582,282                                    | 36,019,932                             | 4,936,906  | 3,511,701               | 44,468,539                |
| Madison-Plains Local School District          | Madison  | School | 3,993,721                                    | 7,147,632                              | 898,351    | 4,695,408               | 12,741,391                |
| Austintown Local School District              | Mahoning | School | 18,526,000                                   | 29,743,734                             | 3,843,338  | 4,532,279               | 38,119,351                |
| Boardman Local School District                | Mahoning | School | 29,497,236                                   | 14,232,832                             | 2,508,073  | 5,224,836               | 21,965,741                |
| Campbell City School District                 | Mahoning | School | 2,067,368                                    | 27,620,443                             | 1,214,965  | (1,423,453)             | 27,411,955                |
| Canfield Local School District                | Mahoning | School | 18,316,333                                   | 12,861,319                             | 2,745,624  | 3,634,220               | 19,241,163                |
| Jackson-Milton Local School District          | Mahoning | School | 5,895,716                                    | 2,413,863                              | 415,022    | 1,526,334               | 4,355,219                 |
| Lowellville Local School District             | Mahoning | School | 1,068,550                                    | 9,402,246                              | 976,867    | 2,778,961               | 13,158,074                |
| Poland Local School District                  | Mahoning | School | 13,590,939                                   | 2,751,480                              | 1,516,836  | 91,215                  | 4,359,531                 |
| Sebring Local School District                 | Mahoning | School | 1,317,364                                    | 8,230,890                              | 761,078    | (46,978)                | 8,944,990                 |
| South Range Local School District             | Mahoning | School | 6,151,226                                    | 16,899,561                             | 386,572    | (146,440)               | 17,139,693                |
| Springfield Local School District             | Mahoning | School | 3,781,704                                    | 3,600,427                              | 6,041,880  | 1,522,212               | 11,164,519                |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                     | County     | Type   | Total<br>Deferred<br>Inflows Of<br>Resources | Net Position                           |            |                         |                           |
|--------------------------------------------|------------|--------|----------------------------------------------|----------------------------------------|------------|-------------------------|---------------------------|
|                                            |            |        |                                              | Net<br>Investment In<br>Capital Assets | Restricted | Unrestricted<br>Deficit | * Total Net<br>Position * |
| Struthers City School District             | Mahoning   | School | 4,636,352                                    | 16,802,215                             | 2,474,991  | 5,001,538               | 24,278,744                |
| West Branch Local School District          | Mahoning   | School | 4,763,968                                    | 28,173,301                             | 1,459,204  | 2,091,069               | 31,723,574                |
| Western Reserve Local School District      | Mahoning   | School | 3,200,379                                    | 16,533,528                             | 1,290,960  | 176,119                 | 18,000,607                |
| Youngstown City School District            | Mahoning   | School | 24,256,689                                   | 113,837,659                            | 19,431,929 | (539,799)               | 132,729,789               |
| Elgin Local School District                | Marion     | School | 2,980,470                                    | 20,337,454                             | 4,782,641  | 6,348,371               | 31,468,466                |
| Marion City School District                | Marion     | School | 5,652,154                                    | 66,981,398                             | 2,203,734  | 10,384,291              | 79,569,423                |
| Pleasant Local School District             | Marion     | School | 1,716,103                                    | 5,117,897                              | 973,613    | 3,186,515               | 9,278,025                 |
| Ridgedale Local School District            | Marion     | School | 2,178,910                                    | 1,567,352                              | 215,133    | 3,617,196               | 5,399,681                 |
| River Valley Local School District         | Marion     | School | 3,888,590                                    | 21,947,137                             | 2,061,499  | 991,334                 | 24,999,970                |
| Black River Local School District          | Medina     | School | 4,510,086                                    | 6,465,995                              | 1,189,344  | 1,188,157               | 8,843,496                 |
| Brunswick City School District             | Medina     | School | 32,143,916                                   | 6,125,447                              | 7,400,534  | (6,517,328)             | 7,008,653                 |
| Buckeye Local School District              | Medina     | School | 11,982,871                                   | 8,922,030                              | 3,444,455  | 1,805,222               | 14,171,707                |
| Cloverleaf Local School District           | Medina     | School | 10,990,898                                   | 8,413,497                              | 3,427,359  | 2,397,796               | 14,238,652                |
| Highland Local School District             | Medina     | School | 19,738,152                                   | 10,939,543                             | 6,812,349  | 8,173,644               | 25,925,536                |
| Medina City School District                | Medina     | School | 48,077,553                                   | 15,766,687                             | 14,041,175 | 22,302,378              | 52,110,240                |
| Wadsworth City School District             | Medina     | School | 19,966,790                                   | 58,488,092                             | 12,079,701 | 998,913                 | 71,566,706                |
| Eastern Local School District              | Meigs      | School | 595,057                                      | 6,424,168                              | 1,374,033  | 1,180,908               | 8,979,109                 |
| Meigs Local School District                | Meigs      | School | 1,253,697                                    | 20,595,117                             | 1,770,085  | 5,381,653               | 27,746,855                |
| Southern Local School District             | Meigs      | School | 1,292,573                                    | 14,637,094                             | 825,009    | 1,150,097               | 16,612,200                |
| Bethel Local School District               | Miami      | School | 3,086,703                                    | 4,513,241                              | 472,848    | 2,776,477               | 7,762,566                 |
| Covington Exempted Village School District | Miami      | School | 709,535                                      | 1,612,324                              | 9,503,880  | 4,071,909               | 15,188,113                |
| Miami East Local School District           | Miami      | School | 1,712,435                                    | 12,486,530                             | 2,810,640  | 3,718,901               | 19,016,071                |
| Piqua City School District                 | Miami      | School | 10,446,893                                   | 20,891,012                             | 32,226,228 | 11,360,307              | 64,477,547                |
| Tipp City Exempted Village School District | Miami      | School | 11,684,860                                   | 7,213,486                              | 605,800    | 1,074,849               | 8,894,135                 |
| Troy City School District                  | Miami      | School | 16,476,624                                   | 8,316,621                              | 2,459,486  | 7,656,990               | 18,433,097                |
| Switzerland of Ohio Local School District  | Monroe     | School | 8,691,298                                    | 53,423,787                             | 10,158,938 | 3,062,281               | 66,645,006                |
| Brookville Local School District           | Montgomery | School | 6,170,968                                    | 11,451,020                             | 6,223,092  | 1,066,953               | 18,741,065                |
| Centerville City School District           | Montgomery | School | 60,688,100                                   | 24,654,327                             | 11,539,215 | 15,486,286              | 51,679,828                |
| Dayton City School District                | Montgomery | School | 67,319,288                                   | 250,180,477                            | 80,913,862 | 38,444,846              | 369,539,185               |
| Huber Heights City School District         | Montgomery | School | 26,934,356                                   | 95,872,373                             | 7,750,205  | 6,984,621               | 110,607,199               |
| Jefferson Township Local School District   | Montgomery | School | 2,289,786                                    | 793,469                                | 280,119    | 4,935,799               | 6,009,387                 |
| Kettering City School District             | Montgomery | School | 56,491,988                                   | 23,611,501                             | 5,133,952  | 2,500,167               | 31,245,620                |
| Mad River Local School District            | Montgomery | School | 9,603,704                                    | 63,307,540                             | 3,187,311  | 9,653,877               | 76,148,728                |
| Miamisburg City School District            | Montgomery | School | 32,362,280                                   | 10,796,525                             | 9,778,380  | 3,688,238               | 24,263,143                |
| New Lebanon Local School District          | Montgomery | School | 2,707,625                                    | 22,128,561                             | 1,513,411  | 6,035,950               | 29,677,922                |
| Northmont City School District             | Montgomery | School | 26,208,653                                   | 23,764,526                             | 24,775,500 | 4,424,267               | 52,964,293                |
| Northridge Local School District           | Montgomery | School | 6,269,012                                    | 1,094,834                              | 3,856,854  | 7,485,625               | 12,437,313                |
| Oakwood City School District               | Montgomery | School | 17,109,679                                   | 5,017,296                              | 2,370,220  | (2,330,986)             | 5,056,530                 |
| Trotwood-Madison City School District      | Montgomery | School | 8,871,099                                    | 42,453,440                             | 4,493,020  | 23,092,651              | 70,039,111                |
| Valley View Local School District          | Montgomery | School | 5,210,977                                    | 5,111,354                              | 60,196     | 1,138,604               | 6,310,154                 |
| Vandalia-Butler City School District       | Montgomery | School | 23,351,476                                   | (484,368)                              | 2,065,772  | 2,466,004               | 4,047,408                 |
| West Carrollton City School District       | Montgomery | School | 15,747,830                                   | 14,211,083                             | 922,816    | 8,021,081               | 23,154,980                |
| Morgan Local School District               | Morgan     | School | 4,686,250                                    | 30,121,808                             | 7,064,640  | 7,131,680               | 44,318,128                |
| Cardington-Lincoln Local School District   | Morrow     | School | 2,140,526                                    | 18,464,436                             | 895,540    | (675,611)               | 18,684,365                |
| Highland Local School District             | Morrow     | School | 3,416,656                                    | 43,128,841                             | 2,849,060  | 5,535,521               | 51,513,422                |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                       | County    | Type   | Total<br>Deferred<br>Inflows Of<br>Resources | Net Position                           |            |                         |                           |
|----------------------------------------------|-----------|--------|----------------------------------------------|----------------------------------------|------------|-------------------------|---------------------------|
|                                              |           |        |                                              | Net<br>Investment In<br>Capital Assets | Restricted | Unrestricted<br>Deficit | * Total Net<br>Position * |
| Mt. Gilead Exempted Village School District  | Morrow    | School | 3,549,177                                    | 23,247,373                             | 2,832,629  | 2,913,243               | 28,993,245                |
| Northmor Local School District               | Morrow    | School | 2,660,831                                    | 17,222,137                             | 1,708,209  | 131,219                 | 19,061,565                |
| East Muskingum Local School Dist             | Muskingum | School | 4,516,728                                    | 18,625,782                             | 3,359,620  | 5,326,737               | 27,312,139                |
| Franklin Local School District               | Muskingum | School | 5,538,626                                    | 29,377,876                             | 3,199,672  | 9,843,587               | 42,421,135                |
| Maysville Local School District              | Muskingum | School | 2,110,475                                    | 27,941,282                             | 1,782,862  | (203,312)               | 29,520,832                |
| Tri-Valley Local School District             | Muskingum | School | 5,393,134                                    | 42,669,352                             | 6,344,464  | 1,433,322               | 50,447,138                |
| West Muskingum Local School District         | Muskingum | School | 4,986,659                                    | (162,984)                              | 21,949,757 | 4,200,826               | 25,987,599                |
| Zanesville City School District              | Muskingum | School | 5,891,941                                    | 50,458,857                             | 7,743,508  | 4,197,170               | 62,399,535                |
| Caldwell Exempted Village School District    | Noble     | School | 2,109,257                                    | 3,740,231                              | 343,400    | 4,500,521               | 8,584,152                 |
| Noble Local School District                  | Noble     | School | 2,257,389                                    | 4,090,924                              | 550,260    | 6,599,134               | 11,240,318                |
| Crooksville Exempted Village School District | Perry     | School | 1,778,475                                    | 7,270,063                              | 1,019,824  | (128,822)               | 8,161,065                 |
| Circleville City School District             | Pickaway  | School | 7,805,742                                    | 4,189,250                              | 22,544,266 | 14,471,714              | 41,205,230                |
| Logan Elm Local School District              | Pickaway  | School | 5,727,351                                    | 3,367,441                              | 484,291    | 8,803,345               | 12,655,077                |
| Teays Valley Local School District           | Pickaway  | School | 11,195,908                                   | 58,169,461                             | 2,033,304  | 7,814,928               | 68,017,693                |
| Westfall Local School District               | Pickaway  | School | 7,574,355                                    | 6,353,695                              | 2,798,036  | 8,229,115               | 17,380,846                |
| Scioto Valley Local School District          | Pike      | School | 2,194,451                                    | 18,336,379                             | 1,805,620  | 6,371,511               | 26,513,510                |
| Waverly City School District                 | Pike      | School | 3,764,644                                    | 32,762,144                             | 4,226,802  | 2,643,210               | 39,632,156                |
| Western Local School District                | Pike      | School | 882,590                                      | 13,761,478                             | 1,335,802  | 1,935,590               | 17,032,870                |
| Aurora City School District                  | Portage   | School | 20,819,683                                   | 5,010,034                              | 2,704,327  | 5,298,628               | 13,012,989                |
| Crestwood Local School District              | Portage   | School | 6,297,445                                    | 17,744,890                             | 3,658,166  | 691,304                 | 22,094,360                |
| Field Local School District                  | Portage   | School | 8,584,965                                    | 2,188,922                              | 1,251,102  | 1,735,748               | 5,175,772                 |
| James A. Garfield Local School District      | Portage   | School | 3,628,997                                    | 3,169,255                              | 4,206,514  | 1,121,060               | 8,496,829                 |
| Kent City School District                    | Portage   | School | 22,201,526                                   | 14,059,872                             | 2,263,205  | 3,756,635               | 20,079,712                |
| Ravenna City School District                 | Portage   | School | 9,135,214                                    | 21,372,512                             | 1,168,148  | (1,377,740)             | 21,162,920                |
| Rootstown Local School District              | Portage   | School | 4,782,212                                    | 2,762,618                              | 1,088,110  | 1,761,394               | 5,612,122                 |
| Southeast Local School District              | Portage   | School | 4,948,828                                    | 20,401,844                             | 2,281,979  | 13,233,019              | 35,916,842                |
| Streetsboro City School District             | Portage   | School | 13,017,257                                   | 8,492,052                              | 27,277,165 | 3,032,336               | 38,801,553                |
| Waterloo Local School District               | Portage   | School | 3,721,306                                    | 7,591,488                              | 1,237,753  | 1,018,794               | 9,848,035                 |
| Windham Exempted Village School District     | Portage   | School | 1,149,063                                    | 14,603,729                             | 827,292    | 2,690,216               | 18,121,237                |
| Tri-County North Local School District       | Preble    | School | 3,797,999                                    | 9,062,515                              | 609,421    | 411,577                 | 10,083,513                |
| Clear Fork Valley Local School District      | Richland  | School | 3,427,362                                    | 3,851,691                              | 149,464    | 7,288,039               | 11,289,194                |
| Crestview Local School District              | Richland  | School | 2,340,792                                    | 19,772,617                             | 992,250    | 5,336,882               | 26,101,749                |
| Lucas Local School District                  | Richland  | School | 2,008,431                                    | 1,244,775                              | 105,998    | 5,073,450               | 6,424,223                 |
| Madison Local School District                | Richland  | School | 9,506,384                                    | 11,109,535                             | 2,805,244  | 5,062,780               | 18,977,559                |
| Mansfield City School District               | Richland  | School | 11,544,421                                   | 40,338,908                             | 3,481,565  | (825,411)               | 42,995,062                |
| Ontario Local School District                | Richland  | School | 8,064,478                                    | 9,713,916                              | 2,239,340  | 3,507,527               | 15,460,783                |
| Plymouth Local School District               | Richland  | School | 1,253,050                                    | 16,348,192                             | 1,185,634  | 2,561,372               | 20,095,198                |
| Shelby City School District                  | Richland  | School | 5,164,660                                    | 6,830,537                              | 4,223,778  | 4,592,876               | 15,647,191                |
| Adena Local School District                  | Ross      | School | 2,202,895                                    | 17,060,427                             | 2,370,761  | 3,866,950               | 23,298,138                |
| Chillicothe City School District             | Ross      | School | 13,535,825                                   | 4,306,417                              | 3,414,782  | 61,284                  | 7,782,483                 |
| Huntington Local School District             | Ross      | School | 1,360,718                                    | 9,643,967                              | 348,493    | 2,866,406               | 12,858,866                |
| Paint Valley Local School District           | Ross      | School | 1,734,503                                    | 14,628,227                             | 682,457    | 1,996,146               | 17,306,830                |
| Southeastern Local School District           | Ross      | School | 1,907,401                                    | 15,583,988                             | 1,235,799  | 6,950,168               | 23,769,955                |
| Union-Scioto Local School District           | Ross      | School | 2,823,151                                    | 17,938,221                             | 1,480,414  | 10,374,097              | 29,792,732                |
| Zane Trace Local School District             | Ross      | School | 4,515,685                                    | 9,152,475                              | 1,079,073  | 2,095,127               | 12,326,675                |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                               | County   | Type   | Total<br>Deferred<br>Inflows Of<br>Resources | Net Position                           |            |                         |                           |
|------------------------------------------------------|----------|--------|----------------------------------------------|----------------------------------------|------------|-------------------------|---------------------------|
|                                                      |          |        |                                              | Net<br>Investment In<br>Capital Assets | Restricted | Unrestricted<br>Deficit | * Total Net<br>Position * |
| Clyde-Green Springs Exempted Village School District | Sandusky | School | 5,472,407                                    | 19,667,375                             | 2,626,631  | 1,233,313               | 23,527,319                |
| Fremont City School District                         | Sandusky | School | 9,842,010                                    | 14,652,044                             | 8,364,912  | 10,907,099              | 33,924,055                |
| Gibsonburg Exempted Village School District          | Sandusky | School | 2,085,997                                    | 16,325,131                             | 1,341,617  | (792,128)               | 16,874,620                |
| Woodmore Local School District                       | Sandusky | School | 4,356,392                                    | 5,702,837                              | 8,222,552  | (318,067)               | 13,607,322                |
| Bloom Vernon Local School District                   | Scioto   | School | 1,195,779                                    | 14,430,900                             | 1,268,237  | 1,021,290               | 16,720,427                |
| Clay Local School District                           | Scioto   | School | 1,316,792                                    | 17,027,524                             | 380,370    | (319,636)               | 17,088,258                |
| Green Local School District                          | Scioto   | School | 1,617,549                                    | 2,043,086                              | 134,721    | 744,634                 | 2,922,441                 |
| Minford Local School District                        | Scioto   | School | 1,834,097                                    | 22,517,567                             | 1,080,227  | (211,065)               | 23,386,729                |
| New Boston Local School District                     | Scioto   | School | 1,142,845                                    | 15,553,052                             | 1,262,148  | 1,330,313               | 18,145,513                |
| Northwest Local School District                      | Scioto   | School | 1,904,286                                    | 20,952,913                             | 756,488    | (2,262,358)             | 19,447,043                |
| Portsmouth City School District                      | Scioto   | School | 5,439,725                                    | 42,364,724                             | 4,536,732  | (1,604,855)             | 45,296,601                |
| Washington-Nile Local School District                | Scioto   | School | 1,508,257                                    | 31,483,195                             | 1,366,667  | 2,958,740               | 35,808,602                |
| Wheelersburg Local School District                   | Scioto   | School | 3,436,799                                    | 24,382,069                             | 1,801,370  | 237,989                 | 26,421,428                |
| Bettsville Local School District                     | Seneca   | School | 0                                            | 0                                      | 192,641    | 7,553                   | 200,194                   |
| Seneca-East Local School District                    | Seneca   | School | 2,967,452                                    | 18,913,465                             | 770,924    | 655,225                 | 20,339,614                |
| Tiffin City School District                          | Seneca   | School | 11,829,557                                   | 11,719,591                             | 1,932,262  | 3,747,143               | 17,398,996                |
| Anna Local School District                           | Shelby   | School | 2,435,223                                    | 9,262,817                              | 1,788,897  | 3,699,319               | 14,751,033                |
| Botkins Local School District                        | Shelby   | School | 1,287,052                                    | 13,351,349                             | 10,655,129 | 2,696,137               | 26,702,615                |
| Fort Loramie Local School District                   | Shelby   | School | 2,306,535                                    | 11,574,725                             | 1,457,727  | 3,462,403               | 16,494,855                |
| Hardin-Houston Local School District                 | Shelby   | School | 2,241,932                                    | 15,993,687                             | 2,102,794  | 1,155,962               | 19,252,443                |
| Russia Local School District                         | Shelby   | School | 1,272,782                                    | 6,678,040                              | 1,395,651  | 1,243,325               | 9,317,016                 |
| Alliance City School District                        | Stark    | School | 7,472,911                                    | 36,084,523                             | 5,329,224  | (2,391,216)             | 39,022,531                |
| Canton City School District                          | Stark    | School | 26,665,520                                   | 140,436,461                            | 22,266,277 | (137,977)               | 162,564,761               |
| Canton Local School District                         | Stark    | School | 10,696,230                                   | 3,114,297                              | 761,292    | (1,314,170)             | 2,561,419                 |
| Fairless Local School District                       | Stark    | School | 5,348,130                                    | 14,581,190                             | 1,149,833  | 494,574                 | 16,225,597                |
| Jackson Local School District                        | Stark    | School | 41,963,658                                   | 31,051,574                             | 2,009,706  | 18,076,929              | 51,138,209                |
| Lake Local School District                           | Stark    | School | 14,041,220                                   | 10,742,196                             | 1,670,420  | 1,675,445               | 14,088,061                |
| Louisville City School District                      | Stark    | School | 9,584,520                                    | 45,782,451                             | 1,608,074  | (1,353,582)             | 46,036,943                |
| Marlington Local School District                     | Stark    | School | 8,027,102                                    | 7,380,778                              | 2,077,075  | 6,753,868               | 16,211,721                |
| Massillon City School District                       | Stark    | School | 16,432,287                                   | 25,440,235                             | 9,995,360  | 5,847,320               | 41,282,915                |
| Minerva Local School District                        | Stark    | School | 5,618,890                                    | 25,470,508                             | 1,327,756  | 523,067                 | 27,321,331                |
| North Canton City School District                    | Stark    | School | 25,680,372                                   | 9,703,943                              | 5,499,016  | (1,765,552)             | 13,437,407                |
| Perry Local School District                          | Stark    | School | 17,987,468                                   | 27,577,014                             | 2,121,386  | 12,305,493              | 42,003,893                |
| Plain Local School District                          | Stark    | School | 29,591,384                                   | 11,953,545                             | 4,293,879  | 10,733,326              | 26,980,750                |
| Sandy Valley Local School District                   | Stark    | School | 3,958,272                                    | 26,992,952                             | 511,276    | 2,202,762               | 29,706,990                |
| Tuslaw Local School District                         | Stark    | School | 5,336,356                                    | 13,721,155                             | 1,848,536  | 1,912,637               | 17,482,328                |
| Akron City School District                           | Summit   | School | 103,117,228                                  | 263,186,671                            | 75,671,491 | 20,793,253              | 359,651,415               |
| Barberton City School District                       | Summit   | School | 13,386,234                                   | 67,562,748                             | 4,825,615  | 7,183,997               | 79,572,360                |
| Copley-Fairlawn City School District                 | Summit   | School | 26,516,361                                   | 16,935,567                             | 3,440,803  | 15,342,723              | 35,719,093                |
| Coventry Local School District                       | Summit   | School | 10,353,457                                   | 1,066,524                              | 35,052,885 | (28,310,915)            | 7,808,494                 |
| Cuyahoga Falls City School District                  | Summit   | School | 23,683,408                                   | 5,203,531                              | 886,272    | 3,079,453               | 9,169,256                 |
| Green Local School District                          | Summit   | School | 21,692,644                                   | 21,028,215                             | 4,710,263  | (16,040,646)            | 9,697,832                 |
| Hudson City School District                          | Summit   | School | 35,986,269                                   | 36,460,488                             | 3,842,694  | 20,306,796              | 60,609,978                |
| Mogadore Local School District                       | Summit   | School | 3,094,086                                    | 2,588,062                              | 555,265    | 739,386                 | 3,882,713                 |
| Nordonia Hills City School District                  | Summit   | School | 27,416,837                                   | 7,581,884                              | 2,580,041  | 12,692,302              | 22,854,227                |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                         | County     | Type   | Total<br>Deferred<br>Inflows Of<br>Resources | Net Position                           |            |                         |                           |
|------------------------------------------------|------------|--------|----------------------------------------------|----------------------------------------|------------|-------------------------|---------------------------|
|                                                |            |        |                                              | Net<br>Investment In<br>Capital Assets | Restricted | Unrestricted<br>Deficit | * Total Net<br>Position * |
| Norton City School District                    | Summit     | School | 8,591,899                                    | 4,363,201                              | 4,292,468  | 1,961,113               | 10,616,782                |
| Revere Local School District                   | Summit     | School | 24,746,076                                   | 10,384,949                             | 5,461,709  | 14,945,507              | 30,792,165                |
| Springfield Local School District              | Summit     | School | 11,587,489                                   | 9,463,413                              | 5,000,200  | 3,711,913               | 18,175,526                |
| Stow-Munroe Falls City School District         | Summit     | School | 29,218,589                                   | 13,694,422                             | 217,986    | 23,299,777              | 37,212,185                |
| Tallmadge City School District                 | Summit     | School | 14,568,540                                   | 12,209,043                             | 3,186,606  | 1,545,190               | 16,940,839                |
| Twinsburg City School District                 | Summit     | School | 25,889,358                                   | 15,687,483                             | 8,036,124  | 27,687,049              | 51,410,656                |
| Woodridge Local School District                | Summit     | School | 15,600,793                                   | 6,989,376                              | 772,723    | 7,464,678               | 15,226,777                |
| Bloomfield-Mespo Local School District         | Trumbull   | School | 1,261,535                                    | 886,034                                | 193,936    | 607,469                 | 1,687,439                 |
| Bristol Local School District                  | Trumbull   | School | 2,502,688                                    | 7,634,874                              | 734,512    | 1,755,754               | 10,125,140                |
| Brookfield Local School District               | Trumbull   | School | 4,147,058                                    | 19,373,415                             | 566,106    | (1,881,474)             | 18,058,047                |
| Champion Local School District                 | Trumbull   | School | 5,651,069                                    | 1,009,452                              | 168,024    | (42,130)                | 1,135,346                 |
| Girard City School District                    | Trumbull   | School | 5,336,968                                    | 22,711,900                             | 2,988,843  | 4,229,539               | 29,930,282                |
| Howland Local School District                  | Trumbull   | School | 16,888,820                                   | 3,247,005                              | 698,813    | (552,200)               | 3,393,618                 |
| Hubbard Exempted Village School District       | Trumbull   | School | 6,941,993                                    | 36,294,665                             | 1,551,680  | 781,031                 | 38,627,376                |
| Joseph Badger Local School District            | Trumbull   | School | 3,532,100                                    | 15,708,097                             | 895,688    | 871,561                 | 17,475,346                |
| Labrae Local School District                   | Trumbull   | School | 3,450,941                                    | 14,001,897                             | 1,911,763  | 1,911,753               | 17,825,413                |
| Lakeview Local School District                 | Trumbull   | School | 8,279,668                                    | 3,319,033                              | 890,838    | 705,429                 | 4,915,300                 |
| Liberty Local School District                  | Trumbull   | School | 8,475,139                                    | 3,811,299                              | 2,251,833  | (2,831,208)             | 3,231,924                 |
| Lordstown Local School District                | Trumbull   | School | 3,252,836                                    | 2,442,732                              | 225,854    | (118,986)               | 2,549,600                 |
| Maplewood Local School District                | Trumbull   | School | 2,675,404                                    | 16,532,294                             | 856,063    | 2,042,930               | 19,431,287                |
| Mathews Local School District                  | Trumbull   | School | 4,998,441                                    | 2,625,178                              | 600,750    | 1,159,325               | 4,385,253                 |
| McDonald Local School District                 | Trumbull   | School | 1,824,209                                    | 11,287,580                             | 701,300    | 1,748,277               | 13,737,157                |
| Newton Falls Exempted Village School District  | Trumbull   | School | 2,983,693                                    | 13,030,962                             | 850,983    | (299,152)               | 13,582,793                |
| Niles City School District                     | Trumbull   | School | 8,307,967                                    | 41,834,426                             | 3,991,234  | (2,179,569)             | 43,646,091                |
| Southington Local School District              | Trumbull   | School | 1,894,523                                    | 13,180,094                             | 2,261,772  | 944,657                 | 16,386,523                |
| Warren City School District                    | Trumbull   | School | 13,363,131                                   | 101,117,787                            | 10,957,721 | 15,661,970              | 127,737,478               |
| Weathersfield Local School District            | Trumbull   | School | 2,674,608                                    | 14,391,363                             | 7,394,641  | 123,462                 | 21,909,466                |
| Claymont City School District                  | Tuscarawas | School | 3,078,369                                    | 16,385,337                             | 827,475    | 1,284,591               | 18,497,403                |
| Dover City School District                     | Tuscarawas | School | 10,627,112                                   | 6,579,896                              | 1,536,635  | 7,590,460               | 15,706,991                |
| Garaway Local School District                  | Tuscarawas | School | 5,186,771                                    | 4,567,134                              | 475,561    | 3,426,143               | 8,468,838                 |
| Indian Valley Local School District            | Tuscarawas | School | 4,471,739                                    | 29,916,874                             | 2,494,834  | 338,675                 | 32,750,383                |
| New Philadelphia City School District          | Tuscarawas | School | 12,116,854                                   | 8,992,422                              | 1,556,669  | 1,399,567               | 11,948,658                |
| Newcomerstown Exempted Village School District | Tuscarawas | School | 2,495,099                                    | 11,444,339                             | 785,712    | (544,289)               | 11,685,762                |
| Tuscarawas Valley Local School District        | Tuscarawas | School | 4,915,181                                    | 5,043,547                              | 271,914    | 1,030,665               | 6,346,126                 |
| Fairbanks Local School District                | Union      | School | 5,404,998                                    | 5,945,968                              | 1,130,519  | 4,256,303               | 11,332,790                |
| Marysville Exempted Village School District    | Union      | School | 26,623,067                                   | 18,446,320                             | 15,796,906 | (8,746,926)             | 25,496,300                |
| North Union Local School District              | Union      | School | 4,452,667                                    | 26,674,991                             | 1,502,339  | 9,644,721               | 37,822,051                |
| Lincolnview Local School District              | Van Wert   | School | 3,034,284                                    | 11,840,138                             | 1,905,787  | 11,320,095              | 25,066,020                |
| Vinton Local School District                   | Vinton     | School | 3,704,830                                    | 46,887,722                             | 4,210,477  | 14,959,028              | 66,057,227                |
| Carlisle Local School District                 | Warren     | School | 4,573,198                                    | 1,897,721                              | 180,040    | (408,372)               | 1,669,389                 |
| Franklin City School District                  | Warren     | School | 13,106,411                                   | 14,718,989                             | 2,338,992  | (2,555,488)             | 14,502,493                |
| Kings Local School District                    | Warren     | School | 27,645,981                                   | (205,110)                              | 4,358,360  | 3,821,994               | 7,975,244                 |
| Little Miami Local School District             | Warren     | School | 30,784,996                                   | 6,762,076                              | 3,192,627  | 8,416,726               | 18,371,429                |
| Mason City School District                     | Warren     | School | 64,071,850                                   | 50,767,119                             | 27,740,454 | 25,284,541              | 103,792,114               |
| Springboro Community City School District      | Warren     | School | 30,817,381                                   | (3,150,773)                            | 3,523,827  | 2,861,801               | 3,234,855                 |



**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                      | County     | Type   | Total<br>Deferred<br>Inflows Of<br>Resources | Net Position                           |            |                         |                           |
|---------------------------------------------|------------|--------|----------------------------------------------|----------------------------------------|------------|-------------------------|---------------------------|
|                                             |            |        |                                              | Net<br>Investment In<br>Capital Assets | Restricted | Unrestricted<br>Deficit | * Total Net<br>Position * |
| Belpre City School District                 | Washington | School | 3,294,392                                    | 5,724,301                              | 213,570    | 764,283                 | 6,702,154                 |
| Frontier Local School District              | Washington | School | 1,434,317                                    | 15,101,668                             | 1,299,533  | (644,273)               | 15,756,928                |
| Warren Local School District                | Washington | School | 6,491,759                                    | 6,821,335                              | 1,190,368  | 6,665,562               | 14,677,265                |
| Wolf Creek Local School District            | Washington | School | 5,396,481                                    | 2,696,704                              | 1,036,464  | 7,972,601               | 11,705,769                |
| Chippewa Local School District              | Wayne      | School | 3,670,246                                    | 2,555,672                              | 914,596    | 8,739,480               | 12,209,748                |
| Dalton Local School District                | Wayne      | School | 3,296,644                                    | 8,902,515                              | 3,045,230  | 524,630                 | 12,472,375                |
| Wooster City School District                | Wayne      | School | 25,898,447                                   | 21,122,304                             | 4,692,492  | 24,220,672              | 50,035,468                |
| Bowling Green City School District          | Wood       | School | 13,891,896                                   | 6,532,857                              | 2,177,314  | 8,831,688               | 17,541,859                |
| Eastwood Local School District              | Wood       | School | 5,853,277                                    | 1,779,050                              | 583,879    | 8,540,974               | 10,903,903                |
| North Baltimore Local School District       | Wood       | School | 3,356,274                                    | 13,430,332                             | 2,363,529  | 3,251,924               | 19,045,785                |
| Otsego Local School District                | Wood       | School | 4,131,500                                    | 23,327,343                             | 2,248,232  | 1,810,176               | 27,385,751                |
| Perrysburg Exempted Village School District | Wood       | School | 22,717,433                                   | 21,280,799                             | 3,510,023  | 7,474,410               | 32,265,232                |
| Rossford Exempted Village School District   | Wood       | School | 10,219,648                                   | 9,422,997                              | 2,740,296  | 4,328,265               | 16,491,558                |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                           |         |            | <b>Program Revenues</b>              |                                                      |                                        |                                  |
|-----------------------------------------------------------|---------|------------|--------------------------------------|------------------------------------------------------|----------------------------------------|----------------------------------|
| School                                                    | Type    | County     | Charges<br>For Services<br>And Sales | Operating<br>Grants<br>Contributions<br>And Interest | Capital<br>Grants And<br>Contributions | * Total<br>Program<br>Revenues * |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 1,107,676                            | 2,656,918                                            | 0                                      | 3,764,594                        |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 985,481                              | 1,096,428                                            | 6,498                                  | 2,088,407                        |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 1,457,758                            | 3,393,314                                            | 106,839                                | 4,957,911                        |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 30,223                               | 827,352                                              | 0                                      | 857,575                          |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 231,048                              | 933,465                                              | 0                                      | 1,164,513                        |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 441,371                              | 1,204,230                                            | 0                                      | 1,645,601                        |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 556,216                              | 1,624,526                                            | 0                                      | 2,180,742                        |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 284,205                              | 801,707                                              | 0                                      | 1,085,912                        |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 251,598                              | 918,302                                              | 0                                      | 1,169,900                        |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 1,278,795                            | 1,130,623                                            | 0                                      | 2,409,418                        |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 145,988                              | 241,881                                              | 0                                      | 387,869                          |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 1,575,728                            | 690,665                                              | 0                                      | 2,266,393                        |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 127,816                              | 782,334                                              | 0                                      | 910,150                          |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 2,253,251                            | 1,042,511                                            | 0                                      | 3,295,762                        |
| Ehove Career Center                                       | CC/JVSD | Erie       | 2,724,250                            | 3,197,280                                            | 0                                      | 5,921,530                        |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 788,428                              | 1,866,649                                            | 0                                      | 2,655,077                        |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 194,300                              | 1,761,711                                            | 0                                      | 1,956,011                        |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 869,567                              | 634,999                                              | 0                                      | 1,504,566                        |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 4,710,902                            | 4,524,302                                            | 0                                      | 9,235,204                        |
| Four County Career Center                                 | CC/JVSD | Henry      | 1,514,636                            | 3,328,474                                            | 0                                      | 4,843,110                        |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 256,412                              | 848,888                                              | 7,000                                  | 1,112,300                        |
| Knox County Career Center                                 | CC/JVSD | Knox       | 2,267,251                            | 834,354                                              | 1,026,295                              | 4,127,900                        |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 1,816,003                            | 1,033,090                                            | 0                                      | 2,849,093                        |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 2,832,353                            | 5,281,963                                            | 0                                      | 8,114,316                        |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 2,397,273                            | 1,812,906                                            | 0                                      | 4,210,179                        |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 345,307                              | 495,320                                              | 0                                      | 840,627                          |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 2,086,919                            | 1,583,368                                            | 18,800                                 | 3,689,087                        |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 630,174                              | 895,048                                              | 0                                      | 1,525,222                        |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 1,434,687                            | 801,691                                              | 0                                      | 2,236,378                        |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 28,556                               | 2,250,010                                            | 0                                      | 2,278,566                        |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 23,386                               | 504,246                                              | 0                                      | 527,632                          |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 2,010,606                            | 5,324,277                                            | 0                                      | 7,334,883                        |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 3,635,409                            | 2,893,339                                            | 0                                      | 6,528,748                        |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 2,947,659                            | 4,760,431                                            | 499,424                                | 8,207,514                        |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 966,390                              | 1,516,458                                            | 0                                      | 2,482,848                        |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 586,094                              | 1,447,950                                            | 0                                      | 2,034,044                        |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 1,470,970                            | 2,176,403                                            | 0                                      | 3,647,373                        |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 2,192,192                            | 3,146,805                                            | 0                                      | 5,338,997                        |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 1,192,500                            | 3,008,008                                            | 0                                      | 4,200,508                        |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 2,047,955                            | 1,900,954                                            | 0                                      | 3,948,909                        |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 1,304,316                            | 922,537                                              | 0                                      | 2,226,853                        |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 1,263,012                            | 414,274                                              | 0                                      | 1,677,286                        |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 824,315                              | 4,624,924                                            | 0                                      | 5,449,239                        |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 1,648,018                            | 1,893,635                                            | 0                                      | 3,541,653                        |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                |         |            | Program Revenues                     |                                                      |                                        |                                  |
|------------------------------------------------|---------|------------|--------------------------------------|------------------------------------------------------|----------------------------------------|----------------------------------|
| School                                         | Type    | County     | Charges<br>For Services<br>And Sales | Operating<br>Grants<br>Contributions<br>And Interest | Capital<br>Grants And<br>Contributions | * Total<br>Program<br>Revenues * |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 1,020,553                            | 1,207,300                                            | 0                                      | 2,227,853                        |
| Warren County Career Center                    | CC/JVSD | Warren     | 2,754,171                            | 1,229,441                                            | 0                                      | 3,983,612                        |
| Washington County Career Center                | CC/JVSD | Washington | 113,888                              | 1,356,590                                            | 0                                      | 1,470,478                        |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 1,768,507                            | 4,108,465                                            | 0                                      | 5,876,972                        |
| Penta Career Center                            | CC/JVSD | Wood       | 1,371,198                            | 0                                                    | 7,204,106                              | 8,575,304                        |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 4,030,376                            | 4,578,351                                            | 0                                      | 8,608,727                        |
| Brown County Educational Service Center        | ESC     | Brown      | 3,820,677                            | 444,241                                              | 0                                      | 4,264,918                        |
| Clark County Educational Service Center        | ESC     | Clark      | 5,345,804                            | 921,879                                              | 0                                      | 6,267,683                        |
| Clermont County Educational Service Center     | ESC     | Clermont   | 16,090,105                           | 986,422                                              | 0                                      | 17,076,527                       |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 2,774,909                            | 225,154                                              | 0                                      | 3,000,063                        |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 10,066,732                           | 1,151,455                                            | 0                                      | 11,218,187                       |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 49,339,509                           | 13,489,395                                           | 0                                      | 62,828,904                       |
| North Point Educational Service Center         | ESC     | Erie       | 17,905,493                           | 840,704                                              | 990,770                                | 19,736,967                       |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 6,992,734                            | 264,090                                              | 0                                      | 7,256,824                        |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 75,513,054                           | 12,565,927                                           | 0                                      | 88,078,981                       |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 13,162,985                           | 5,729,007                                            | 0                                      | 18,891,992                       |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 3,099,140                            | 2,298,528                                            | 0                                      | 5,397,668                        |
| Geauga County Educational Service Center       | ESC     | Geauga     | 12,176,120                           | 459,165                                              | 0                                      | 12,635,285                       |
| Greene County Educational Service Center       | ESC     | Greene     | 9,244,460                            | 423,102                                              | 0                                      | 9,667,562                        |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 7,776,863                            | 339,088                                              | 0                                      | 8,115,951                        |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 33,665,234                           | 8,552,934                                            | 0                                      | 42,218,168                       |
| Hancock County Educational Service Center      | ESC     | Hancock    | 6,159,840                            | 729,680                                              | 0                                      | 6,889,520                        |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 4,412,643                            | 214,756                                              | 0                                      | 4,627,399                        |
| Knox County Educational Service Center         | ESC     | Knox       | 4,734,038                            | 390,131                                              | 0                                      | 5,124,169                        |
| Lake County Educational Service Center         | ESC     | Lake       | 10,545,727                           | 2,606,982                                            | 0                                      | 13,152,709                       |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 2,508,400                            | 403,780                                              | 0                                      | 2,912,180                        |
| Lorain County Educational Service Center       | ESC     | Lorain     | 7,092,774                            | 1,511,291                                            | 0                                      | 8,604,065                        |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 21,903,157                           | 3,682,106                                            | 0                                      | 25,585,263                       |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 18,200,677                           | 5,299,619                                            | 0                                      | 23,500,296                       |
| Medina County Educational Service Center       | ESC     | Medina     | 3,367,561                            | 124,307                                              | 0                                      | 3,491,868                        |
| Miami County Educational Service Center        | ESC     | Miami      | 13,555,674                           | 267,128                                              | 0                                      | 13,822,802                       |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 25,713,430                           | 4,193,754                                            | 0                                      | 29,907,184                       |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 14,311,286                           | 3,208,352                                            | 0                                      | 17,519,638                       |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 3,865,915                            | 480,741                                              | 0                                      | 4,346,656                        |
| Portage County Educational Service Center      | ESC     | Portage    | 8,798,628                            | 204,742                                              | 0                                      | 9,003,370                        |
| Putnam County Educational Service Center       | ESC     | Putnam     | 2,689,967                            | 1,704,354                                            | 0                                      | 4,394,321                        |
| Ross-Pike Educational Service District         | ESC     | Ross       | 6,158,234                            | 2,061,889                                            | 0                                      | 8,220,123                        |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 8,674,962                            | 633,642                                              | 0                                      | 9,308,604                        |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 17,152,648                           | 2,357,659                                            | 0                                      | 19,510,307                       |
| Stark County Educational Service Center        | ESC     | Stark      | 17,309,355                           | 3,690,918                                            | 5,000                                  | 21,005,273                       |
| Summit County Educational Service Center       | ESC     | Summit     | 12,127,919                           | 2,509,179                                            | 0                                      | 14,637,098                       |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 14,381,886                           | 780,102                                              | 0                                      | 15,161,988                       |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 9,171,169                            | 1,323,925                                            | 0                                      | 10,495,094                       |
| Wood County Educational Service Center         | ESC     | Wood       | 12,055,619                           | 3,780,801                                            | 0                                      | 15,836,420                       |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                          |        |           | <b>Program Revenues</b>              |                                                      |                                        |                                  |
|----------------------------------------------------------|--------|-----------|--------------------------------------|------------------------------------------------------|----------------------------------------|----------------------------------|
| School                                                   | Type   | County    | Charges<br>For Services<br>And Sales | Operating<br>Grants<br>Contributions<br>And Interest | Capital<br>Grants And<br>Contributions | * Total<br>Program<br>Revenues * |
| Adams County/Ohio Valley School District                 | School | Adams     | 2,114,370                            | 10,588,123                                           | 0                                      | 12,702,493                       |
| Manchester Local School District                         | School | Adams     | 756,561                              | 2,967,731                                            | 0                                      | 3,724,292                        |
| Delphos City School District                             | School | Allen     | 1,090,423                            | 2,070,211                                            | 0                                      | 3,160,634                        |
| Ashland City School District                             | School | Ashland   | 1,471,009                            | 3,155,520                                            | 0                                      | 4,626,529                        |
| Hillsdale Local School District                          | School | Ashland   | 972,347                              | 792,865                                              | 0                                      | 1,765,212                        |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 1,189,887                            | 1,856,841                                            | 0                                      | 3,046,728                        |
| Mapleton Local School District                           | School | Ashland   | 1,048,785                            | 1,045,407                                            | 0                                      | 2,094,192                        |
| Ashtabula Area City School District                      | School | Ashtabula | 3,840,733                            | 4,632,678                                            | 0                                      | 8,473,411                        |
| Buckeye Local School District                            | School | Ashtabula | 1,800,861                            | 1,097,367                                            | 0                                      | 2,898,228                        |
| Conneaut Area City School District                       | School | Ashtabula | 497,369                              | 2,429,566                                            | 306,137                                | 3,233,072                        |
| Geneva Area City School District                         | School | Ashtabula | 2,422,680                            | 3,242,341                                            | 1,856                                  | 5,666,877                        |
| Grand Valley Local School District                       | School | Ashtabula | 969,992                              | 1,817,740                                            | 27,918                                 | 2,815,650                        |
| Jefferson Area Local School District                     | School | Ashtabula | 1,366,351                            | 916,292                                              | 500                                    | 2,283,143                        |
| Athens City School District                              | School | Athens    | 2,918,325                            | 4,201,948                                            | 88,250                                 | 7,208,523                        |
| Federal-Hocking Local School District                    | School | Athens    | 626,923                              | 2,499,909                                            | 2,000                                  | 3,128,832                        |
| Nelsonville-York City School District                    | School | Athens    | 871,183                              | 2,649,151                                            | 0                                      | 3,520,334                        |
| Trimble Local School District                            | School | Athens    | 770,995                              | 2,044,335                                            | 0                                      | 2,815,330                        |
| Minster Local School District                            | School | Auglaize  | 508,693                              | 676,757                                              | 5,300                                  | 1,190,750                        |
| New Bremen Local School District                         | School | Auglaize  | 791,442                              | 851,138                                              | 0                                      | 1,642,580                        |
| Barnesville Exempted Village School District             | School | Belmont   | 1,112,571                            | 2,504,378                                            | 0                                      | 3,616,949                        |
| Bellaire Local School District                           | School | Belmont   | 1,200,600                            | 2,954,019                                            | 0                                      | 4,154,619                        |
| Bridgeport Exempted Village School District              | School | Belmont   | 956,785                              | 1,637,079                                            | 0                                      | 2,593,864                        |
| Martins Ferry City School District                       | School | Belmont   | 1,505,896                            | 3,160,129                                            | 0                                      | 4,666,025                        |
| Shadyside Local School District                          | School | Belmont   | 1,651,510                            | 921,754                                              | 0                                      | 2,573,264                        |
| St. Clairsville-Richland City School District            | School | Belmont   | 2,370,760                            | 1,772,759                                            | 238,000                                | 4,381,519                        |
| Union Local School District                              | School | Belmont   | 1,623,380                            | 2,375,255                                            | 0                                      | 3,998,635                        |
| Eastern Local School District                            | School | Brown     | 1,158,214                            | 1,768,668                                            | 0                                      | 2,926,882                        |
| Fayetteville-Perry Local School District                 | School | Brown     | 1,375,459                            | 1,021,217                                            | 0                                      | 2,396,676                        |
| Western Brown Local School District                      | School | Brown     | 2,129,069                            | 3,740,821                                            | 56,579                                 | 5,926,469                        |
| Edgewood City School District                            | School | Butler    | 2,504,291                            | 2,161,958                                            | 35,000                                 | 4,701,249                        |
| Fairfield City School District                           | School | Butler    | 5,833,931                            | 10,415,680                                           | 0                                      | 16,249,611                       |
| Lakota Local School District                             | School | Butler    | 9,462,487                            | 8,694,424                                            | 0                                      | 18,156,911                       |
| Madison Local School District                            | School | Butler    | 1,458,014                            | 1,831,925                                            | 0                                      | 3,289,939                        |
| Middletown City School District                          | School | Butler    | 1,775,340                            | 12,666,818                                           | 0                                      | 14,442,158                       |
| Monroe Local School District                             | School | Butler    | 2,181,989                            | 2,011,072                                            | 0                                      | 4,193,061                        |
| New Miami Local School District                          | School | Butler    | 101,671                              | 1,531,992                                            | 0                                      | 1,633,663                        |
| Ross Local School District                               | School | Butler    | 1,310,488                            | 2,137,977                                            | 0                                      | 3,448,465                        |
| Talawanda School District                                | School | Butler    | 2,042,339                            | 1,847,714                                            | 0                                      | 3,890,053                        |
| Brown Local School District                              | School | Carroll   | 1,725,194                            | 1,101,562                                            | 0                                      | 2,826,756                        |
| Carrollton Exempted Village School District              | School | Carroll   | 1,331,206                            | 5,949,933                                            | 0                                      | 7,281,139                        |
| Mechanicsburg Exempted Village School District           | School | Champaign | 1,002,042                            | 1,243,051                                            | 6,800                                  | 2,251,893                        |
| Triad Local School District                              | School | Champaign | 977,863                              | 1,121,522                                            | 30,528                                 | 2,129,913                        |
| Clark Shawnee Local School District                      | School | Clark     | 3,169,702                            | 1,411,612                                            | 0                                      | 4,581,314                        |
| Greenon Local School District                            | School | Clark     | 1,427,237                            | 1,916,945                                            | 1,000                                  | 3,345,182                        |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Program Revenues                                          |        |            |                                      |                                                      |                                        |                                  |
|-----------------------------------------------------------|--------|------------|--------------------------------------|------------------------------------------------------|----------------------------------------|----------------------------------|
| School                                                    | Type   | County     | Charges<br>For Services<br>And Sales | Operating<br>Grants<br>Contributions<br>And Interest | Capital<br>Grants And<br>Contributions | * Total<br>Program<br>Revenues * |
| Northeastern Local School District                        | School | Clark      | 3,167,853                            | 2,262,169                                            | 0                                      | 5,430,022                        |
| Northwestern Local School District                        | School | Clark      | 2,046,271                            | 971,401                                              | 0                                      | 3,017,672                        |
| Southeastern Local School District                        | School | Clark      | 728,258                              | 621,374                                              | 0                                      | 1,349,632                        |
| Springfield City School District                          | School | Clark      | 2,880,215                            | 15,264,059                                           | 0                                      | 18,144,274                       |
| Tecumseh Local School District                            | School | Clark      | 2,360,811                            | 3,180,811                                            | 0                                      | 5,541,622                        |
| Batavia Local School District                             | School | Clermont   | 1,230,367                            | 1,346,813                                            | 0                                      | 2,577,180                        |
| Bethel-Tate Local School District                         | School | Clermont   | 1,818,663                            | 2,199,459                                            | 0                                      | 4,018,122                        |
| Clermont Northeastern Local School District               | School | Clermont   | 1,333,079                            | 1,280,737                                            | 0                                      | 2,613,816                        |
| Felicity-Franklin Local School District                   | School | Clermont   | 853,886                              | 1,070,921                                            | 0                                      | 1,924,807                        |
| Goshen Local School District                              | School | Clermont   | 2,549,458                            | 4,211,582                                            | 0                                      | 6,761,040                        |
| Milford Exempted Village School District                  | School | Clermont   | 4,531,697                            | 8,280,855                                            | 0                                      | 12,812,552                       |
| New Richmond Exempted Village School District             | School | Clermont   | 2,296,682                            | 1,531,628                                            | 0                                      | 3,828,310                        |
| West Clermont Local School District                       | School | Clermont   | 2,839,749                            | 5,179,466                                            | 0                                      | 8,019,215                        |
| Williamsburg Local School District                        | School | Clermont   | 1,612,425                            | 1,364,706                                            | 172,400                                | 3,149,531                        |
| Blanchester Local School District                         | School | Clinton    | 1,763,813                            | 1,361,440                                            | 0                                      | 3,125,253                        |
| Clinton Massie Local School District                      | School | Clinton    | 2,001,621                            | 1,428,162                                            | 0                                      | 3,429,783                        |
| East Clinton Local School District                        | School | Clinton    | 1,118,672                            | 2,158,921                                            | 79,474                                 | 3,357,067                        |
| Wilmington City School District                           | School | Clinton    | 1,185,270                            | 3,699,244                                            | 0                                      | 4,884,514                        |
| Beaver Local School District                              | School | Columbiana | 2,055,418                            | 2,012,049                                            | 0                                      | 4,067,467                        |
| Columbiana Exempted Village School District               | School | Columbiana | 1,567,891                            | 1,079,585                                            | 177,542                                | 2,825,018                        |
| Crestview Local School District                           | School | Columbiana | 3,118,364                            | 691,819                                              | 0                                      | 3,810,183                        |
| East Liverpool City School District                       | School | Columbiana | 1,370,188                            | 4,027,209                                            | 2,190                                  | 5,399,587                        |
| East Palestine City School District                       | School | Columbiana | 771,871                              | 1,014,158                                            | 0                                      | 1,786,029                        |
| Lisbon Exempted Village School District                   | School | Columbiana | 1,379,110                            | 1,417,044                                            | 62,246                                 | 2,858,400                        |
| Salem City School District                                | School | Columbiana | 1,591,405                            | 3,270,081                                            | 185,505                                | 5,046,991                        |
| Southern Local School District                            | School | Columbiana | 891,988                              | 2,394,013                                            | 0                                      | 3,286,001                        |
| United Local School District                              | School | Columbiana | 1,268,751                            | 1,518,926                                            | 0                                      | 2,787,677                        |
| Wellsville Local School District                          | School | Columbiana | 656,343                              | 1,705,210                                            | 0                                      | 2,361,553                        |
| Coshocton City School District                            | School | Coshocton  | 1,169,100                            | 3,644,492                                            | 0                                      | 4,813,592                        |
| Ridgewood Local School District                           | School | Coshocton  | 782,467                              | 2,197,820                                            | 0                                      | 2,980,287                        |
| River View Local School District                          | School | Coshocton  | 1,803,787                            | 3,165,248                                            | 0                                      | 4,969,035                        |
| Buckeye Central Local School District                     | School | Crawford   | 550,019                              | 892,263                                              | 26,970                                 | 1,469,252                        |
| Bucyrus City School District                              | School | Crawford   | 974,032                              | 3,186,208                                            | 0                                      | 4,160,240                        |
| Colonel Crawford Local School District                    | School | Crawford   | 1,907,435                            | 805,884                                              | 0                                      | 2,713,319                        |
| Galion City School District                               | School | Crawford   | 1,071,796                            | 4,043,195                                            | 0                                      | 5,114,991                        |
| Wynford Local School District                             | School | Crawford   | 1,568,821                            | 1,166,081                                            | 0                                      | 2,734,902                        |
| Bay Village City School District                          | School | Cuyahoga   | 3,136,418                            | 1,700,368                                            | 7,200                                  | 4,843,986                        |
| Beachwood City School District                            | School | Cuyahoga   | 2,837,045                            | 3,322,815                                            | 0                                      | 6,159,860                        |
| Bedford City School District                              | School | Cuyahoga   | 2,258,798                            | 5,501,160                                            | 123,999                                | 7,883,957                        |
| Berea City School District                                | School | Cuyahoga   | 7,007,556                            | 5,620,052                                            | 22,600                                 | 12,650,208                       |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 4,106,180                            | 2,917,503                                            | 20,000                                 | 7,043,683                        |
| Brooklyn City School District                             | School | Cuyahoga   | 490,626                              | 1,339,718                                            | 0                                      | 1,830,344                        |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 2,343,126                            | 1,131,912                                            | 0                                      | 3,475,038                        |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 5,513,276                            | 7,882,498                                            | 0                                      | 13,395,774                       |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                              |        |           | Program Revenues                     |                                                      |                                        |                                  |
|----------------------------------------------|--------|-----------|--------------------------------------|------------------------------------------------------|----------------------------------------|----------------------------------|
| School                                       | Type   | County    | Charges<br>For Services<br>And Sales | Operating<br>Grants<br>Contributions<br>And Interest | Capital<br>Grants And<br>Contributions | * Total<br>Program<br>Revenues * |
| Cleveland Municipal School District          | School | Cuyahoga  | 8,956,219                            | 181,361,771                                          | 3,156,686                              | 193,474,676                      |
| Cuyahoga Heights Local School District       | School | Cuyahoga  | 1,109,507                            | 235,990                                              | 0                                      | 1,345,497                        |
| East Cleveland City School District          | School | Cuyahoga  | 3,091,517                            | 14,184,873                                           | 0                                      | 17,276,390                       |
| Euclid City School District                  | School | Cuyahoga  | 688,799                              | 6,965,429                                            | 1,548,972                              | 9,203,200                        |
| Fairview Park City School District           | School | Cuyahoga  | 1,034,631                            | 1,223,891                                            | 0                                      | 2,258,522                        |
| Garfield Heights City School District        | School | Cuyahoga  | 847,644                              | 8,387,609                                            | 36,179                                 | 9,271,432                        |
| Independence Local School District           | School | Cuyahoga  | 505,784                              | 436,855                                              | 0                                      | 942,639                          |
| Lakewood City School District                | School | Cuyahoga  | 5,560,263                            | 8,245,839                                            | 32,000                                 | 13,838,102                       |
| Maple Heights City School District           | School | Cuyahoga  | 711,202                              | 7,927,873                                            | 0                                      | 8,639,075                        |
| Mayfield City School District                | School | Cuyahoga  | 9,543,270                            | 9,885,129                                            | 432,418                                | 19,860,817                       |
| North Olmsted City School District           | School | Cuyahoga  | 1,666,861                            | 2,777,684                                            | 16,200                                 | 4,460,745                        |
| North Royalton City School District          | School | Cuyahoga  | 2,048,757                            | 3,803,100                                            | 77,351                                 | 5,929,208                        |
| Olmsted Falls City School District           | School | Cuyahoga  | 2,585,701                            | 1,574,591                                            | 0                                      | 4,160,292                        |
| Orange City School District                  | School | Cuyahoga  | 4,709,143                            | 1,967,425                                            | 14,598                                 | 6,691,166                        |
| Parma City School District                   | School | Cuyahoga  | 5,315,664                            | 17,670,099                                           | 996,615                                | 23,982,378                       |
| Richmond Heights Local School District       | School | Cuyahoga  | 479,831                              | 1,002,324                                            | 0                                      | 1,482,155                        |
| Rocky River City School District             | School | Cuyahoga  | 1,229,447                            | 3,278,067                                            | 0                                      | 4,507,514                        |
| Shaker Heights City School District          | School | Cuyahoga  | 2,139,130                            | 5,514,680                                            | 185,313                                | 7,839,123                        |
| Solon City School District                   | School | Cuyahoga  | 3,311,682                            | 2,692,218                                            | 0                                      | 6,003,900                        |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 2,792,492                            | 6,187,909                                            | 287,525                                | 9,267,926                        |
| Strongsville City School District            | School | Cuyahoga  | 2,389,832                            | 3,245,084                                            | 0                                      | 5,634,916                        |
| Warrensville Heights City School District    | School | Cuyahoga  | 329,770                              | 3,590,439                                            | 177,741                                | 4,097,950                        |
| Westlake City School District                | School | Cuyahoga  | 2,235,477                            | 4,603,556                                            | 0                                      | 6,839,033                        |
| Greenville City School District              | School | Darke     | 1,357,849                            | 4,166,655                                            | 127,808                                | 5,652,312                        |
| Ayersville Local School District             | School | Defiance  | 1,844,102                            | 803,838                                              | 129,952                                | 2,777,892                        |
| Big Walnut Local School District             | School | Delaware  | 1,276,791                            | 2,061,545                                            | 0                                      | 3,338,336                        |
| Buckeye Valley Local School District         | School | Delaware  | 1,824,428                            | 1,333,833                                            | 0                                      | 3,158,261                        |
| Delaware City School District                | School | Delaware  | 2,945,199                            | 4,735,840                                            | 0                                      | 7,681,039                        |
| Olentangy Local School District              | School | Delaware  | 9,701,576                            | 8,834,909                                            | 1,567,375                              | 20,103,860                       |
| Edison Local School District                 | School | Erie      | 1,336,428                            | 1,685,865                                            | 0                                      | 3,022,293                        |
| Huron City School District                   | School | Erie      | 1,238,508                            | 1,233,137                                            | 5,742                                  | 2,477,387                        |
| Kelleys Island Local School District         | School | Erie      | 101                                  | 544,314                                              | 0                                      | 544,415                          |
| Margaretta Local School District             | School | Erie      | 2,273,556                            | 1,371,720                                            | 0                                      | 3,645,276                        |
| Perkins Local School District                | School | Erie      | 4,589,790                            | 1,733,852                                            | 71,780                                 | 6,395,422                        |
| Sandusky City School District                | School | Erie      | 1,909,205                            | 8,478,854                                            | 0                                      | 10,388,059                       |
| Vermilion Local School District              | School | Erie      | 1,099,134                            | 1,540,073                                            | 0                                      | 2,639,207                        |
| Amanda-Clearcreek Local School District      | School | Fairfield | 1,444,659                            | 1,851,357                                            | 0                                      | 3,296,016                        |
| Bloom-Carroll Local School District          | School | Fairfield | 1,936,656                            | 1,466,325                                            | 542,926                                | 3,945,907                        |
| Fairfield Union Local School District        | School | Fairfield | 2,349,177                            | 2,241,514                                            | 7,831                                  | 4,598,522                        |
| Lancaster City School District               | School | Fairfield | 2,541,300                            | 11,043,318                                           | 3,703                                  | 13,588,321                       |
| Liberty Union-Thurston Local School District | School | Fairfield | 568,989                              | 1,612,448                                            | 3,447                                  | 2,184,884                        |
| Pickerington Local School District           | School | Fairfield | 5,782,593                            | 10,767,309                                           | 0                                      | 16,549,902                       |
| Miami Trace Local School District            | School | Fayette   | 3,104,901                            | 3,320,045                                            | 0                                      | 6,424,946                        |
| Washington Court House City School District  | School | Fayette   | 1,439,556                            | 4,548,887                                            | 0                                      | 5,988,443                        |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                 |        |          | <b>Program Revenues</b>              |                                                      |                                        |                                  |
|-------------------------------------------------|--------|----------|--------------------------------------|------------------------------------------------------|----------------------------------------|----------------------------------|
| School                                          | Type   | County   | Charges<br>For Services<br>And Sales | Operating<br>Grants<br>Contributions<br>And Interest | Capital<br>Grants And<br>Contributions | * Total<br>Program<br>Revenues * |
| Canal Winchester Local School District          | School | Franklin | 2,264,611                            | 5,247,397                                            | 11,534                                 | 7,523,542                        |
| Columbus City School District                   | School | Franklin | 13,240,213                           | 143,409,993                                          | 0                                      | 156,650,206                      |
| Dublin City School District                     | School | Franklin | 7,148,848                            | 6,455,067                                            | 0                                      | 13,603,915                       |
| Gahanna-Jefferson City School District          | School | Franklin | 4,083,824                            | 6,004,187                                            | 0                                      | 10,088,011                       |
| Grandview Heights City School District          | School | Franklin | 551,175                              | 1,481,620                                            | 0                                      | 2,032,795                        |
| Groveport Madison Local School District         | School | Franklin | 2,199,397                            | 7,169,809                                            | 0                                      | 9,369,206                        |
| Hamilton Local School District                  | School | Franklin | 776,365                              | 3,160,044                                            | 0                                      | 3,936,409                        |
| Hilliard City School District                   | School | Franklin | 9,238,297                            | 9,094,822                                            | 0                                      | 18,333,119                       |
| New Albany-Plain Local School District          | School | Franklin | 2,828,061                            | 1,819,839                                            | 0                                      | 4,647,900                        |
| Southwestern City School District               | School | Franklin | 4,240,384                            | 36,623,684                                           | 0                                      | 40,864,068                       |
| Upper Arlington City School District            | School | Franklin | 5,649,247                            | 3,013,732                                            | 0                                      | 8,662,979                        |
| Westerville City School District                | School | Franklin | 5,971,206                            | 13,277,875                                           | 0                                      | 19,249,081                       |
| Whitehall City School District                  | School | Franklin | 381,639                              | 4,853,404                                            | 0                                      | 5,235,043                        |
| Worthington City School District                | School | Franklin | 4,824,767                            | 6,117,505                                            | 0                                      | 10,942,272                       |
| Archbold Area Local School District             | School | Fulton   | 922,420                              | 971,446                                              | 32,306                                 | 1,926,172                        |
| Wauseon Exempted Village School District        | School | Fulton   | 1,375,954                            | 2,467,198                                            | 0                                      | 3,843,152                        |
| Gallia Local School District                    | School | Gallia   | 1,431,794                            | 3,880,046                                            | 0                                      | 5,311,840                        |
| Gallipolis City School District                 | School | Gallia   | 1,747,088                            | 3,784,309                                            | 158,331                                | 5,689,728                        |
| Berkshire Local School District                 | School | Geauga   | 887,057                              | 647,311                                              | 0                                      | 1,534,368                        |
| Cardinal Local School District                  | School | Geauga   | 1,244,384                            | 2,118,299                                            | 0                                      | 3,362,683                        |
| Kenston Local School District                   | School | Geauga   | 1,019,853                            | 1,162,930                                            | 4,311                                  | 2,187,094                        |
| Ledgemont Local School District                 | School | Geauga   | 345,949                              | 436,276                                              | 92,840                                 | 875,065                          |
| West Geauga Local School District               | School | Geauga   | 2,938,449                            | 1,381,832                                            | 0                                      | 4,320,281                        |
| Beavercreek City School District                | School | Greene   | 4,091,324                            | 8,693,924                                            | 0                                      | 12,785,248                       |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 1,839,212                            | 1,173,819                                            | 106,305                                | 3,119,336                        |
| Cedar Cliff Local School District               | School | Greene   | 939,003                              | 827,275                                              | 0                                      | 1,766,278                        |
| Fairborn City School District                   | School | Greene   | 1,435,334                            | 6,391,185                                            | 0                                      | 7,826,519                        |
| Greeneview Local School District                | School | Greene   | 1,317,641                            | 819,029                                              | 0                                      | 2,136,670                        |
| Xenia Community School District                 | School | Greene   | 1,607,371                            | 8,793,841                                            | 0                                      | 10,401,212                       |
| Yellow Springs Exempted Village School District | School | Greene   | 1,148,252                            | 537,345                                              | 0                                      | 1,685,597                        |
| Cambridge City School District                  | School | Guernsey | 1,065,930                            | 4,880,276                                            | 0                                      | 5,946,206                        |
| East Guernsey Local School District             | School | Guernsey | 1,317,548                            | 1,687,743                                            | 0                                      | 3,005,291                        |
| Rolling Hills Local School District             | School | Guernsey | 1,085,930                            | 4,576,285                                            | 0                                      | 5,662,215                        |
| Cincinnati City School District                 | School | Hamilton | 17,600,278                           | 74,439,049                                           | 825,988                                | 92,865,315                       |
| Deer Park Community City School District        | School | Hamilton | 464,160                              | 1,493,313                                            | 0                                      | 1,957,473                        |
| Finneytown Local School District                | School | Hamilton | 555,096                              | 3,321,032                                            | 0                                      | 3,876,128                        |
| Forest Hills Local School District              | School | Hamilton | 3,258,956                            | 3,515,091                                            | 26,956                                 | 6,801,003                        |
| Indian Hill Exempted Village School District    | School | Hamilton | 710,529                              | 2,044,406                                            | 0                                      | 2,754,935                        |
| Loveland City School District                   | School | Hamilton | 2,234,644                            | 3,846,509                                            | 0                                      | 6,081,153                        |
| Madeira City School District                    | School | Hamilton | 976,438                              | 826,158                                              | 0                                      | 1,802,596                        |
| Mariemont City School District                  | School | Hamilton | 903,046                              | 935,036                                              | 0                                      | 1,838,082                        |
| Mt. Healthy City School District                | School | Hamilton | 1,157,924                            | 10,220,068                                           | 0                                      | 11,377,992                       |
| North College Hill City School District         | School | Hamilton | 410,493                              | 2,220,390                                            | 29,558                                 | 2,660,441                        |
| Northwest Local School District                 | School | Hamilton | 4,243,718                            | 14,148,185                                           | 0                                      | 18,391,903                       |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                 |        |           | <b>Program Revenues</b>              |                                                      |                                        |                                  |
|-------------------------------------------------|--------|-----------|--------------------------------------|------------------------------------------------------|----------------------------------------|----------------------------------|
| School                                          | Type   | County    | Charges<br>For Services<br>And Sales | Operating<br>Grants<br>Contributions<br>And Interest | Capital<br>Grants And<br>Contributions | * Total<br>Program<br>Revenues * |
| Norwood City School District                    | School | Hamilton  | 587,139                              | 4,651,278                                            | 0                                      | 5,238,417                        |
| Oak Hills Local School District                 | School | Hamilton  | 4,511,758                            | 9,682,006                                            | 0                                      | 14,193,764                       |
| Princeton City School District                  | School | Hamilton  | 4,734,020                            | 9,213,891                                            | 0                                      | 13,947,911                       |
| Reading Community City School District          | School | Hamilton  | 2,317,203                            | 2,897,764                                            | 0                                      | 5,214,967                        |
| Southwest Local School District                 | School | Hamilton  | 1,526,306                            | 4,452,346                                            | 0                                      | 5,978,652                        |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 1,264,627                            | 2,872,814                                            | 0                                      | 4,137,441                        |
| Sycamore Community City School District         | School | Hamilton  | 3,361,915                            | 4,788,830                                            | 0                                      | 8,150,745                        |
| Three Rivers Local School District              | School | Hamilton  | 1,559,513                            | 1,943,772                                            | 176,180                                | 3,679,465                        |
| Winton Woods City School District               | School | Hamilton  | 2,804,862                            | 6,745,281                                            | 0                                      | 9,550,143                        |
| Wyoming City School District                    | School | Hamilton  | 831,884                              | 1,152,461                                            | 0                                      | 1,984,345                        |
| Arcadia Local School District                   | School | Hancock   | 1,138,018                            | 534,361                                              | 0                                      | 1,672,379                        |
| Arlington Local School District                 | School | Hancock   | 593,219                              | 638,528                                              | 1,121                                  | 1,232,868                        |
| Findlay City School District                    | School | Hancock   | 5,010,497                            | 8,238,084                                            | 1,266,665                              | 14,515,246                       |
| Liberty Benton Local School District            | School | Hancock   | 1,932,308                            | 804,240                                              | 0                                      | 2,736,548                        |
| Van Buren Local School District                 | School | Hancock   | 1,428,305                            | 554,532                                              | 4,722                                  | 1,987,559                        |
| Conotton Valley Union Local School District     | School | Harrison  | 465,554                              | 687,445                                              | 0                                      | 1,152,999                        |
| Holgate Local School District                   | School | Henry     | 818,942                              | 684,403                                              | 1,299                                  | 1,504,644                        |
| Liberty Center Local School District            | School | Henry     | 1,811,174                            | 982,454                                              | 0                                      | 2,793,628                        |
| Napoleon Area City School District              | School | Henry     | 1,492,014                            | 2,391,005                                            | 0                                      | 3,883,019                        |
| Patrick Henry Local School District             | School | Henry     | 998,927                              | 1,231,719                                            | 0                                      | 2,230,646                        |
| Fairfield Local School District                 | School | Highland  | 773,411                              | 966,737                                              | 0                                      | 1,740,148                        |
| Greenfield Exempted Village School District     | School | Highland  | 1,015,553                            | 3,429,479                                            | 0                                      | 4,445,032                        |
| Hillsboro City School District                  | School | Highland  | 1,983,321                            | 4,037,854                                            | 12,954                                 | 6,034,129                        |
| Lynchburg Clay Local School District            | School | Highland  | 1,037,522                            | 1,843,923                                            | 0                                      | 2,881,445                        |
| Logan-Hocking Local School District             | School | Hocking   | 1,591,071                            | 4,699,949                                            | 0                                      | 6,291,020                        |
| East Holmes Local School District               | School | Holmes    | 1,668,339                            | 3,116,008                                            | 0                                      | 4,784,347                        |
| West Holmes Local School District               | School | Holmes    | 1,306,174                            | 2,428,538                                            | 158,425                                | 3,893,137                        |
| Bellevue City School District                   | School | Huron     | 1,213,340                            | 2,893,250                                            | 805,000                                | 4,911,590                        |
| Monroeville Local School District               | School | Huron     | 847,310                              | 762,288                                              | 0                                      | 1,609,598                        |
| New London Local School District                | School | Huron     | 738,061                              | 861,587                                              | 0                                      | 1,599,648                        |
| Norwalk City School District                    | School | Huron     | 1,526,774                            | 3,077,012                                            | 0                                      | 4,603,786                        |
| South Central Local School District             | School | Huron     | 688,320                              | 1,659,258                                            | 9,500                                  | 2,357,078                        |
| Western Reserve Local School District           | School | Huron     | 1,235,449                            | 1,339,510                                            | 0                                      | 2,574,959                        |
| Willard City School District                    | School | Huron     | 681,191                              | 2,873,771                                            | 33,422                                 | 3,588,384                        |
| Wellston City School District                   | School | Jackson   | 656,788                              | 4,348,752                                            | 0                                      | 5,005,540                        |
| Buckeye Local School District                   | School | Jefferson | 727,304                              | 3,537,944                                            | 0                                      | 4,265,248                        |
| Edison Local School District                    | School | Jefferson | 1,031,987                            | 2,878,154                                            | 0                                      | 3,910,141                        |
| Indian Creek Local School District              | School | Jefferson | 2,368,811                            | 3,298,706                                            | 36,015                                 | 5,703,532                        |
| Steubenville City School District               | School | Jefferson | 3,996,656                            | 7,718,192                                            | 0                                      | 11,714,848                       |
| Toronto City School District                    | School | Jefferson | 1,343,211                            | 1,302,219                                            | 0                                      | 2,645,430                        |
| Kirtland Local School District                  | School | Lake      | 576,665                              | 646,239                                              | 0                                      | 1,222,904                        |
| Mentor Exempted Village School District         | School | Lake      | 5,340,402                            | 8,423,369                                            | 176,620                                | 13,940,391                       |
| Perry Local School District                     | School | Lake      | 1,009,857                            | 1,495,916                                            | 0                                      | 2,505,773                        |
| Riverside Local School District                 | School | Lake      | 1,610,169                            | 2,771,990                                            | 269,879                                | 4,652,038                        |



**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
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|                                                   |        |          | <b>Program Revenues</b>              |                                                      |                                        |                                  |
|---------------------------------------------------|--------|----------|--------------------------------------|------------------------------------------------------|----------------------------------------|----------------------------------|
| School                                            | Type   | County   | Charges<br>For Services<br>And Sales | Operating<br>Grants<br>Contributions<br>And Interest | Capital<br>Grants And<br>Contributions | * Total<br>Program<br>Revenues * |
| Willoughby-Eastlake City School District          | School | Lake     | 3,350,372                            | 5,752,847                                            | 0                                      | 9,103,219                        |
| Chesapeake Union Exempted Village School District | School | Lawrence | 1,246,379                            | 2,482,929                                            | 0                                      | 3,729,308                        |
| Dawson-Bryant Local School District               | School | Lawrence | 1,771,521                            | 1,639,219                                            | 0                                      | 3,410,740                        |
| Fairland Local School District                    | School | Lawrence | 1,218,887                            | 2,342,257                                            | 5,000                                  | 3,566,144                        |
| Ironton City School District                      | School | Lawrence | 1,730,948                            | 2,284,333                                            | 3,320                                  | 4,018,601                        |
| Rock Hill Local School District                   | School | Lawrence | 1,784,327                            | 3,349,454                                            | 0                                      | 5,133,781                        |
| South Point Local School District                 | School | Lawrence | 344,236                              | 2,358,651                                            | 0                                      | 2,702,887                        |
| Symmes Valley Local School District               | School | Lawrence | 979,956                              | 968,426                                              | 19,126                                 | 1,967,508                        |
| Granville Exempted Village School District        | School | Licking  | 1,368,170                            | 955,991                                              | 521,522                                | 2,845,683                        |
| Heath City School District                        | School | Licking  | 965,003                              | 1,026,547                                            | 0                                      | 1,991,550                        |
| Johnstown-Monroe Local School District            | School | Licking  | 1,071,698                            | 1,102,398                                            | 0                                      | 2,174,096                        |
| Lakewood Local School District                    | School | Licking  | 1,135,378                            | 1,257,477                                            | 0                                      | 2,392,855                        |
| Licking Heights Local School District             | School | Licking  | 1,138,803                            | 2,922,518                                            | 0                                      | 4,061,321                        |
| Licking Valley Local School District              | School | Licking  | 2,170,514                            | 1,865,096                                            | 15,165                                 | 4,050,775                        |
| Newark City School District                       | School | Licking  | 1,734,999                            | 11,816,397                                           | 0                                      | 13,551,396                       |
| North Fork Local School District                  | School | Licking  | 1,397,703                            | 2,123,114                                            | 0                                      | 3,520,817                        |
| Northridge Local School District                  | School | Licking  | 1,095,851                            | 981,900                                              | 0                                      | 2,077,751                        |
| Riverside Local School District                   | School | Logan    | 575,130                              | 1,212,285                                            | 0                                      | 1,787,415                        |
| Amherst Exempted Village School District          | School | Lorain   | 3,043,035                            | 2,177,160                                            | 14,000                                 | 5,234,195                        |
| Avon Lake City School District                    | School | Lorain   | 2,295,906                            | 1,596,335                                            | 0                                      | 3,892,241                        |
| Avon Local School District                        | School | Lorain   | 1,800,339                            | 1,676,413                                            | 0                                      | 3,476,752                        |
| Columbia Local School District                    | School | Lorain   | 847,336                              | 657,187                                              | 0                                      | 1,504,523                        |
| Elyria City School District                       | School | Lorain   | 1,482,078                            | 7,073,096                                            | 0                                      | 8,555,174                        |
| Firelands Local School District                   | School | Lorain   | 2,488,442                            | 1,422,417                                            | 0                                      | 3,910,859                        |
| Keystone Local School District                    | School | Lorain   | 1,970,730                            | 1,444,774                                            | 82,717                                 | 3,498,221                        |
| Lorain City School District                       | School | Lorain   | 1,642,411                            | 15,033,091                                           | 0                                      | 16,675,502                       |
| Midview Local School District                     | School | Lorain   | 3,039,554                            | 1,201,056                                            | 0                                      | 4,240,610                        |
| North Ridgeville City School District             | School | Lorain   | 1,648,935                            | 2,150,282                                            | 0                                      | 3,799,217                        |
| Oberlin City School District                      | School | Lorain   | 636,256                              | 1,609,972                                            | 0                                      | 2,246,228                        |
| Sheffield-Sheffield Lake City School District     | School | Lorain   | 1,658,502                            | 1,108,381                                            | 1,200                                  | 2,768,083                        |
| Wellington Exempted Village School District       | School | Lorain   | 874,956                              | 1,151,768                                            | 789,503                                | 2,816,227                        |
| Anthony Wayne Local School District               | School | Lucas    | 2,183,561                            | 2,564,566                                            | 0                                      | 4,748,127                        |
| Oregon City School District                       | School | Lucas    | 2,470,551                            | 5,089,718                                            | 0                                      | 7,560,269                        |
| Ottawa Hills Local School District                | School | Lucas    | 398,787                              | 756,225                                              | 0                                      | 1,155,012                        |
| Springfield Local School District                 | School | Lucas    | 2,011,836                            | 6,176,423                                            | 0                                      | 8,188,259                        |
| Sylvania City School District                     | School | Lucas    | 2,937,219                            | 7,437,904                                            | 707,288                                | 11,082,411                       |
| Toledo City School District                       | School | Lucas    | 10,490,205                           | 43,841,888                                           | 1,579,317                              | 55,911,410                       |
| Washington Local School District                  | School | Lucas    | 2,281,678                            | 11,347,920                                           | 10,000                                 | 13,639,598                       |
| Jefferson Local School District                   | School | Madison  | 1,591,870                            | 1,320,218                                            | 2,439                                  | 2,914,527                        |
| Jonathan Alder Local School District              | School | Madison  | 1,996,315                            | 1,574,480                                            | 0                                      | 3,570,795                        |
| London City School District                       | School | Madison  | 2,269,563                            | 1,748,806                                            | 0                                      | 4,018,369                        |
| Madison-Plains Local School District              | School | Madison  | 1,250,899                            | 919,023                                              | 0                                      | 2,169,922                        |
| Austintown Local School District                  | School | Mahoning | 5,678,033                            | 5,972,294                                            | 0                                      | 11,650,327                       |
| Boardman Local School District                    | School | Mahoning | 1,857,128                            | 2,773,263                                            | 0                                      | 4,630,391                        |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
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| Program Revenues                           |        |            |                                      |                                                      |                                        |                                  |
|--------------------------------------------|--------|------------|--------------------------------------|------------------------------------------------------|----------------------------------------|----------------------------------|
| School                                     | Type   | County     | Charges<br>For Services<br>And Sales | Operating<br>Grants<br>Contributions<br>And Interest | Capital<br>Grants And<br>Contributions | * Total<br>Program<br>Revenues * |
| Campbell City School District              | School | Mahoning   | 179,569                              | 3,230,630                                            | 0                                      | 3,410,199                        |
| Canfield Local School District             | School | Mahoning   | 1,407,195                            | 1,430,327                                            | 113,000                                | 2,950,522                        |
| Jackson-Milton Local School District       | School | Mahoning   | 992,339                              | 945,412                                              | 0                                      | 1,937,751                        |
| Lowellville Local School District          | School | Mahoning   | 1,871,267                            | 537,078                                              | 0                                      | 2,408,345                        |
| Poland Local School District               | School | Mahoning   | 1,069,863                            | 1,188,941                                            | 0                                      | 2,258,804                        |
| Sebring Local School District              | School | Mahoning   | 483,137                              | 615,274                                              | 0                                      | 1,098,411                        |
| South Range Local School District          | School | Mahoning   | 990,643                              | 1,045,318                                            | 0                                      | 2,035,961                        |
| Springfield Local School District          | School | Mahoning   | 388,695                              | 1,169,351                                            | 2,500                                  | 1,560,546                        |
| Struthers City School District             | School | Mahoning   | 1,751,090                            | 1,728,524                                            | 0                                      | 3,479,614                        |
| West Branch Local School District          | School | Mahoning   | 3,138,214                            | 2,415,586                                            | 0                                      | 5,553,800                        |
| Western Reserve Local School District      | School | Mahoning   | 1,427,707                            | 563,472                                              | 0                                      | 1,991,179                        |
| Youngstown City School District            | School | Mahoning   | 1,467,181                            | 31,699,903                                           | 449,742                                | 33,616,826                       |
| Elgin Local School District                | School | Marion     | 1,569,051                            | 1,703,014                                            | 5,400                                  | 3,277,465                        |
| Marion City School District                | School | Marion     | 1,838,701                            | 10,023,866                                           | 0                                      | 11,862,567                       |
| Pleasant Local School District             | School | Marion     | 2,622,580                            | 1,174,215                                            | 0                                      | 3,796,795                        |
| Ridgedale Local School District            | School | Marion     | 1,501,623                            | 495,637                                              | 0                                      | 1,997,260                        |
| River Valley Local School District         | School | Marion     | 3,406,793                            | 1,517,658                                            | 0                                      | 4,924,451                        |
| Black River Local School District          | School | Medina     | 893,755                              | 1,275,363                                            | 0                                      | 2,169,118                        |
| Brunswick City School District             | School | Medina     | 3,300,384                            | 4,187,064                                            | 243                                    | 7,487,691                        |
| Buckeye Local School District              | School | Medina     | 1,057,040                            | 1,147,320                                            | 0                                      | 2,204,360                        |
| Cloverleaf Local School District           | School | Medina     | 1,677,613                            | 2,781,020                                            | 540,439                                | 4,999,072                        |
| Highland Local School District             | School | Medina     | 2,539,867                            | 1,293,269                                            | 8,570                                  | 3,841,706                        |
| Medina City School District                | School | Medina     | 3,358,551                            | 5,190,329                                            | 0                                      | 8,548,880                        |
| Wadsworth City School District             | School | Medina     | 3,012,008                            | 4,004,594                                            | 998,110                                | 8,014,712                        |
| Eastern Local School District              | School | Meigs      | 852,353                              | 930,298                                              | 0                                      | 1,782,651                        |
| Meigs Local School District                | School | Meigs      | 843,467                              | 6,107,779                                            | 0                                      | 6,951,246                        |
| Southern Local School District             | School | Meigs      | 437,450                              | 1,566,445                                            | 0                                      | 2,003,895                        |
| Bethel Local School District               | School | Miami      | 1,043,953                            | 431,356                                              | 22,067                                 | 1,497,376                        |
| Covington Exempted Village School District | School | Miami      | 902,895                              | 939,290                                              | 0                                      | 1,842,185                        |
| Miami East Local School District           | School | Miami      | 1,089,162                            | 875,033                                              | 5,441                                  | 1,969,636                        |
| Piqua City School District                 | School | Miami      | 1,244,936                            | 3,097,272                                            | 0                                      | 4,342,208                        |
| Tipp City Exempted Village School District | School | Miami      | 2,068,526                            | 1,244,170                                            | 0                                      | 3,312,696                        |
| Troy City School District                  | School | Miami      | 2,892,824                            | 4,440,363                                            | 37,599                                 | 7,370,786                        |
| Switzerland of Ohio Local School District  | School | Monroe     | 590,963                              | 5,617,425                                            | 8,141                                  | 6,216,529                        |
| Brookville Local School District           | School | Montgomery | 1,187,034                            | 1,421,844                                            | 19,820                                 | 2,628,698                        |
| Centerville City School District           | School | Montgomery | 5,189,261                            | 6,942,480                                            | 0                                      | 12,131,741                       |
| Dayton City School District                | School | Montgomery | 4,608,609                            | 54,267,485                                           | 0                                      | 58,876,094                       |
| Huber Heights City School District         | School | Montgomery | 2,754,269                            | 5,696,844                                            | 255,718                                | 8,706,831                        |
| Jefferson Township Local School District   | School | Montgomery | 562,091                              | 1,210,589                                            | 0                                      | 1,772,680                        |
| Kettering City School District             | School | Montgomery | 4,053,363                            | 9,367,480                                            | 0                                      | 13,420,843                       |
| Mad River Local School District            | School | Montgomery | 4,547,967                            | 8,506,605                                            | 0                                      | 13,054,572                       |
| Miamisburg City School District            | School | Montgomery | 2,376,941                            | 4,806,032                                            | 0                                      | 7,182,973                        |
| New Lebanon Local School District          | School | Montgomery | 1,442,496                            | 1,740,322                                            | 0                                      | 3,182,818                        |
| Northmont City School District             | School | Montgomery | 3,722,045                            | 5,680,067                                            | 0                                      | 9,402,112                        |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Program Revenues                             |        |            |                                      |                                                      |                                        |                                  |
|----------------------------------------------|--------|------------|--------------------------------------|------------------------------------------------------|----------------------------------------|----------------------------------|
| School                                       | Type   | County     | Charges<br>For Services<br>And Sales | Operating<br>Grants<br>Contributions<br>And Interest | Capital<br>Grants And<br>Contributions | * Total<br>Program<br>Revenues * |
| Northridge Local School District             | School | Montgomery | 1,838,973                            | 3,449,277                                            | 0                                      | 5,288,250                        |
| Oakwood City School District                 | School | Montgomery | 1,158,668                            | 2,013,227                                            | 0                                      | 3,171,895                        |
| Trotwood-Madison City School District        | School | Montgomery | 688,852                              | 10,435,397                                           | 0                                      | 11,124,249                       |
| Valley View Local School District            | School | Montgomery | 947,059                              | 1,575,384                                            | 0                                      | 2,522,443                        |
| Vandalia-Butler City School District         | School | Montgomery | 2,411,361                            | 3,028,602                                            | 436                                    | 5,440,399                        |
| West Carrollton City School District         | School | Montgomery | 1,876,006                            | 6,076,120                                            | 460,500                                | 8,412,626                        |
| Morgan Local School District                 | School | Morgan     | 707,199                              | 5,691,817                                            | 0                                      | 6,399,016                        |
| Cardington-Lincoln Local School District     | School | Morrow     | 854,592                              | 1,573,529                                            | 0                                      | 2,428,121                        |
| Highland Local School District               | School | Morrow     | 919,688                              | 1,984,395                                            | 0                                      | 2,904,083                        |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 987,032                              | 1,732,944                                            | 0                                      | 2,719,976                        |
| Northmor Local School District               | School | Morrow     | 1,008,960                            | 1,553,567                                            | 0                                      | 2,562,527                        |
| East Muskingum Local School Dist             | School | Muskingum  | 2,144,990                            | 3,022,131                                            | 78,136                                 | 5,245,257                        |
| Franklin Local School District               | School | Muskingum  | 1,700,276                            | 4,128,727                                            | 41,300                                 | 5,870,303                        |
| Maysville Local School District              | School | Muskingum  | 4,390,294                            | 4,867,020                                            | 0                                      | 9,257,314                        |
| Tri-Valley Local School District             | School | Muskingum  | 2,517,549                            | 2,884,948                                            | 385                                    | 5,402,882                        |
| West Muskingum Local School District         | School | Muskingum  | 2,078,514                            | 3,303,196                                            | 0                                      | 5,381,710                        |
| Zanesville City School District              | School | Muskingum  | 1,935,138                            | 10,319,030                                           | 46,802                                 | 12,300,970                       |
| Caldwell Exempted Village School District    | School | Noble      | 592,457                              | 1,063,226                                            | 10,000                                 | 1,665,683                        |
| Noble Local School District                  | School | Noble      | 1,192,214                            | 2,101,707                                            | 0                                      | 3,293,921                        |
| Crooksville Exempted Village School District | School | Perry      | 1,121,400                            | 2,444,384                                            | 0                                      | 3,565,784                        |
| Circleville City School District             | School | Pickaway   | 767,211                              | 4,256,657                                            | 0                                      | 5,023,868                        |
| Logan Elm Local School District              | School | Pickaway   | 1,439,482                            | 2,124,376                                            | 33,000                                 | 3,596,858                        |
| Teays Valley Local School District           | School | Pickaway   | 1,861,560                            | 3,710,282                                            | 0                                      | 5,571,842                        |
| Westfall Local School District               | School | Pickaway   | 829,239                              | 1,158,707                                            | 0                                      | 1,987,946                        |
| Scioto Valley Local School District          | School | Pike       | 964,091                              | 2,510,300                                            | 0                                      | 3,474,391                        |
| Waverly City School District                 | School | Pike       | 1,186,465                            | 3,375,052                                            | 2,621                                  | 4,564,138                        |
| Western Local School District                | School | Pike       | 387,896                              | 2,411,681                                            | 0                                      | 2,799,577                        |
| Aurora City School District                  | School | Portage    | 1,593,764                            | 1,628,498                                            | 0                                      | 3,222,262                        |
| Crestwood Local School District              | School | Portage    | 1,522,163                            | 1,302,490                                            | 0                                      | 2,824,653                        |
| Field Local School District                  | School | Portage    | 1,658,301                            | 1,975,173                                            | 0                                      | 3,633,474                        |
| James A. Garfield Local School District      | School | Portage    | 1,755,592                            | 2,039,163                                            | 5,394                                  | 3,800,149                        |
| Kent City School District                    | School | Portage    | 4,791,690                            | 4,272,394                                            | 0                                      | 9,064,084                        |
| Ravenna City School District                 | School | Portage    | 1,452,800                            | 5,008,435                                            | 89,120                                 | 6,550,355                        |
| Rootstown Local School District              | School | Portage    | 688,978                              | 721,269                                              | 0                                      | 1,410,247                        |
| Southeast Local School District              | School | Portage    | 1,170,981                            | 1,270,961                                            | 0                                      | 2,441,942                        |
| Streetsboro City School District             | School | Portage    | 1,109,665                            | 1,027,531                                            | 0                                      | 2,137,196                        |
| Waterloo Local School District               | School | Portage    | 850,741                              | 1,461,176                                            | 8,416                                  | 2,320,333                        |
| Windham Exempted Village School District     | School | Portage    | 458,160                              | 1,726,217                                            | 0                                      | 2,184,377                        |
| Tri-County North Local School District       | School | Preble     | 658,832                              | 853,246                                              | 0                                      | 1,512,078                        |
| Clear Fork Valley Local School District      | School | Richland   | 1,707,431                            | 2,113,787                                            | 0                                      | 3,821,218                        |
| Crestview Local School District              | School | Richland   | 615,087                              | 1,735,635                                            | 0                                      | 2,350,722                        |
| Lucas Local School District                  | School | Richland   | 743,516                              | 571,821                                              | 1,875                                  | 1,317,212                        |
| Madison Local School District                | School | Richland   | 1,967,795                            | 5,642,541                                            | 0                                      | 7,610,336                        |
| Mansfield City School District               | School | Richland   | 1,777,647                            | 13,686,479                                           | 4,300                                  | 15,468,426                       |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                      |        |          | <b>Program Revenues</b>              |                                                      |                                        |                                  |
|------------------------------------------------------|--------|----------|--------------------------------------|------------------------------------------------------|----------------------------------------|----------------------------------|
| School                                               | Type   | County   | Charges<br>For Services<br>And Sales | Operating<br>Grants<br>Contributions<br>And Interest | Capital<br>Grants And<br>Contributions | * Total<br>Program<br>Revenues * |
| Ontario Local School District                        | School | Richland | 2,867,631                            | 1,412,397                                            | 0                                      | 4,280,028                        |
| Plymouth Local School District                       | School | Richland | 815,448                              | 1,410,205                                            | 0                                      | 2,225,653                        |
| Shelby City School District                          | School | Richland | 1,165,155                            | 3,274,053                                            | 92,675                                 | 4,531,883                        |
| Adena Local School District                          | School | Ross     | 1,226,113                            | 1,458,236                                            | 0                                      | 2,684,349                        |
| Chillicothe City School District                     | School | Ross     | 2,066,072                            | 5,882,572                                            | 0                                      | 7,948,644                        |
| Huntington Local School District                     | School | Ross     | 1,121,616                            | 2,055,794                                            | 0                                      | 3,177,410                        |
| Paint Valley Local School District                   | School | Ross     | 710,442                              | 1,600,669                                            | 0                                      | 2,311,111                        |
| Southeastern Local School District                   | School | Ross     | 1,168,663                            | 1,539,284                                            | 0                                      | 2,707,947                        |
| Union-Scioto Local School District                   | School | Ross     | 3,930,352                            | 2,899,691                                            | 0                                      | 6,830,043                        |
| Zane Trace Local School District                     | School | Ross     | 1,180,994                            | 895,816                                              | 0                                      | 2,076,810                        |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 1,552,850                            | 3,085,635                                            | 0                                      | 4,638,485                        |
| Fremont City School District                         | School | Sandusky | 1,808,861                            | 5,927,142                                            | 749                                    | 7,736,752                        |
| Gibsonburg Exempted Village School District          | School | Sandusky | 798,768                              | 1,148,345                                            | 0                                      | 1,947,113                        |
| Woodmore Local School District                       | School | Sandusky | 934,323                              | 1,255,905                                            | 0                                      | 2,190,228                        |
| Bloom Vernon Local School District                   | School | Scioto   | 1,137,210                            | 2,310,190                                            | 0                                      | 3,447,400                        |
| Clay Local School District                           | School | Scioto   | 1,559,808                            | 1,001,452                                            | 0                                      | 2,561,260                        |
| Green Local School District                          | School | Scioto   | 597,845                              | 1,407,553                                            | 0                                      | 2,005,398                        |
| Minford Local School District                        | School | Scioto   | 2,418,171                            | 2,372,724                                            | 0                                      | 4,790,895                        |
| New Boston Local School District                     | School | Scioto   | 1,308,148                            | 0                                                    | 0                                      | 1,308,148                        |
| Northwest Local School District                      | School | Scioto   | 914,007                              | 3,313,191                                            | 0                                      | 4,227,198                        |
| Portsmouth City School District                      | School | Scioto   | 1,023,068                            | 7,333,163                                            | 0                                      | 8,356,231                        |
| Washington-Nile Local School District                | School | Scioto   | 1,706,322                            | 2,764,055                                            | 0                                      | 4,470,377                        |
| Wheelersburg Local School District                   | School | Scioto   | 2,798,048                            | 2,166,005                                            | 3,000                                  | 4,967,053                        |
| Bettsville Local School District                     | School | Seneca   | 300,018                              | 567,990                                              | 1,461                                  | 869,469                          |
| Seneca-East Local School District                    | School | Seneca   | 1,153,601                            | 985,856                                              | 0                                      | 2,139,457                        |
| Tiffin City School District                          | School | Seneca   | 2,205,224                            | 4,096,165                                            | 164,063                                | 6,465,452                        |
| Anna Local School District                           | School | Shelby   | 1,408,854                            | 569,886                                              | 11,650                                 | 1,990,390                        |
| Botkins Local School District                        | School | Shelby   | 1,731,083                            | 611,051                                              | 0                                      | 2,342,134                        |
| Fort Loramie Local School District                   | School | Shelby   | 583,581                              | 411,095                                              | 0                                      | 994,676                          |
| Hardin-Houston Local School District                 | School | Shelby   | 1,366,413                            | 519,281                                              | 0                                      | 1,885,694                        |
| Russia Local School District                         | School | Shelby   | 489,490                              | 305,434                                              | 0                                      | 794,924                          |
| Alliance City School District                        | School | Stark    | 2,015,970                            | 5,402,866                                            | 3,089                                  | 7,421,925                        |
| Canton City School District                          | School | Stark    | 2,735,213                            | 31,593,655                                           | 0                                      | 34,328,868                       |
| Canton Local School District                         | School | Stark    | 2,621,849                            | 3,499,269                                            | 0                                      | 6,121,118                        |
| Fairless Local School District                       | School | Stark    | 1,052,454                            | 2,033,558                                            | 0                                      | 3,086,012                        |
| Jackson Local School District                        | School | Stark    | 2,959,063                            | 4,076,201                                            | 0                                      | 7,035,264                        |
| Lake Local School District                           | School | Stark    | 838,655                              | 1,987,420                                            | 121,527                                | 2,947,602                        |
| Louisville City School District                      | School | Stark    | 2,738,888                            | 3,318,381                                            | 0                                      | 6,057,269                        |
| Marlington Local School District                     | School | Stark    | 2,886,437                            | 3,034,855                                            | 0                                      | 5,921,292                        |
| Massillon City School District                       | School | Stark    | 2,598,847                            | 6,469,200                                            | 0                                      | 9,068,047                        |
| Minerva Local School District                        | School | Stark    | 1,591,794                            | 1,643,683                                            | 97,156                                 | 3,332,633                        |
| North Canton City School District                    | School | Stark    | 2,505,036                            | 9,649,945                                            | 117,000                                | 12,271,981                       |
| Perry Local School District                          | School | Stark    | 3,789,886                            | 3,525,148                                            | 0                                      | 7,315,034                        |
| Plain Local School District                          | School | Stark    | 3,378,004                            | 8,348,208                                            | 256,213                                | 11,982,425                       |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
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|                                                |        |            | <b>Program Revenues</b>              |                                                      |                                        |                                  |
|------------------------------------------------|--------|------------|--------------------------------------|------------------------------------------------------|----------------------------------------|----------------------------------|
| School                                         | Type   | County     | Charges<br>For Services<br>And Sales | Operating<br>Grants<br>Contributions<br>And Interest | Capital<br>Grants And<br>Contributions | * Total<br>Program<br>Revenues * |
| Sandy Valley Local School District             | School | Stark      | 1,241,008                            | 2,596,311                                            | 0                                      | 3,837,319                        |
| Tuslaw Local School District                   | School | Stark      | 1,834,725                            | 1,284,298                                            | 0                                      | 3,119,023                        |
| Akron City School District                     | School | Summit     | 10,980,056                           | 55,589,682                                           | 1,278,870                              | 67,848,608                       |
| Barberton City School District                 | School | Summit     | 3,453,684                            | 9,195,465                                            | 0                                      | 12,649,149                       |
| Copley-Fairlawn City School District           | School | Summit     | 1,379,590                            | 2,058,020                                            | 4,500                                  | 3,442,110                        |
| Coventry Local School District                 | School | Summit     | 4,961,056                            | 1,710,889                                            | 0                                      | 6,671,945                        |
| Cuyahoga Falls City School District            | School | Summit     | 5,123,674                            | 6,987,542                                            | 0                                      | 12,111,216                       |
| Green Local School District                    | School | Summit     | 2,302,575                            | 2,055,515                                            | 807,537                                | 5,165,627                        |
| Hudson City School District                    | School | Summit     | 3,233,042                            | 5,604,408                                            | 1,205,481                              | 10,042,931                       |
| Mogadore Local School District                 | School | Summit     | 1,969,671                            | 416,708                                              | 0                                      | 2,386,379                        |
| Nordonia Hills City School District            | School | Summit     | 2,927,664                            | 2,758,150                                            | 0                                      | 5,685,814                        |
| Norton City School District                    | School | Summit     | 4,425,307                            | 1,870,550                                            | 1,185,850                              | 7,481,707                        |
| Revere Local School District                   | School | Summit     | 1,683,928                            | 1,312,264                                            | 15,000                                 | 3,011,192                        |
| Springfield Local School District              | School | Summit     | 2,884,699                            | 2,120,055                                            | 4,533                                  | 5,009,287                        |
| Stow-Munroe Falls City School District         | School | Summit     | 3,892,223                            | 4,248,445                                            | 600,000                                | 8,740,668                        |
| Tallmadge City School District                 | School | Summit     | 1,636,888                            | 1,525,176                                            | 328,806                                | 3,490,870                        |
| Twinsburg City School District                 | School | Summit     | 1,904,410                            | 1,807,862                                            | 0                                      | 3,712,272                        |
| Woodridge Local School District                | School | Summit     | 2,113,230                            | 1,675,679                                            | 0                                      | 3,788,909                        |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 235,984                              | 1,032,508                                            | 0                                      | 1,268,492                        |
| Bristol Local School District                  | School | Trumbull   | 538,932                              | 1,177,435                                            | 0                                      | 1,716,367                        |
| Brookfield Local School District               | School | Trumbull   | 588,715                              | 1,658,395                                            | 0                                      | 2,247,110                        |
| Champion Local School District                 | School | Trumbull   | 1,054,622                            | 1,386,849                                            | 0                                      | 2,441,471                        |
| Girard City School District                    | School | Trumbull   | 1,128,701                            | 2,798,351                                            | 0                                      | 3,927,052                        |
| Howland Local School District                  | School | Trumbull   | 2,216,335                            | 2,764,091                                            | 0                                      | 4,980,426                        |
| Hubbard Exempted Village School District       | School | Trumbull   | 1,776,600                            | 2,105,029                                            | 39,203                                 | 3,920,832                        |
| Joseph Badger Local School District            | School | Trumbull   | 346,759                              | 742,983                                              | 0                                      | 1,089,742                        |
| Labrae Local School District                   | School | Trumbull   | 1,915,904                            | 2,445,316                                            | 0                                      | 4,361,220                        |
| Lakeview Local School District                 | School | Trumbull   | 1,227,766                            | 1,572,533                                            | 49,341                                 | 2,849,640                        |
| Liberty Local School District                  | School | Trumbull   | 1,073,809                            | 1,938,434                                            | 19,364                                 | 3,031,607                        |
| Lordstown Local School District                | School | Trumbull   | 690,747                              | 472,334                                              | 0                                      | 1,163,081                        |
| Maplewood Local School District                | School | Trumbull   | 538,815                              | 603,066                                              | 0                                      | 1,141,881                        |
| Mathews Local School District                  | School | Trumbull   | 776,854                              | 755,145                                              | 331,248                                | 1,863,247                        |
| McDonald Local School District                 | School | Trumbull   | 1,261,411                            | 845,170                                              | 0                                      | 2,106,581                        |
| Newton Falls Exempted Village School District  | School | Trumbull   | 580,606                              | 1,870,863                                            | 0                                      | 2,451,469                        |
| Niles City School District                     | School | Trumbull   | 1,458,878                            | 2,748,693                                            | 100,000                                | 4,307,571                        |
| Southington Local School District              | School | Trumbull   | 723,045                              | 750,003                                              | 0                                      | 1,473,048                        |
| Warren City School District                    | School | Trumbull   | 2,242,513                            | 16,596,225                                           | 0                                      | 18,838,738                       |
| Weathersfield Local School District            | School | Trumbull   | 2,106,107                            | 1,011,868                                            | 55,100                                 | 3,173,075                        |
| Claymont City School District                  | School | Tuscarawas | 1,595,534                            | 3,804,840                                            | 0                                      | 5,400,374                        |
| Dover City School District                     | School | Tuscarawas | 1,054,762                            | 1,916,308                                            | 635,138                                | 3,606,208                        |
| Garaway Local School District                  | School | Tuscarawas | 1,009,178                            | 1,809,546                                            | 1,854,000                              | 4,672,724                        |
| Indian Valley Local School District            | School | Tuscarawas | 2,524,463                            | 2,604,211                                            | 0                                      | 5,128,674                        |
| New Philadelphia City School District          | School | Tuscarawas | 2,840,907                            | 2,456,185                                            | 12,600                                 | 5,309,692                        |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 1,157,033                            | 2,194,101                                            | 0                                      | 3,351,134                        |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Program Revenues</b>                     |        |            |                                      |                                                      |                                        |                                  |
|---------------------------------------------|--------|------------|--------------------------------------|------------------------------------------------------|----------------------------------------|----------------------------------|
| School                                      | Type   | County     | Charges<br>For Services<br>And Sales | Operating<br>Grants<br>Contributions<br>And Interest | Capital<br>Grants And<br>Contributions | * Total<br>Program<br>Revenues * |
| Tuscarawas Valley Local School District     | School | Tuscarawas | 929,256                              | 1,615,321                                            | 23,000                                 | 2,567,577                        |
| Fairbanks Local School District             | School | Union      | 842,958                              | 826,119                                              | 0                                      | 1,669,077                        |
| Marysville Exempted Village School District | School | Union      | 2,439,519                            | 6,266,318                                            | 12,497,282                             | 21,203,119                       |
| North Union Local School District           | School | Union      | 1,607,394                            | 1,734,657                                            | 0                                      | 3,342,051                        |
| Lincolnview Local School District           | School | Van Wert   | 2,297,081                            | 1,037,274                                            | 54,784                                 | 3,389,139                        |
| Vinton Local School District                | School | Vinton     | 1,164,789                            | 5,447,549                                            | 0                                      | 6,612,338                        |
| Carlisle Local School District              | School | Warren     | 723,724                              | 1,486,065                                            | 0                                      | 2,209,789                        |
| Franklin City School District               | School | Warren     | 2,123,684                            | 3,146,223                                            | 0                                      | 5,269,907                        |
| Kings Local School District                 | School | Warren     | 1,010,750                            | 2,945,937                                            | 0                                      | 3,956,687                        |
| Little Miami Local School District          | School | Warren     | 2,238,624                            | 2,664,545                                            | 0                                      | 4,903,169                        |
| Mason City School District                  | School | Warren     | 11,027,378                           | 6,326,344                                            | 0                                      | 17,353,722                       |
| Springboro Community City School District   | School | Warren     | 3,917,474                            | 3,148,686                                            | 0                                      | 7,066,160                        |
| Belpre City School District                 | School | Washington | 784,991                              | 2,002,526                                            | 0                                      | 2,787,517                        |
| Frontier Local School District              | School | Washington | 291,048                              | 1,532,618                                            | 0                                      | 1,823,666                        |
| Warren Local School District                | School | Washington | 1,499,687                            | 2,785,826                                            | 0                                      | 4,285,513                        |
| Wolf Creek Local School District            | School | Washington | 579,549                              | 1,188,545                                            | 0                                      | 1,768,094                        |
| Chippewa Local School District              | School | Wayne      | 1,077,528                            | 1,300,759                                            | 0                                      | 2,378,287                        |
| Dalton Local School District                | School | Wayne      | 796,522                              | 1,200,418                                            | 0                                      | 1,996,940                        |
| Wooster City School District                | School | Wayne      | 1,185,533                            | 4,293,460                                            | 795,412                                | 6,274,405                        |
| Bowling Green City School District          | School | Wood       | 949,070                              | 2,638,519                                            | 0                                      | 3,587,589                        |
| Eastwood Local School District              | School | Wood       | 1,382,538                            | 834,540                                              | 0                                      | 2,217,078                        |
| North Baltimore Local School District       | School | Wood       | 322,845                              | 547,596                                              | 0                                      | 870,441                          |
| Otsego Local School District                | School | Wood       | 1,132,523                            | 2,510,891                                            | 15,990                                 | 3,659,404                        |
| Perrysburg Exempted Village School District | School | Wood       | 3,053,100                            | 3,761,301                                            | 62,583                                 | 6,876,984                        |
| Rossford Exempted Village School District   | School | Wood       | 986,719                              | 2,033,145                                            | 0                                      | 3,019,864                        |

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| General Revenues                                          |         |            |                |              |                                                    |                                                             |                                |                          |
|-----------------------------------------------------------|---------|------------|----------------|--------------|----------------------------------------------------|-------------------------------------------------------------|--------------------------------|--------------------------|
| School                                                    | Type    | County     | Property Taxes | Income Taxes | Grants Provided For Permanent Improvement Projects | Grants And Entitlements Not Restricted To Specific Programs | Gain On Sale Of Capital Assets | Payment In Lieu Of Taxes |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 5,494,275      | 0            | 0                                                  | 26,759,316                                                  | 0                              | 0                        |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 2,987,192      | 0            | 0                                                  | 2,582,606                                                   | 0                              | 0                        |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 3,209,321      | 0            | 0                                                  | 5,329,630                                                   | 6,800                          | 0                        |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 3,399,735      | 0            | 0                                                  | 3,695,093                                                   | 0                              | 0                        |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 1,744,932      | 0            | 0                                                  | 4,067,492                                                   | 0                              | 0                        |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 2,430,975      | 0            | 0                                                  | 2,610,795                                                   | 0                              | 0                        |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 14,391,231     | 0            | 0                                                  | 25,095,553                                                  | 0                              | 0                        |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 4,943,263      | 0            | 0                                                  | 6,243,523                                                   | 0                              | 0                        |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 3,340,018      | 0            | 0                                                  | 3,018,381                                                   | 0                              | 0                        |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 1,943,680      | 0            | 0                                                  | 3,493,886                                                   | 0                              | 0                        |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 1,358,442      | 0            | 0                                                  | 2,066,554                                                   | 0                              | 0                        |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 10,866,684     | 0            | 0                                                  | 3,446,225                                                   | 0                              | 0                        |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 9,852,421      | 0            | 0                                                  | 3,920,337                                                   | 0                              | 0                        |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 11,699,365     | 0            | 0                                                  | 3,872,628                                                   | 0                              | 8,009                    |
| Ehove Career Center                                       | CC/JVSD | Erie       | 6,548,274      | 0            | 0                                                  | 5,808,702                                                   | 0                              | 0                        |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 13,286,808     | 0            | 0                                                  | 5,753,183                                                   | 0                              | 0                        |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 2,482,052      | 0            | 0                                                  | 4,968,877                                                   | 0                              | 0                        |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 9,458,316      | 0            | 0                                                  | 5,669,055                                                   | 0                              | 0                        |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 37,140,829     | 0            | 0                                                  | 21,554,285                                                  | 0                              | 1,005,510                |
| Four County Career Center                                 | CC/JVSD | Henry      | 6,085,354      | 0            | 0                                                  | 6,663,227                                                   | 6,400                          | 0                        |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 2,457,275      | 0            | 0                                                  | 2,342,429                                                   | 0                              | 0                        |
| Knox County Career Center                                 | CC/JVSD | Knox       | 3,304,605      | 0            | 0                                                  | 5,456,762                                                   | 0                              | 86,088                   |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 6,075,808      | 0            | 0                                                  | 2,746,441                                                   | 0                              | 0                        |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 2,519,190      | 0            | 0                                                  | 4,180,247                                                   | 0                              | 0                        |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 8,695,033      | 0            | 0                                                  | 5,105,896                                                   | 0                              | 0                        |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 5,279,075      | 0            | 0                                                  | 6,279,988                                                   | 0                              | 0                        |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 10,841,234     | 0            | 0                                                  | 8,400,951                                                   | 0                              | 0                        |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 9,542,764      | 0            | 0                                                  | 3,126,058                                                   | 0                              | 0                        |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 6,218,643      | 0            | 0                                                  | 4,364,357                                                   | 0                              | 0                        |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 3,785,244      | 0            | 0                                                  | 4,875,082                                                   | 0                              | 7,000                    |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 7,695,110      | 0            | 365,053                                            | 7,836,052                                                   | 0                              | 14,504                   |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 7,624,807      | 0            | 0                                                  | 7,366,422                                                   | 0                              | 0                        |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 14,837,926     | 0            | 0                                                  | 15,192,245                                                  | 0                              | 0                        |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 10,229,679     | 0            | 0                                                  | 6,009,823                                                   | 0                              | 40,829                   |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 1,390,754      | 0            | 0                                                  | 3,849,541                                                   | 0                              | 433                      |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 7,066,320      | 0            | 0                                                  | 4,790,675                                                   | 0                              | 0                        |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 4,127,301      | 0            | 0                                                  | 8,666,942                                                   | 0                              | 0                        |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 5,117,913      | 0            | 9,168,128                                          | 0                                                           | 0                              | 608                      |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 3,824,312      | 0            | 0                                                  | 6,599,563                                                   | 0                              | 0                        |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 2,489,859      | 0            | 0                                                  | 3,719,443                                                   | 0                              | 0                        |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 2,141,229      | 0            | 0                                                  | 3,529,381                                                   | 0                              | 0                        |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 3,322,872      | 0            | 0                                                  | 2,873,065                                                   | 0                              | 0                        |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 5,080,939      | 0            | 0                                                  | 4,208,441                                                   | 0                              | 0                        |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 5,056,380      | 0            | 0                                                  | 6,287,737                                                   | 0                              | 0                        |

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| General Revenues                               |         |            |                |              |                                                    |                                                             |                                |                          |
|------------------------------------------------|---------|------------|----------------|--------------|----------------------------------------------------|-------------------------------------------------------------|--------------------------------|--------------------------|
| School                                         | Type    | County     | Property Taxes | Income Taxes | Grants Provided For Permanent Improvement Projects | Grants And Entitlements Not Restricted To Specific Programs | Gain On Sale Of Capital Assets | Payment In Lieu Of Taxes |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 4,208,488      | 0            | 0                                                  | 4,186,407                                                   | 0                              | 253,901                  |
| Warren County Career Center                    | CC/JVSD | Warren     | 6,770,079      | 0            | 0                                                  | 6,199,575                                                   | 0                              | 23,110                   |
| Washington County Career Center                | CC/JVSD | Washington | 2,002,366      | 0            | 0                                                  | 3,528,290                                                   | 866                            | 0                        |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 6,084,770      | 0            | 0                                                  | 4,714,048                                                   | 0                              | 47,230                   |
| Penta Career Center                            | CC/JVSD | Wood       | 15,217,822     | 0            | 0                                                  | 10,564,149                                                  | 0                              | 239,120                  |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 0              | 0            | 0                                                  | 87,089                                                      | 0                              | 0                        |
| Brown County Educational Service Center        | ESC     | Brown      | 0              | 0            | 0                                                  | 282,812                                                     | 0                              | 0                        |
| Clark County Educational Service Center        | ESC     | Clark      | 0              | 0            | 0                                                  | 692,227                                                     | 0                              | 0                        |
| Clermont County Educational Service Center     | ESC     | Clermont   | 0              | 0            | 0                                                  | 43,550                                                      | 0                              | 0                        |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 0              | 0            | 0                                                  | 738,484                                                     | 0                              | 0                        |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 0              | 0            | 0                                                  | 364,391                                                     | 0                              | 0                        |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 0              | 0            | 0                                                  | 4,014,155                                                   | 1,064,403                      | 0                        |
| North Point Educational Service Center         | ESC     | Erie       | 0              | 0            | 0                                                  | 1,098,850                                                   | 0                              | 0                        |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 0              | 0            | 0                                                  | 727,224                                                     | 0                              | 0                        |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 0              | 0            | 0                                                  | 4,157,238                                                   | 0                              | 0                        |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 0              | 0            | 0                                                  | 752,882                                                     | 0                              | 0                        |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 0              | 0            | 0                                                  | 543,375                                                     | 0                              | 0                        |
| Geauga County Educational Service Center       | ESC     | Geauga     | 0              | 0            | 0                                                  | 411,604                                                     | 0                              | 0                        |
| Greene County Educational Service Center       | ESC     | Greene     | 0              | 0            | 0                                                  | 1,218,170                                                   | 0                              | 0                        |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 0              | 0            | 0                                                  | 642,544                                                     | 227,682                        | 0                        |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 0              | 0            | 0                                                  | 3,067,510                                                   | 0                              | 0                        |
| Hancock County Educational Service Center      | ESC     | Hancock    | 0              | 0            | 0                                                  | 0                                                           | 0                              | 0                        |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 0              | 0            | 0                                                  | 385,193                                                     | 0                              | 0                        |
| Knox County Educational Service Center         | ESC     | Knox       | 0              | 0            | 0                                                  | 436,487                                                     | 0                              | 0                        |
| Lake County Educational Service Center         | ESC     | Lake       | 5,465,697      | 0            | 0                                                  | 1,177,987                                                   | 0                              | 0                        |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 0              | 0            | 0                                                  | 47,961                                                      | 0                              | 0                        |
| Lorain County Educational Service Center       | ESC     | Lorain     | 0              | 0            | 0                                                  | 1,577,498                                                   | 0                              | 0                        |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 0              | 0            | 0                                                  | 1,305,656                                                   | 0                              | 0                        |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 0              | 0            | 0                                                  | 1,149,242                                                   | 0                              | 0                        |
| Medina County Educational Service Center       | ESC     | Medina     | 0              | 0            | 0                                                  | 1,098,965                                                   | 0                              | 0                        |
| Miami County Educational Service Center        | ESC     | Miami      | 0              | 0            | 0                                                  | 480,699                                                     | 0                              | 0                        |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 0              | 0            | 0                                                  | 1,841,081                                                   | 0                              | 0                        |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 0              | 0            | 0                                                  | 730,905                                                     | 0                              | 0                        |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 0              | 0            | 0                                                  | 400,676                                                     | 0                              | 0                        |
| Portage County Educational Service Center      | ESC     | Portage    | 0              | 0            | 0                                                  | 815,848                                                     | 0                              | 0                        |
| Putnam County Educational Service Center       | ESC     | Putnam     | 0              | 0            | 0                                                  | 363,372                                                     | 0                              | 0                        |
| Ross-Pike Educational Service District         | ESC     | Ross       | 0              | 0            | 0                                                  | 404,180                                                     | 0                              | 0                        |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 0              | 0            | 0                                                  | 819,326                                                     | 0                              | 0                        |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 0              | 0            | 0                                                  | 1,165,905                                                   | 0                              | 0                        |
| Stark County Educational Service Center        | ESC     | Stark      | 0              | 0            | 0                                                  | 2,083,760                                                   | 0                              | 0                        |
| Summit County Educational Service Center       | ESC     | Summit     | 0              | 0            | 0                                                  | 1,588,760                                                   | 0                              | 0                        |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 0              | 0            | 0                                                  | 880,673                                                     | 0                              | 0                        |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 0              | 0            | 0                                                  | 1,211,895                                                   | 0                              | 0                        |
| Wood County Educational Service Center         | ESC     | Wood       | 0              | 0            | 0                                                  | 110,806                                                     | 0                              | 0                        |



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| General Revenues                                         |        |           |                |              |                                                    |                                                             |                                |                          |
|----------------------------------------------------------|--------|-----------|----------------|--------------|----------------------------------------------------|-------------------------------------------------------------|--------------------------------|--------------------------|
| School                                                   | Type   | County    | Property Taxes | Income Taxes | Grants Provided For Permanent Improvement Projects | Grants And Entitlements Not Restricted To Specific Programs | Gain On Sale Of Capital Assets | Payment In Lieu Of Taxes |
| Adams County/Ohio Valley School District                 | School | Adams     | 9,753,805      | 0            | 0                                                  | 25,070,319                                                  | 0                              | 0                        |
| Manchester Local School District                         | School | Adams     | 7,323,115      | 0            | 0                                                  | 0                                                           | 0                              | 0                        |
| Delphos City School District                             | School | Allen     | 4,345,230      | 0            | 0                                                  | 3,962,094                                                   | 0                              | 23,562                   |
| Ashland City School District                             | School | Ashland   | 16,673,909     | 0            | 85,385                                             | 15,295,561                                                  | 0                              | 189,929                  |
| Hillsdale Local School District                          | School | Ashland   | 4,495,975      | 350,345      | 0                                                  | 4,165,401                                                   | 0                              | 0                        |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 4,875,628      | 1,647,839    | 0                                                  | 4,957,739                                                   | 0                              | 0                        |
| Mapleton Local School District                           | School | Ashland   | 3,067,632      | 0            | 0                                                  | 4,558,092                                                   | 0                              | 0                        |
| Ashtabula Area City School District                      | School | Ashtabula | 12,273,653     | 0            | 0                                                  | 26,476,963                                                  | 104,226                        | 0                        |
| Buckeye Local School District                            | School | Ashtabula | 6,157,698      | 0            | 0                                                  | 9,464,214                                                   | 0                              | 0                        |
| Conneaut Area City School District                       | School | Ashtabula | 4,686,369      | 0            | 0                                                  | 12,248,159                                                  | 0                              | 0                        |
| Geneva Area City School District                         | School | Ashtabula | 8,391,725      | 0            | 0                                                  | 12,495,980                                                  | 10,500                         | 45,331                   |
| Grand Valley Local School District                       | School | Ashtabula | 4,105,178      | 0            | 0                                                  | 6,652,209                                                   | 0                              | 0                        |
| Jefferson Area Local School District                     | School | Ashtabula | 6,347,640      | 0            | 0                                                  | 9,132,624                                                   | 7,000                          | 0                        |
| Athens City School District                              | School | Athens    | 16,409,129     | 3,713,645    | 0                                                  | 8,393,080                                                   | 0                              | 298,028                  |
| Federal-Hocking Local School District                    | School | Athens    | 3,244,133      | 0            | 0                                                  | 7,542,787                                                   | 1,930                          | 0                        |
| Nelsonville-York City School District                    | School | Athens    | 2,302,871      | 0            | 0                                                  | 8,460,911                                                   | 0                              | 0                        |
| Trimble Local School District                            | School | Athens    | 786,102        | 0            | 0                                                  | 7,199,709                                                   | 152                            | 0                        |
| Minster Local School District                            | School | Auglaize  | 4,237,972      | 1,469,188    | 0                                                  | 3,944,340                                                   | 0                              | 45,445                   |
| New Bremen Local School District                         | School | Auglaize  | 2,800,552      | 1,384,233    | 0                                                  | 3,947,759                                                   | 0                              | 30,952                   |
| Barnesville Exempted Village School District             | School | Belmont   | 4,253,951      | 0            | 0                                                  | 5,921,549                                                   | 0                              | 0                        |
| Bellaire Local School District                           | School | Belmont   | 2,793,178      | 0            | 0                                                  | 9,635,354                                                   | 0                              | 0                        |
| Bridgeport Exempted Village School District              | School | Belmont   | 2,056,277      | 0            | 0                                                  | 4,351,731                                                   | 0                              | 0                        |
| Martins Ferry City School District                       | School | Belmont   | 3,031,921      | 0            | 0                                                  | 8,797,502                                                   | 0                              | 0                        |
| Shadyside Local School District                          | School | Belmont   | 2,077,717      | 0            | 0                                                  | 2,673,354                                                   | 0                              | 0                        |
| St. Clairsville-Richland City School District            | School | Belmont   | 7,888,278      | 0            | 0                                                  | 4,421,843                                                   | 0                              | 0                        |
| Union Local School District                              | School | Belmont   | 3,483,038      | 0            | 0                                                  | 7,699,706                                                   | 0                              | 0                        |
| Eastern Local School District                            | School | Brown     | 4,341,315      | 0            | 0                                                  | 7,581,768                                                   | 0                              | 49,894                   |
| Fayetteville-Perry Local School District                 | School | Brown     | 2,497,058      | 0            | 0                                                  | 4,499,840                                                   | 0                              | 0                        |
| Western Brown Local School District                      | School | Brown     | 5,548,775      | 0            | 0                                                  | 19,724,363                                                  | 0                              | 98,405                   |
| Edgewood City School District                            | School | Butler    | 17,682,721     | 0            | 0                                                  | 17,851,600                                                  | 0                              | 0                        |
| Fairfield City School District                           | School | Butler    | 47,330,333     | 0            | 0                                                  | 29,016,868                                                  | 0                              | 1,543,517                |
| Lakota Local School District                             | School | Butler    | 95,127,510     | 0            | 0                                                  | 59,236,249                                                  | 0                              | 12,407,808               |
| Madison Local School District                            | School | Butler    | 5,174,238      | 994,462      | 0                                                  | 6,663,057                                                   | 0                              | 0                        |
| Middletown City School District                          | School | Butler    | 34,238,674     | 0            | 0                                                  | 40,073,523                                                  | 0                              | 226,369                  |
| Monroe Local School District                             | School | Butler    | 9,758,763      | 0            | 0                                                  | 6,889,357                                                   | 0                              | 6,535,975                |
| New Miami Local School District                          | School | Butler    | 1,340,008      | 496,404      | 0                                                  | 5,024,145                                                   | 0                              | 0                        |
| Ross Local School District                               | School | Butler    | 9,617,078      | 2,502,900    | 0                                                  | 18,161,853                                                  | 0                              | 302,250                  |
| Talawanda School District                                | School | Butler    | 23,066,826     | 6,101,010    | 11,482,523                                         | 11,124,727                                                  | 37,953                         | 0                        |
| Brown Local School District                              | School | Carroll   | 4,096,673      | 0            | 0                                                  | 10,463,371                                                  | 0                              | 0                        |
| Carrollton Exempted Village School District              | School | Carroll   | 6,775,894      | 0            | 0                                                  | 12,236,629                                                  | 0                              | 0                        |
| Mechanicsburg Exempted Village School District           | School | Champaign | 2,769,347      | 1,455,173    | 0                                                  | 4,430,998                                                   | 0                              | 0                        |
| Triad Local School District                              | School | Champaign | 1,906,069      | 1,841,963    | 0                                                  | 5,087,114                                                   | 0                              | 0                        |
| Clark Shawnee Local School District                      | School | Clark     | 8,366,918      | 0            | 0                                                  | 7,310,698                                                   | 0                              | 0                        |
| Greenon Local School District                            | School | Clark     | 7,152,461      | 0            | 0                                                  | 6,966,060                                                   | 0                              | 0                        |

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| General Revenues                                          |        |            |                |              |                                                    |                                                             |                                |                          |
|-----------------------------------------------------------|--------|------------|----------------|--------------|----------------------------------------------------|-------------------------------------------------------------|--------------------------------|--------------------------|
| School                                                    | Type   | County     | Property Taxes | Income Taxes | Grants Provided For Permanent Improvement Projects | Grants And Entitlements Not Restricted To Specific Programs | Gain On Sale Of Capital Assets | Payment In Lieu Of Taxes |
| Northeastern Local School District                        | School | Clark      | 11,144,749     | 0            | 0                                                  | 15,077,118                                                  | 0                              | 0                        |
| Northwestern Local School District                        | School | Clark      | 6,956,428      | 2,121,184    | 0                                                  | 8,900,204                                                   | 0                              | 0                        |
| Southeastern Local School District                        | School | Clark      | 2,943,697      | 1,003,717    | 0                                                  | 3,551,345                                                   | 0                              | 0                        |
| Springfield City School District                          | School | Clark      | 23,858,368     | 0            | 0                                                  | 61,870,010                                                  | 0                              | 0                        |
| Tecumseh Local School District                            | School | Clark      | 9,271,259      | 0            | 0                                                  | 18,504,036                                                  | 0                              | 0                        |
| Batavia Local School District                             | School | Clermont   | 8,215,954      | 0            | 12,146,668                                         | 9,951,295                                                   | 0                              | 1,163,712                |
| Bethel-Tate Local School District                         | School | Clermont   | 3,784,858      | 0            | 0                                                  | 9,104,899                                                   | 0                              | 0                        |
| Clermont Northeastern Local School District               | School | Clermont   | 7,086,923      | 2,869,824    | 0                                                  | 6,595,114                                                   | 0                              | 0                        |
| Felicity-Franklin Local School District                   | School | Clermont   | 1,874,546      | 0            | 0                                                  | 7,554,491                                                   | 0                              | 0                        |
| Goshen Local School District                              | School | Clermont   | 6,047,076      | 3,279,141    | 0                                                  | 12,587,804                                                  | 0                              | 87,242                   |
| Milford Exempted Village School District                  | School | Clermont   | 41,148,311     | 0            | 0                                                  | 21,521,616                                                  | 0                              | 2,359,816                |
| New Richmond Exempted Village School District             | School | Clermont   | 12,195,379     | 0            | 0                                                  | 11,920,266                                                  | 0                              | 0                        |
| West Clermont Local School District                       | School | Clermont   | 45,514,368     | 0            | 0                                                  | 31,817,746                                                  | 0                              | 0                        |
| Williamsburg Local School District                        | School | Clermont   | 3,928,593      | 0            | 0                                                  | 4,211,416                                                   | 0                              | 0                        |
| Blanchester Local School District                         | School | Clinton    | 3,050,232      | 0            | 0                                                  | 10,427,042                                                  | 0                              | 0                        |
| Clinton Massie Local School District                      | School | Clinton    | 5,143,787      | 0            | 0                                                  | 9,005,252                                                   | 0                              | 9,772                    |
| East Clinton Local School District                        | School | Clinton    | 3,177,040      | 0            | 0                                                  | 8,270,716                                                   | 0                              | 0                        |
| Wilmington City School District                           | School | Clinton    | 9,466,392      | 3,931,581    | 0                                                  | 10,052,511                                                  | 0                              | 4,976                    |
| Beaver Local School District                              | School | Columbiana | 6,813,765      | 0            | 0                                                  | 23,212,133                                                  | 0                              | 0                        |
| Columbiana Exempted Village School District               | School | Columbiana | 3,943,643      | 1,736,141    | 0                                                  | 2,778,064                                                   | 0                              | 0                        |
| Crestview Local School District                           | School | Columbiana | 2,443,908      | 1,240,849    | 0                                                  | 5,374,708                                                   | 0                              | 0                        |
| East Liverpool City School District                       | School | Columbiana | 4,146,983      | 0            | 0                                                  | 19,859,219                                                  | 0                              | 0                        |
| East Palestine City School District                       | School | Columbiana | 2,738,273      | 0            | 0                                                  | 7,929,019                                                   | 0                              | 0                        |
| Lisbon Exempted Village School District                   | School | Columbiana | 2,180,702      | 0            | 0                                                  | 5,289,951                                                   | 0                              | 0                        |
| Salem City School District                                | School | Columbiana | 8,721,921      | 3,896        | 0                                                  | 8,775,485                                                   | 0                              | 0                        |
| Southern Local School District                            | School | Columbiana | 2,056,873      | 0            | 0                                                  | 6,142,855                                                   | 0                              | 0                        |
| United Local School District                              | School | Columbiana | 3,568,217      | 0            | 0                                                  | 6,824,706                                                   | 0                              | 0                        |
| Wellsville Local School District                          | School | Columbiana | 1,095,766      | 0            | 0                                                  | 6,031,352                                                   | 0                              | 2,286                    |
| Coshocton City School District                            | School | Coshocton  | 5,284,760      | 0            | 0                                                  | 9,075,363                                                   | 0                              | 0                        |
| Ridgewood Local School District                           | School | Coshocton  | 2,810,802      | 0            | 0                                                  | 7,316,353                                                   | 0                              | 0                        |
| River View Local School District                          | School | Coshocton  | 9,157,392      | 0            | 0                                                  | 9,865,543                                                   | 0                              | 0                        |
| Buckeye Central Local School District                     | School | Crawford   | 2,444,217      | 1,667,729    | 0                                                  | 4,264,180                                                   | 0                              | 0                        |
| Bucyrus City School District                              | School | Crawford   | 4,791,748      | 0            | 0                                                  | 8,980,482                                                   | 0                              | 44,359                   |
| Colonel Crawford Local School District                    | School | Crawford   | 3,060,604      | 1,562,084    | 6,449,280                                          | 3,700,059                                                   | 0                              | 0                        |
| Galion City School District                               | School | Crawford   | 5,421,212      | 0            | 0                                                  | 10,148,536                                                  | 0                              | 36,757                   |
| Wynford Local School District                             | School | Crawford   | 3,799,157      | 0            | 0                                                  | 5,485,358                                                   | 0                              | 0                        |
| Bay Village City School District                          | School | Cuyahoga   | 25,871,167     | 0            | 0                                                  | 8,174,754                                                   | 0                              | 0                        |
| Beachwood City School District                            | School | Cuyahoga   | 33,708,619     | 0            | 0                                                  | 5,687,462                                                   | 0                              | 0                        |
| Bedford City School District                              | School | Cuyahoga   | 26,409,950     | 0            | 0                                                  | 13,684,383                                                  | 0                              | 0                        |
| Berea City School District                                | School | Cuyahoga   | 56,563,996     | 0            | 0                                                  | 22,999,655                                                  | 0                              | 0                        |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 39,377,515     | 0            | 0                                                  | 11,076,761                                                  | 19,247                         | 176,701                  |
| Brooklyn City School District                             | School | Cuyahoga   | 12,343,258     | 0            | 0                                                  | 3,843,558                                                   | 0                              | 0                        |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 25,836,482     | 0            | 0                                                  | 5,071,524                                                   | 0                              | 0                        |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 83,186,538     | 0            | 0                                                  | 31,506,047                                                  | 0                              | 0                        |

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|----------------------------------------------|--------|-----------|----------------|--------------|----------------------------------------------------|-------------------------------------------------------------|--------------------------------|--------------------------|
| School                                       | Type   | County    | Property Taxes | Income Taxes | Grants Provided For Permanent Improvement Projects | Grants And Entitlements Not Restricted To Specific Programs | Gain On Sale Of Capital Assets | Payment In Lieu Of Taxes |
| Cleveland Municipal School District          | School | Cuyahoga  | 268,862,534    | 0            | 0                                                  | 413,100,316                                                 | 0                              | 0                        |
| Cuyahoga Heights Local School District       | School | Cuyahoga  | 8,724,569      | 0            | 0                                                  | 4,410,914                                                   | 1,274                          | 802,386                  |
| East Cleveland City School District          | School | Cuyahoga  | 8,228,873      | 0            | 0                                                  | 31,106,831                                                  | 0                              | 0                        |
| Euclid City School District                  | School | Cuyahoga  | 43,228,127     | 6,081,191    | 0                                                  | 28,203,345                                                  | 10,287                         | 31,043                   |
| Fairview Park City School District           | School | Cuyahoga  | 18,801,543     | 0            | 0                                                  | 4,580,830                                                   | 0                              | 0                        |
| Garfield Heights City School District        | School | Cuyahoga  | 21,349,335     | 0            | 0                                                  | 19,100,449                                                  | 0                              | 0                        |
| Independence Local School District           | School | Cuyahoga  | 17,026,684     | 0            | 0                                                  | 2,633,593                                                   | 2,478                          | 113,410                  |
| Lakewood City School District                | School | Cuyahoga  | 52,149,058     | 0            | 50,498,862                                         | 22,403,125                                                  | 0                              | 144,701                  |
| Maple Heights City School District           | School | Cuyahoga  | 18,299,973     | 0            | 0                                                  | 20,224,690                                                  | 0                              | 0                        |
| Mayfield City School District                | School | Cuyahoga  | 56,046,443     | 0            | 0                                                  | 11,676,251                                                  | 0                              | 1,895,241                |
| North Olmsted City School District           | School | Cuyahoga  | 42,106,190     | 0            | 0                                                  | 13,417,197                                                  | 0                              | 0                        |
| North Royalton City School District          | School | Cuyahoga  | 39,653,972     | 0            | 0                                                  | 10,646,928                                                  | 8,322                          | 0                        |
| Olmsted Falls City School District           | School | Cuyahoga  | 27,964,052     | 0            | 0                                                  | 15,275,805                                                  | 0                              | 0                        |
| Orange City School District                  | School | Cuyahoga  | 42,706,496     | 0            | 0                                                  | 7,941,897                                                   | 0                              | 0                        |
| Parma City School District                   | School | Cuyahoga  | 98,519,626     | 0            | 0                                                  | 36,957,927                                                  | 0                              | 158,321                  |
| Richmond Heights Local School District       | School | Cuyahoga  | 10,052,572     | 0            | 0                                                  | 3,430,430                                                   | 2,700                          | 0                        |
| Rocky River City School District             | School | Cuyahoga  | 35,182,402     | 0            | 0                                                  | 6,770,388                                                   | 0                              | 0                        |
| Shaker Heights City School District          | School | Cuyahoga  | 63,577,443     | 0            | 0                                                  | 26,539,426                                                  | 0                              | 0                        |
| Solon City School District                   | School | Cuyahoga  | 57,115,672     | 0            | 0                                                  | 16,528,652                                                  | 1,083                          | 844,250                  |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 44,780,229     | 0            | 0                                                  | 12,788,165                                                  | 14,250                         | 169,727                  |
| Strongsville City School District            | School | Cuyahoga  | 56,706,888     | 0            | 0                                                  | 20,091,670                                                  | 0                              | 2,019,295                |
| Warrensville Heights City School District    | School | Cuyahoga  | 21,020,421     | 0            | 0                                                  | 13,659,698                                                  | 0                              | 2,323,830                |
| Westlake City School District                | School | Cuyahoga  | 50,811,808     | 0            | 0                                                  | 9,492,994                                                   | 0                              | 0                        |
| Greenville City School District              | School | Darke     | 12,343,284     | 2,015,676    | 0                                                  | 32,341,214                                                  | 0                              | 40,703                   |
| Ayersville Local School District             | School | Defiance  | 2,667,806      | 882,377      | 0                                                  | 3,195,720                                                   | 0                              | 0                        |
| Big Walnut Local School District             | School | Delaware  | 20,326,466     | 5,425,696    | 0                                                  | 7,639,186                                                   | 0                              | 0                        |
| Buckeye Valley Local School District         | School | Delaware  | 12,277,540     | 5,627,131    | 0                                                  | 6,227,716                                                   | 0                              | 0                        |
| Delaware City School District                | School | Delaware  | 35,138,274     | 0            | 0                                                  | 18,949,100                                                  | 0                              | 27,857                   |
| Olentangy Local School District              | School | Delaware  | 164,282,202    | 0            | 0                                                  | 26,575,797                                                  | 0                              | 18,300,610               |
| Edison Local School District                 | School | Erie      | 6,911,399      | 0            | 0                                                  | 7,023,586                                                   | 0                              | 0                        |
| Huron City School District                   | School | Erie      | 9,322,239      | 0            | 0                                                  | 4,605,470                                                   | 0                              | 129,730                  |
| Kelleys Island Local School District         | School | Erie      | 388,517        | 0            | 0                                                  | 76,670                                                      | 0                              | 0                        |
| Margaretta Local School District             | School | Erie      | 5,423,081      | 0            | 0                                                  | 5,970,155                                                   | 0                              | 0                        |
| Perkins Local School District                | School | Erie      | 11,215,312     | 0            | 0                                                  | 6,945,537                                                   | 0                              | 356,446                  |
| Sandusky City School District                | School | Erie      | 19,473,944     | 0            | 0                                                  | 19,420,547                                                  | 0                              | 100,209                  |
| Vermilion Local School District              | School | Erie      | 14,350,448     | 0            | 0                                                  | 6,831,415                                                   | 159,921                        | 0                        |
| Amanda-Clearcreek Local School District      | School | Fairfield | 3,579,953      | 2,287,676    | 0                                                  | 9,695,060                                                   | 0                              | 0                        |
| Bloom-Carroll Local School District          | School | Fairfield | 8,146,826      | 4,106,775    | 0                                                  | 4,256,659                                                   | 0                              | 0                        |
| Fairfield Union Local School District        | School | Fairfield | 5,118,794      | 4,502,872    | 0                                                  | 9,229,725                                                   | 0                              | 0                        |
| Lancaster City School District               | School | Fairfield | 25,358,372     | 10,977,817   | 0                                                  | 23,270,370                                                  | 24,884                         | 119,261                  |
| Liberty Union-Thurston Local School District | School | Fairfield | 4,553,583      | 2,890,827    | 0                                                  | 5,979,858                                                   | 0                              | 0                        |
| Pickerington Local School District           | School | Fairfield | 48,266,622     | 15,270,666   | 0                                                  | 46,905,607                                                  | 0                              | 125,277                  |
| Miami Trace Local School District            | School | Fayette   | 13,557,910     | 0            | 0                                                  | 10,278,086                                                  | 0                              | 465,138                  |
| Washington Court House City School District  | School | Fayette   | 5,459,867      | 0            | 0                                                  | 11,471,948                                                  | 0                              | 15,489                   |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
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| General Revenues                                |        |          |                |              |                                                    |                                                             |                                |                          |
|-------------------------------------------------|--------|----------|----------------|--------------|----------------------------------------------------|-------------------------------------------------------------|--------------------------------|--------------------------|
| School                                          | Type   | County   | Property Taxes | Income Taxes | Grants Provided For Permanent Improvement Projects | Grants And Entitlements Not Restricted To Specific Programs | Gain On Sale Of Capital Assets | Payment In Lieu Of Taxes |
| Canal Winchester Local School District          | School | Franklin | 19,556,707     | 3,668,255    | 0                                                  | 14,538,736                                                  | 0                              | 258,647                  |
| Columbus City School District                   | School | Franklin | 412,467,659    | 0            | 0                                                  | 304,523,447                                                 | 0                              | 51,859,231               |
| Dublin City School District                     | School | Franklin | 173,545,593    | 0            | 0                                                  | 34,767,905                                                  | 0                              | 0                        |
| Gahanna-Jefferson City School District          | School | Franklin | 55,951,123     | 0            | 0                                                  | 20,623,626                                                  | 0                              | 5,306,422                |
| Grandview Heights City School District          | School | Franklin | 12,573,443     | 0            | 0                                                  | 3,676,448                                                   | 0                              | 380,981                  |
| Groveport Madison Local School District         | School | Franklin | 28,130,780     | 0            | 0                                                  | 0                                                           | 0                              | 1,696,924                |
| Hamilton Local School District                  | School | Franklin | 7,195,343      | 0            | 0                                                  | 19,542,481                                                  | 0                              | 175,832                  |
| Hilliard City School District                   | School | Franklin | 129,066,005    | 0            | 0                                                  | 59,418,666                                                  | 0                              | 0                        |
| New Albany-Plain Local School District          | School | Franklin | 47,739,824     | 0            | 0                                                  | 8,865,740                                                   | 0                              | 7,174,245                |
| Southwestern City School District               | School | Franklin | 119,315,016    | 0            | 0                                                  | 107,655,463                                                 | 0                              | 2,571,069                |
| Upper Arlington City School District            | School | Franklin | 73,314,180     | 0            | 0                                                  | 13,746,706                                                  | 0                              | 1,457,190                |
| Westerville City School District                | School | Franklin | 129,371,570    | 0            | 0                                                  | 48,084,282                                                  | 0                              | 0                        |
| Whitehall City School District                  | School | Franklin | 10,499,232     | 0            | 0                                                  | 21,621,963                                                  | 0                              | 2,205,644                |
| Worthington City School District                | School | Franklin | 98,317,468     | 0            | 0                                                  | 37,323,583                                                  | 0                              | 0                        |
| Archbold Area Local School District             | School | Fulton   | 6,311,099      | 0            | 0                                                  | 6,013,656                                                   | 1,174                          | 0                        |
| Wauseon Exempted Village School District        | School | Fulton   | 7,155,028      | 0            | 0                                                  | 9,108,625                                                   | 0                              | 0                        |
| Gallia Local School District                    | School | Gallia   | 12,866,362     | 0            | 0                                                  | 11,131,046                                                  | 0                              | 0                        |
| Gallipolis City School District                 | School | Gallia   | 6,888,470      | 0            | 112,125                                            | 11,585,218                                                  | 0                              | 0                        |
| Berkshire Local School District                 | School | Geauga   | 4,534,888      | 2,009,045    | 0                                                  | 4,023,930                                                   | 0                              | 0                        |
| Cardinal Local School District                  | School | Geauga   | 7,175,180      | 0            | 0                                                  | 5,297,408                                                   | 0                              | 0                        |
| Kenston Local School District                   | School | Geauga   | 27,723,295     | 0            | 0                                                  | 9,507,776                                                   | 0                              | 0                        |
| Ledgemont Local School District                 | School | Geauga   | 1,970,220      | 1,154,969    | 0                                                  | 2,420,209                                                   | 0                              | 0                        |
| West Geauga Local School District               | School | Geauga   | 19,432,477     | 0            | 0                                                  | 6,845,196                                                   | 0                              | 0                        |
| Beavercreek City School District                | School | Greene   | 65,828,938     | 0            | 0                                                  | 18,579,778                                                  | 0                              | 0                        |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 18,741,604     | 0            | 0                                                  | 8,617,826                                                   | 0                              | 0                        |
| Cedar Cliff Local School District               | School | Greene   | 2,692,703      | 1,104,682    | 0                                                  | 2,938,271                                                   | 0                              | 0                        |
| Fairborn City School District                   | School | Greene   | 19,235,717     | 2,336,769    | 0                                                  | 19,033,850                                                  | 0                              | 211,926                  |
| Greeneview Local School District                | School | Greene   | 4,324,746      | 1,900,740    | 0                                                  | 6,237,210                                                   | 0                              | 0                        |
| Xenia Community School District                 | School | Greene   | 21,166,999     | 3,514,282    | 916,410                                            | 20,720,008                                                  | 0                              | 24,331                   |
| Yellow Springs Exempted Village School District | School | Greene   | 4,490,166      | 1,261,352    | 0                                                  | 1,829,863                                                   | 0                              | 0                        |
| Cambridge City School District                  | School | Guernsey | 5,989,471      | 0            | 0                                                  | 13,169,133                                                  | 8,800                          | 0                        |
| East Guernsey Local School District             | School | Guernsey | 2,926,325      | 0            | 0                                                  | 6,722,678                                                   | 0                              | 0                        |
| Rolling Hills Local School District             | School | Guernsey | 5,600,187      | 0            | 0                                                  | 9,557,965                                                   | 0                              | 0                        |
| Cincinnati City School District                 | School | Hamilton | 275,371,026    | 0            | 0                                                  | 200,504,547                                                 | 0                              | 28,579,107               |
| Deer Park Community City School District        | School | Hamilton | 10,779,175     | 0            | 0                                                  | 4,305,436                                                   | 0                              | 628,693                  |
| Finneytown Local School District                | School | Hamilton | 11,375,512     | 0            | 0                                                  | 6,776,841                                                   | 0                              | 115,844                  |
| Forest Hills Local School District              | School | Hamilton | 43,409,127     | 0            | 0                                                  | 25,028,089                                                  | 0                              | 7,274,925                |
| Indian Hill Exempted Village School District    | School | Hamilton | 27,950,631     | 3,703,775    | 0                                                  | 4,587,225                                                   | 0                              | 0                        |
| Loveland City School District                   | School | Hamilton | 33,102,731     | 0            | 0                                                  | 14,612,092                                                  | 0                              | 233,816                  |
| Madeira City School District                    | School | Hamilton | 14,962,614     | 0            | 0                                                  | 4,615,877                                                   | 0                              | 114,237                  |
| Mariemont City School District                  | School | Hamilton | 17,788,163     | 0            | 0                                                  | 5,924,799                                                   | 0                              | 0                        |
| Mt. Healthy City School District                | School | Hamilton | 13,986,966     | 0            | 0                                                  | 20,562,152                                                  | 0                              | 0                        |
| North College Hill City School District         | School | Hamilton | 4,760,294      | 0            | 0                                                  | 8,942,703                                                   | 0                              | 1,791                    |
| Northwest Local School District                 | School | Hamilton | 50,545,823     | 0            | 0                                                  | 33,547,912                                                  | 0                              | 3,710,151                |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
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| General Revenues                                |        |           |                |              |                                                    |                                                             |                                |                          |
|-------------------------------------------------|--------|-----------|----------------|--------------|----------------------------------------------------|-------------------------------------------------------------|--------------------------------|--------------------------|
| School                                          | Type   | County    | Property Taxes | Income Taxes | Grants Provided For Permanent Improvement Projects | Grants And Entitlements Not Restricted To Specific Programs | Gain On Sale Of Capital Assets | Payment In Lieu Of Taxes |
| Norwood City School District                    | School | Hamilton  | 14,984,486     | 0            | 0                                                  | 9,563,690                                                   | 0                              | 539,562                  |
| Oak Hills Local School District                 | School | Hamilton  | 34,330,276     | 0            | 0                                                  | 27,350,047                                                  | 0                              | 10,492,639               |
| Princeton City School District                  | School | Hamilton  | 62,939,584     | 0            | 0                                                  | 26,859,702                                                  | 0                              | 874,948                  |
| Reading Community City School District          | School | Hamilton  | 6,829,206      | 0            | 0                                                  | 5,122,050                                                   | 0                              | 0                        |
| Southwest Local School District                 | School | Hamilton  | 11,623,040     | 4,825,359    | 0                                                  | 14,478,635                                                  | 0                              | 356,253                  |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 5,294,760      | 0            | 0                                                  | 5,478,810                                                   | 0                              | 0                        |
| Sycamore Community City School District         | School | Hamilton  | 58,737,077     | 0            | 0                                                  | 17,735,442                                                  | 0                              | 1,669,241                |
| Three Rivers Local School District              | School | Hamilton  | 13,455,705     | 0            | 0                                                  | 6,978,936                                                   | 0                              | 2,586,244                |
| Winton Woods City School District               | School | Hamilton  | 23,404,250     | 0            | 0                                                  | 16,738,783                                                  | 0                              | 362,312                  |
| Wyoming City School District                    | School | Hamilton  | 11,474,782     | 6,674,018    | 0                                                  | 6,577,106                                                   | 0                              | 0                        |
| Arcadia Local School District                   | School | Hancock   | 2,434,731      | 798,170      | 0                                                  | 2,039,491                                                   | 0                              | 0                        |
| Arlington Local School District                 | School | Hancock   | 1,546,233      | 1,018,556    | 0                                                  | 2,924,212                                                   | 0                              | 0                        |
| Findlay City School District                    | School | Hancock   | 30,613,058     | 0            | 0                                                  | 26,971,165                                                  | 0                              | 174,910                  |
| Liberty Benton Local School District            | School | Hancock   | 5,141,057      | 1,624,446    | 0                                                  | 5,762,769                                                   | 0                              | 15,998                   |
| Van Buren Local School District                 | School | Hancock   | 7,402,331      | 0            | 0                                                  | 3,478,584                                                   | 0                              | 111,324                  |
| Conotton Valley Union Local School District     | School | Harrison  | 2,327,467      | 0            | 0                                                  | 2,474,939                                                   | 0                              | 0                        |
| Holgate Local School District                   | School | Henry     | 1,476,171      | 752,336      | 0                                                  | 2,730,338                                                   | 0                              | 0                        |
| Liberty Center Local School District            | School | Henry     | 3,094,427      | 2,136,929    | 0                                                  | 6,068,601                                                   | 0                              | 0                        |
| Napoleon Area City School District              | School | Henry     | 10,384,948     | 0            | 0                                                  | 19,016,220                                                  | 31,892                         | 217,832                  |
| Patrick Henry Local School District             | School | Henry     | 3,567,128      | 2,127,521    | 0                                                  | 4,894,109                                                   | 0                              | 0                        |
| Fairfield Local School District                 | School | Highland  | 1,897,062      | 0            | 0                                                  | 5,571,247                                                   | 0                              | 0                        |
| Greenfield Exempted Village School District     | School | Highland  | 3,573,269      | 1,820,539    | 12,829,392                                         | 0                                                           | 0                              | 0                        |
| Hillsboro City School District                  | School | Highland  | 6,462,335      | 2,421,800    | 0                                                  | 13,249,073                                                  | 0                              | 0                        |
| Lynchburg Clay Local School District            | School | Highland  | 1,989,975      | 0            | 0                                                  | 8,065,920                                                   | 0                              | 0                        |
| Logan-Hocking Local School District             | School | Hocking   | 12,054,466     | 0            | 0                                                  | 22,488,528                                                  | 0                              | 0                        |
| East Holmes Local School District               | School | Holmes    | 8,926,943      | 0            | 0                                                  | 6,081,365                                                   | 0                              | 0                        |
| West Holmes Local School District               | School | Holmes    | 10,361,287     | 0            | 0                                                  | 12,422,318                                                  | 0                              | 0                        |
| Bellevue City School District                   | School | Huron     | 9,202,708      | 0            | 0                                                  | 10,280,097                                                  | 0                              | 0                        |
| Monroeville Local School District               | School | Huron     | 2,318,622      | 1,242,848    | 0                                                  | 2,449,224                                                   | 0                              | 0                        |
| New London Local School District                | School | Huron     | 2,218,879      | 1,109,299    | 0                                                  | 5,984,268                                                   | 0                              | 0                        |
| Norwalk City School District                    | School | Huron     | 7,234,581      | 1,941,573    | 0                                                  | 13,636,496                                                  | 0                              | 0                        |
| South Central Local School District             | School | Huron     | 1,592,744      | 985,382      | 0                                                  | 4,868,150                                                   | 0                              | 0                        |
| Western Reserve Local School District           | School | Huron     | 2,615,162      | 1,795,080    | 0                                                  | 6,076,635                                                   | 0                              | 0                        |
| Willard City School District                    | School | Huron     | 5,311,460      | 1,295,747    | 0                                                  | 10,258,154                                                  | 0                              | 0                        |
| Wellston City School District                   | School | Jackson   | 2,238,124      | 0            | 0                                                  | 10,481,826                                                  | 6,098                          | 0                        |
| Buckeye Local School District                   | School | Jefferson | 7,304,314      | 0            | 0                                                  | 9,565,790                                                   | 0                              | 0                        |
| Edison Local School District                    | School | Jefferson | 7,701,132      | 0            | 0                                                  | 8,485,494                                                   | 0                              | 0                        |
| Indian Creek Local School District              | School | Jefferson | 8,012,643      | 0            | 0                                                  | 9,451,282                                                   | 0                              | 0                        |
| Steubenville City School District               | School | Jefferson | 4,092,535      | 0            | 0                                                  | 11,114,331                                                  | 0                              | 0                        |
| Toronto City School District                    | School | Jefferson | 1,819,305      | 0            | 0                                                  | 4,759,441                                                   | 0                              | 0                        |
| Kirtland Local School District                  | School | Lake      | 12,894,494     | 0            | 0                                                  | 2,602,645                                                   | 0                              | 0                        |
| Mentor Exempted Village School District         | School | Lake      | 63,577,030     | 0            | 0                                                  | 28,892,431                                                  | 259,945                        | 87,804                   |
| Perry Local School District                     | School | Lake      | 13,709,615     | 0            | 0                                                  | 10,894,340                                                  | 0                              | 0                        |
| Riverside Local School District                 | School | Lake      | 27,573,020     | 0            | 0                                                  | 12,487,629                                                  | 6,355                          | 100,388                  |

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| General Revenues                                  |        |          |                |              |                                                    |                                                             |                                |                          |
|---------------------------------------------------|--------|----------|----------------|--------------|----------------------------------------------------|-------------------------------------------------------------|--------------------------------|--------------------------|
| School                                            | Type   | County   | Property Taxes | Income Taxes | Grants Provided For Permanent Improvement Projects | Grants And Entitlements Not Restricted To Specific Programs | Gain On Sale Of Capital Assets | Payment In Lieu Of Taxes |
| Willoughby-Eastlake City School District          | School | Lake     | 59,609,285     | 0            | 0                                                  | 26,159,565                                                  | 60,205                         | 0                        |
| Chesapeake Union Exempted Village School District | School | Lawrence | 2,383,484      | 0            | 0                                                  | 8,216,795                                                   | 0                              | 0                        |
| Dawson-Bryant Local School District               | School | Lawrence | 1,401,013      | 0            | 0                                                  | 9,149,074                                                   | 0                              | 0                        |
| Fairland Local School District                    | School | Lawrence | 3,746,700      | 0            | 0                                                  | 8,332,179                                                   | 0                              | 0                        |
| Ironton City School District                      | School | Lawrence | 3,693,392      | 0            | 0                                                  | 9,283,263                                                   | 0                              | 0                        |
| Rock Hill Local School District                   | School | Lawrence | 2,525,065      | 0            | 0                                                  | 12,696,591                                                  | 0                              | 0                        |
| South Point Local School District                 | School | Lawrence | 4,184,171      | 0            | 0                                                  | 12,759,053                                                  | 0                              | 0                        |
| Symmes Valley Local School District               | School | Lawrence | 1,225,761      | 0            | 0                                                  | 6,241,910                                                   | 0                              | 4,784                    |
| Granville Exempted Village School District        | School | Licking  | 19,576,834     | 0            | 0                                                  | 0                                                           | 0                              | 240,383                  |
| Heath City School District                        | School | Licking  | 9,212,848      | 0            | 0                                                  | 6,383,632                                                   | 0                              | 0                        |
| Johnstown-Monroe Local School District            | School | Licking  | 6,539,423      | 2,592,632    | 0                                                  | 5,366,608                                                   | 0                              | 204,315                  |
| Lakewood Local School District                    | School | Licking  | 13,284,165     | 0            | 0                                                  | 8,521,195                                                   | 0                              | 0                        |
| Licking Heights Local School District             | School | Licking  | 25,143,242     | 0            | 0                                                  | 11,053,316                                                  | 0                              | 1,667,934                |
| Licking Valley Local School District              | School | Licking  | 4,978,247      | 2,142,637    | 0                                                  | 10,128,833                                                  | 0                              | 48,597                   |
| Newark City School District                       | School | Licking  | 24,657,608     | 8,251,484    | 0                                                  | 29,074,075                                                  | 0                              | 11,103                   |
| North Fork Local School District                  | School | Licking  | 4,985,503      | 1,944,316    | 0                                                  | 8,169,636                                                   | 0                              | 0                        |
| Northridge Local School District                  | School | Licking  | 6,697,053      | 79,215       | 0                                                  | 5,065,087                                                   | 0                              | 0                        |
| Riverside Local School District                   | School | Logan    | 1,683,186      | 1,431,232    | 0                                                  | 4,029,598                                                   | 0                              | 0                        |
| Amherst Exempted Village School District          | School | Lorain   | 19,105,995     | 0            | 0                                                  | 18,091,169                                                  | 0                              | 76,165                   |
| Avon Lake City School District                    | School | Lorain   | 30,225,432     | 0            | 0                                                  | 10,162,477                                                  | 0                              | 0                        |
| Avon Local School District                        | School | Lorain   | 26,695,314     | 0            | 0                                                  | 8,085,727                                                   | 0                              | 0                        |
| Columbia Local School District                    | School | Lorain   | 7,353,401      | 0            | 0                                                  | 3,106,754                                                   | 0                              | 0                        |
| Elyria City School District                       | School | Lorain   | 33,069,151     | 0            | 0                                                  | 45,158,415                                                  | 0                              | 0                        |
| Firelands Local School District                   | School | Lorain   | 8,176,369      | 0            | 0                                                  | 7,986,076                                                   | 0                              | 0                        |
| Keystone Local School District                    | School | Lorain   | 6,387,812      | 0            | 0                                                  | 7,279,900                                                   | 0                              | 0                        |
| Lorain City School District                       | School | Lorain   | 22,219,719     | 0            | 0                                                  | 72,903,368                                                  | 0                              | 8,049                    |
| Midview Local School District                     | School | Lorain   | 14,721,627     | 0            | 0                                                  | 13,780,134                                                  | 0                              | 0                        |
| North Ridgeville City School District             | School | Lorain   | 26,022,836     | 0            | 14,139,841                                         | 0                                                           | 0                              | 0                        |
| Oberlin City School District                      | School | Lorain   | 4,994,784      | 4,296,099    | 0                                                  | 3,959,546                                                   | 0                              | 50,100                   |
| Sheffield-Sheffield Lake City School District     | School | Lorain   | 11,197,124     | 0            | 0                                                  | 6,777,426                                                   | 0                              | 0                        |
| Wellington Exempted Village School District       | School | Lorain   | 4,995,565      | 1,878,524    | 0                                                  | 5,992,427                                                   | 0                              | 11,107                   |
| Anthony Wayne Local School District               | School | Lucas    | 25,285,348     | 0            | 0                                                  | 11,226,998                                                  | 0                              | 1,014,394                |
| Oregon City School District                       | School | Lucas    | 21,028,477     | 0            | 0                                                  | 16,537,875                                                  | 0                              | 286,954                  |
| Ottawa Hills Local School District                | School | Lucas    | 11,079,054     | 0            | 0                                                  | 3,409,296                                                   | 0                              | 0                        |
| Springfield Local School District                 | School | Lucas    | 24,770,242     | 0            | 0                                                  | 9,410,824                                                   | 0                              | 102,834                  |
| Sylvania City School District                     | School | Lucas    | 60,109,944     | 0            | 0                                                  | 21,384,855                                                  | 1,478,878                      | 386,395                  |
| Toledo City School District                       | School | Lucas    | 92,350,066     | 0            | 0                                                  | 236,669,842                                                 | 690,062                        | 0                        |
| Washington Local School District                  | School | Lucas    | 33,511,333     | 0            | 0                                                  | 29,828,878                                                  | 0                              | 4,112,733                |
| Jefferson Local School District                   | School | Madison  | 6,241,212      | 853,401      | 0                                                  | 4,860,340                                                   | 0                              | 787,594                  |
| Jonathan Alder Local School District              | School | Madison  | 7,583,902      | 2,143,175    | 0                                                  | 7,824,684                                                   | 0                              | 0                        |
| London City School District                       | School | Madison  | 8,276,925      | 3,197,082    | 0                                                  | 0                                                           | 0                              | 311,883                  |
| Madison-Plains Local School District              | School | Madison  | 6,648,535      | 0            | 0                                                  | 6,025,949                                                   | 0                              | 21,099                   |
| Austintown Local School District                  | School | Mahoning | 18,370,885     | 0            | 0                                                  | 21,208,581                                                  | 0                              | 0                        |
| Boardman Local School District                    | School | Mahoning | 28,957,474     | 0            | 0                                                  | 13,794,455                                                  | 5,300                          | 0                        |

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| General Revenues                           |        |            |                |              |                                                    |                                                             |                                |                          |
|--------------------------------------------|--------|------------|----------------|--------------|----------------------------------------------------|-------------------------------------------------------------|--------------------------------|--------------------------|
| School                                     | Type   | County     | Property Taxes | Income Taxes | Grants Provided For Permanent Improvement Projects | Grants And Entitlements Not Restricted To Specific Programs | Gain On Sale Of Capital Assets | Payment In Lieu Of Taxes |
| Campbell City School District              | School | Mahoning   | 2,145,155      | 0            | 0                                                  | 10,204,151                                                  | 0                              | 0                        |
| Canfield Local School District             | School | Mahoning   | 16,231,235     | 0            | 0                                                  | 8,659,030                                                   | 3,850                          | 0                        |
| Jackson-Milton Local School District       | School | Mahoning   | 5,735,806      | 0            | 0                                                  | 3,210,091                                                   | 0                              | 0                        |
| Lowellville Local School District          | School | Mahoning   | 1,055,137      | 0            | 0                                                  | 2,145,747                                                   | 0                              | 0                        |
| Poland Local School District               | School | Mahoning   | 13,157,442     | 0            | 0                                                  | 7,712,124                                                   | 0                              | 0                        |
| Sebring Local School District              | School | Mahoning   | 1,319,571      | 511,922      | 0                                                  | 4,444,638                                                   | 0                              | 0                        |
| South Range Local School District          | School | Mahoning   | 6,121,743      | 0            | 0                                                  | 5,241,007                                                   | 0                              | 0                        |
| Springfield Local School District          | School | Mahoning   | 3,556,781      | 1,942,271    | 5,906,087                                          | 4,933,093                                                   | 0                              | 0                        |
| Struthers City School District             | School | Mahoning   | 4,636,957      | 0            | 0                                                  | 12,489,756                                                  | 0                              | 0                        |
| West Branch Local School District          | School | Mahoning   | 4,643,717      | 0            | 0                                                  | 11,380,758                                                  | 0                              | 0                        |
| Western Reserve Local School District      | School | Mahoning   | 2,949,755      | 0            | 0                                                  | 2,943,812                                                   | 0                              | 0                        |
| Youngstown City School District            | School | Mahoning   | 22,262,582     | 0            | 0                                                  | 76,280,224                                                  | 0                              | 1,434,921                |
| Elgin Local School District                | School | Marion     | 5,079,493      | 1,047,554    | 0                                                  | 7,223,277                                                   | 0                              | 28,000                   |
| Marion City School District                | School | Marion     | 9,635,380      | 0            | 0                                                  | 31,964,596                                                  | 0                              | 7,685                    |
| Pleasant Local School District             | School | Marion     | 4,109,353      | 0            | 0                                                  | 4,527,595                                                   | 3,682                          | 0                        |
| Ridgedale Local School District            | School | Marion     | 3,292,040      | 0            | 0                                                  | 3,477,705                                                   | 0                              | 111,630                  |
| River Valley Local School District         | School | Marion     | 7,163,751      | 0            | 0                                                  | 6,406,998                                                   | 0                              | 278,248                  |
| Black River Local School District          | School | Medina     | 5,229,228      | 0            | 0                                                  | 7,518,844                                                   | 0                              | 0                        |
| Brunswick City School District             | School | Medina     | 35,348,271     | 0            | 0                                                  | 32,433,042                                                  | 0                              | 125,357                  |
| Buckeye Local School District              | School | Medina     | 13,084,497     | 0            | 859,953                                            | 9,441,994                                                   | 0                              | 0                        |
| Cloverleaf Local School District           | School | Medina     | 12,398,376     | 2,124,928    | 0                                                  | 10,586,966                                                  | 0                              | 52,000                   |
| Highland Local School District             | School | Medina     | 22,336,298     | 0            | 0                                                  | 8,206,922                                                   | 0                              | 0                        |
| Medina City School District                | School | Medina     | 49,709,198     | 0            | 2,787,963                                          | 24,395,522                                                  | 11,601                         | 0                        |
| Wadsworth City School District             | School | Medina     | 24,290,476     | 0            | 0                                                  | 19,413,103                                                  | 0                              | 91,812                   |
| Eastern Local School District              | School | Meigs      | 1,536,645      | 0            | 0                                                  | 5,648,957                                                   | 10,623                         | 0                        |
| Meigs Local School District                | School | Meigs      | 3,340,941      | 0            | 0                                                  | 13,731,856                                                  | 0                              | 0                        |
| Southern Local School District             | School | Meigs      | 1,484,828      | 0            | 0                                                  | 4,757,172                                                   | 0                              | 0                        |
| Bethel Local School District               | School | Miami      | 4,211,797      | 1,208,389    | 0                                                  | 3,517,006                                                   | 0                              | 0                        |
| Covington Exempted Village School District | School | Miami      | 3,032,519      | 1,934,188    | 10,755,449                                         | 3,461,602                                                   | 0                              | 0                        |
| Miami East Local School District           | School | Miami      | 7,665,593      | 2,895,570    | 26,108                                             | 5,172,999                                                   | 0                              | 0                        |
| Piqua City School District                 | School | Miami      | 12,823,915     | 5,457,157    | 0                                                  | 16,297,871                                                  | 0                              | 0                        |
| Tipp City Exempted Village School District | School | Miami      | 13,636,362     | 0            | 0                                                  | 9,995,527                                                   | 0                              | 0                        |
| Troy City School District                  | School | Miami      | 16,800,907     | 10,065,460   | 0                                                  | 16,437,358                                                  | 0                              | 0                        |
| Switzerland of Ohio Local School District  | School | Monroe     | 12,860,573     | 0            | 0                                                  | 14,630,077                                                  | 0                              | 0                        |
| Brookville Local School District           | School | Montgomery | 6,513,558      | 0            | 0                                                  | 6,211,919                                                   | 0                              | 242,910                  |
| Centerville City School District           | School | Montgomery | 69,556,462     | 0            | 0                                                  | 19,971,742                                                  | 0                              | 0                        |
| Dayton City School District                | School | Montgomery | 81,106,984     | 0            | 0                                                  | 142,562,668                                                 | 0                              | 0                        |
| Huber Heights City School District         | School | Montgomery | 31,532,435     | 0            | 0                                                  | 33,037,512                                                  | 0                              | 0                        |
| Jefferson Township Local School District   | School | Montgomery | 2,639,951      | 0            | 0                                                  | 4,050,831                                                   | 0                              | 6,514                    |
| Kettering City School District             | School | Montgomery | 65,014,848     | 0            | 0                                                  | 24,145,012                                                  | 0                              | 633,323                  |
| Mad River Local School District            | School | Montgomery | 10,859,322     | 0            | 0                                                  | 21,752,085                                                  | 0                              | 0                        |
| Miamisburg City School District            | School | Montgomery | 36,909,346     | 0            | 0                                                  | 19,105,093                                                  | 0                              | 210,332                  |
| New Lebanon Local School District          | School | Montgomery | 2,784,903      | 1,420,069    | 0                                                  | 5,779,706                                                   | 0                              | 0                        |
| Northmont City School District             | School | Montgomery | 28,486,641     | 0            | 0                                                  | 21,496,022                                                  | 0                              | 460,533                  |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
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| General Revenues                             |        |            |                |              |                                                    |                                                             |                                |                          |
|----------------------------------------------|--------|------------|----------------|--------------|----------------------------------------------------|-------------------------------------------------------------|--------------------------------|--------------------------|
| School                                       | Type   | County     | Property Taxes | Income Taxes | Grants Provided For Permanent Improvement Projects | Grants And Entitlements Not Restricted To Specific Programs | Gain On Sale Of Capital Assets | Payment In Lieu Of Taxes |
| Northridge Local School District             | School | Montgomery | 7,808,807      | 0            | 0                                                  | 11,109,363                                                  | 0                              | 0                        |
| Oakwood City School District                 | School | Montgomery | 17,054,006     | 0            | 0                                                  | 7,378,297                                                   | 0                              | 0                        |
| Trotwood-Madison City School District        | School | Montgomery | 10,742,029     | 0            | 0                                                  | 19,101,293                                                  | 0                              | 320,462                  |
| Valley View Local School District            | School | Montgomery | 5,744,522      | 3,092,949    | 0                                                  | 8,508,993                                                   | 266,026                        | 0                        |
| Vandalia-Butler City School District         | School | Montgomery | 22,617,199     | 0            | 0                                                  | 9,193,259                                                   | 0                              | 748,597                  |
| West Carrollton City School District         | School | Montgomery | 16,759,078     | 0            | 0                                                  | 17,725,868                                                  | 0                              | 117,955                  |
| Morgan Local School District                 | School | Morgan     | 5,331,027      | 0            | 0                                                  | 14,180,355                                                  | 31,447                         | 0                        |
| Cardington-Lincoln Local School District     | School | Morrow     | 2,785,545      | 136,794      | 0                                                  | 6,594,756                                                   | 0                              | 179,192                  |
| Highland Local School District               | School | Morrow     | 4,600,517      | 1,042,823    | 0                                                  | 9,799,416                                                   | 0                              | 0                        |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 4,917,971      | 0            | 0                                                  | 6,297,981                                                   | 0                              | 0                        |
| Northmor Local School District               | School | Morrow     | 4,195,896      | 1,448,185    | 0                                                  | 5,386,442                                                   | 0                              | 0                        |
| East Muskingum Local School Dist             | School | Muskingum  | 7,281,464      | 0            | 0                                                  | 9,218,780                                                   | 1,500                          | 4,434                    |
| Franklin Local School District               | School | Muskingum  | 6,661,962      | 0            | 0                                                  | 12,716,384                                                  | 9,250                          | 1,318                    |
| Maysville Local School District              | School | Muskingum  | 4,138,573      | 0            | 0                                                  | 11,301,981                                                  | 0                              | 3,314                    |
| Tri-Valley Local School District             | School | Muskingum  | 8,237,169      | 0            | 0                                                  | 17,444,562                                                  | 0                              | 340,892                  |
| West Muskingum Local School District         | School | Muskingum  | 9,594,847      | 0            | 14,598,522                                         | 6,308,592                                                   | 0                              | 207,121                  |
| Zanesville City School District              | School | Muskingum  | 11,912,877     | 0            | 0                                                  | 22,458,324                                                  | 0                              | 25,802                   |
| Caldwell Exempted Village School District    | School | Noble      | 3,674,673      | 0            | 0                                                  | 4,623,659                                                   | 0                              | 0                        |
| Noble Local School District                  | School | Noble      | 3,796,645      | 0            | 0                                                  | 5,489,872                                                   | 886                            | 0                        |
| Crooksville Exempted Village School District | School | Perry      | 1,572,288      | 0            | 0                                                  | 7,665,722                                                   | 0                              | 0                        |
| Circleville City School District             | School | Pickaway   | 10,574,415     | 1,677,524    | 0                                                  | 12,915,643                                                  | 0                              | 59,184                   |
| Logan Elm Local School District              | School | Pickaway   | 6,869,521      | 2,332,734    | 0                                                  | 8,561,983                                                   | 0                              | 0                        |
| Teays Valley Local School District           | School | Pickaway   | 12,471,017     | 6,232,070    | 0                                                  | 17,217,628                                                  | 0                              | 3,142                    |
| Westfall Local School District               | School | Pickaway   | 7,908,256      | 0            | 0                                                  | 8,404,461                                                   | 0                              | 5,488                    |
| Scioto Valley Local School District          | School | Pike       | 2,690,700      | 0            | 0                                                  | 11,144,665                                                  | 0                              | 0                        |
| Waverly City School District                 | School | Pike       | 4,131,822      | 0            | 0                                                  | 11,838,830                                                  | 13,200                         | 0                        |
| Western Local School District                | School | Pike       | 965,891        | 0            | 0                                                  | 6,021,470                                                   | 0                              | 0                        |
| Aurora City School District                  | School | Portage    | 29,504,246     | 0            | 0                                                  | 8,577,865                                                   | 14,100                         | 0                        |
| Crestwood Local School District              | School | Portage    | 8,800,543      | 0            | 0                                                  | 12,003,459                                                  | 0                              | 0                        |
| Field Local School District                  | School | Portage    | 11,185,763     | 0            | 0                                                  | 7,771,177                                                   | 0                              | 544,626                  |
| James A. Garfield Local School District      | School | Portage    | 4,969,264      | 0            | 4,415,400                                          | 6,609,416                                                   | 0                              | 0                        |
| Kent City School District                    | School | Portage    | 28,224,345     | 0            | 0                                                  | 16,902,931                                                  | 0                              | 0                        |
| Ravenna City School District                 | School | Portage    | 12,452,478     | 0            | 0                                                  | 14,034,463                                                  | 0                              | 81,046                   |
| Rootstown Local School District              | School | Portage    | 6,443,165      | 0            | 0                                                  | 5,482,132                                                   | 0                              | 0                        |
| Southeast Local School District              | School | Portage    | 7,017,215      | 0            | 0                                                  | 12,042,361                                                  | 0                              | 0                        |
| Streetsboro City School District             | School | Portage    | 18,206,780     | 0            | 24,047,221                                         | 8,039,973                                                   | 0                              | 388,184                  |
| Waterloo Local School District               | School | Portage    | 4,800,705      | 0            | 0                                                  | 6,247,502                                                   | 0                              | 0                        |
| Windham Exempted Village School District     | School | Portage    | 1,623,981      | 0            | 0                                                  | 5,317,377                                                   | 0                              | 65,287                   |
| Tri-County North Local School District       | School | Preble     | 3,779,788      | 0            | 0                                                  | 4,570,279                                                   | 0                              | 0                        |
| Clear Fork Valley Local School District      | School | Richland   | 4,526,767      | 1,596,328    | 0                                                  | 8,333,530                                                   | 0                              | 0                        |
| Crestview Local School District              | School | Richland   | 3,000,197      | 0            | 0                                                  | 7,175,310                                                   | 0                              | 0                        |
| Lucas Local School District                  | School | Richland   | 2,660,745      | 0            | 0                                                  | 2,308,150                                                   | 0                              | 0                        |
| Madison Local School District                | School | Richland   | 11,017,305     | 0            | 0                                                  | 16,902,128                                                  | 0                              | 249,709                  |
| Mansfield City School District               | School | Richland   | 15,281,684     | 0            | 0                                                  | 31,343,049                                                  | 0                              | 0                        |



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| General Revenues                                     |        |          |                |              |                                                    |                                                             |                                |                          |
|------------------------------------------------------|--------|----------|----------------|--------------|----------------------------------------------------|-------------------------------------------------------------|--------------------------------|--------------------------|
| School                                               | Type   | County   | Property Taxes | Income Taxes | Grants Provided For Permanent Improvement Projects | Grants And Entitlements Not Restricted To Specific Programs | Gain On Sale Of Capital Assets | Payment In Lieu Of Taxes |
| Ontario Local School District                        | School | Richland | 9,491,051      | 0            | 0                                                  | 5,165,030                                                   | 0                              | 51,812                   |
| Plymouth Local School District                       | School | Richland | 1,656,238      | 834,579      | 0                                                  | 4,851,906                                                   | 0                              | 0                        |
| Shelby City School District                          | School | Richland | 5,945,731      | 2,524,036    | 0                                                  | 9,117,755                                                   | 0                              | 0                        |
| Adena Local School District                          | School | Ross     | 2,422,535      | 106,765      | 0                                                  | 6,695,742                                                   | 9,241                          | 0                        |
| Chillicothe City School District                     | School | Ross     | 13,944,613     | 0            | 0                                                  | 14,977,126                                                  | 0                              | 0                        |
| Huntington Local School District                     | School | Ross     | 1,313,963      | 0            | 0                                                  | 9,259,564                                                   | 0                              | 0                        |
| Paint Valley Local School District                   | School | Ross     | 1,912,172      | 0            | 0                                                  | 6,996,484                                                   | 0                              | 0                        |
| Southeastern Local School District                   | School | Ross     | 2,121,801      | 8,189        | 7,968,694                                          | 0                                                           | 0                              | 0                        |
| Union-Scioto Local School District                   | School | Ross     | 3,742,283      | 1,241,216    | 0                                                  | 9,750,325                                                   | 0                              | 0                        |
| Zane Trace Local School District                     | School | Ross     | 4,304,957      | 1,104        | 0                                                  | 7,937,660                                                   | 14,096                         | 0                        |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 6,986,134      | 2,203,534    | 0                                                  | 11,112,153                                                  | 0                              | 103,992                  |
| Fremont City School District                         | School | Sandusky | 13,707,047     | 7,397,202    | 0                                                  | 16,810,078                                                  | 0                              | 712,520                  |
| Gibsonburg Exempted Village School District          | School | Sandusky | 2,701,223      | 153,033      | 0                                                  | 5,611,936                                                   | 0                              | 0                        |
| Woodmore Local School District                       | School | Sandusky | 5,107,582      | 0            | 0                                                  | 4,440,136                                                   | 0                              | 21,000                   |
| Bloom Vernon Local School District                   | School | Scioto   | 1,227,475      | 0            | 0                                                  | 6,625,138                                                   | 0                              | 0                        |
| Clay Local School District                           | School | Scioto   | 1,260,173      | 0            | 0                                                  | 2,953,314                                                   | 0                              | 0                        |
| Green Local School District                          | School | Scioto   | 1,770,398      | 0            | 0                                                  | 3,610,657                                                   | 0                              | 104,400                  |
| Minford Local School District                        | School | Scioto   | 1,899,998      | 0            | 0                                                  | 9,185,514                                                   | 0                              | 0                        |
| New Boston Local School District                     | School | Scioto   | 1,141,598      | 0            | 0                                                  | 3,264,623                                                   | 0                              | 0                        |
| Northwest Local School District                      | School | Scioto   | 2,003,900      | 0            | 0                                                  | 12,524,071                                                  | 0                              | 0                        |
| Portsmouth City School District                      | School | Scioto   | 5,629,967      | 0            | 0                                                  | 17,744,749                                                  | 0                              | 0                        |
| Washington-Nile Local School District                | School | Scioto   | 1,577,207      | 0            | 0                                                  | 10,423,119                                                  | 0                              | 0                        |
| Wheelersburg Local School District                   | School | Scioto   | 3,760,699      | 0            | 0                                                  | 6,948,342                                                   | 0                              | 0                        |
| Bettsville Local School District                     | School | Seneca   | 450,873        | 225,153      | 0                                                  | 1,177,845                                                   | 0                              | 0                        |
| Seneca-East Local School District                    | School | Seneca   | 2,845,165      | 1,123,924    | 0                                                  | 4,081,996                                                   | 0                              | 0                        |
| Tiffin City School District                          | School | Seneca   | 7,049,029      | 0            | 0                                                  | 11,234,131                                                  | 0                              | 45,142                   |
| Anna Local School District                           | School | Shelby   | 2,945,566      | 1,826,039    | 0                                                  | 5,709,415                                                   | 0                              | 500                      |
| Botkins Local School District                        | School | Shelby   | 1,412,464      | 646,555      | 0                                                  | 2,539,867                                                   | 0                              | 0                        |
| Fort Loramie Local School District                   | School | Shelby   | 2,620,827      | 1,801,783    | 0                                                  | 4,128,555                                                   | 0                              | 0                        |
| Hardin-Houston Local School District                 | School | Shelby   | 2,367,811      | 747,353      | 0                                                  | 4,766,710                                                   | 129,508                        | 0                        |
| Russia Local School District                         | School | Shelby   | 1,401,537      | 328,151      | 0                                                  | 2,420,070                                                   | 0                              | 0                        |
| Alliance City School District                        | School | Stark    | 7,611,865      | 0            | 0                                                  | 21,157,502                                                  | 0                              | 0                        |
| Canton City School District                          | School | Stark    | 27,732,133     | 0            | 0                                                  | 73,082,217                                                  | 0                              | 0                        |
| Canton Local School District                         | School | Stark    | 9,560,741      | 0            | 0                                                  | 11,704,645                                                  | 0                              | 118,999                  |
| Fairless Local School District                       | School | Stark    | 5,796,680      | 0            | 0                                                  | 8,338,330                                                   | 0                              | 0                        |
| Jackson Local School District                        | School | Stark    | 44,166,161     | 0            | 0                                                  | 12,353,383                                                  | 0                              | 99,703                   |
| Lake Local School District                           | School | Stark    | 14,168,728     | 0            | 0                                                  | 16,731,572                                                  | 0                              | 0                        |
| Louisville City School District                      | School | Stark    | 9,327,133      | 0            | 0                                                  | 14,604,298                                                  | 0                              | 48,747                   |
| Marlington Local School District                     | School | Stark    | 8,456,578      | 0            | 0                                                  | 10,605,094                                                  | 0                              | 0                        |
| Massillon City School District                       | School | Stark    | 17,572,101     | 23,680       | 0                                                  | 24,825,283                                                  | 0                              | 0                        |
| Minerva Local School District                        | School | Stark    | 5,505,776      | 0            | 0                                                  | 10,759,751                                                  | 0                              | 0                        |
| North Canton City School District                    | School | Stark    | 24,181,833     | 0            | 0                                                  | 15,982,668                                                  | 0                              | 0                        |
| Perry Local School District                          | School | Stark    | 18,859,672     | 0            | 0                                                  | 20,229,221                                                  | 0                              | 0                        |
| Plain Local School District                          | School | Stark    | 29,195,987     | 0            | 0                                                  | 19,994,732                                                  | 0                              | 0                        |

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| General Revenues                               |        |            |                |              |                                                    |                                                             |                                |                          |
|------------------------------------------------|--------|------------|----------------|--------------|----------------------------------------------------|-------------------------------------------------------------|--------------------------------|--------------------------|
| School                                         | Type   | County     | Property Taxes | Income Taxes | Grants Provided For Permanent Improvement Projects | Grants And Entitlements Not Restricted To Specific Programs | Gain On Sale Of Capital Assets | Payment In Lieu Of Taxes |
| Sandy Valley Local School District             | School | Stark      | 4,211,829      | 0            | 0                                                  | 8,235,405                                                   | 0                              | 0                        |
| Tuslaw Local School District                   | School | Stark      | 5,592,299      | 0            | 0                                                  | 6,047,205                                                   | 0                              | 0                        |
| Akron City School District                     | School | Summit     | 124,794,951    | 0            | 0                                                  | 180,681,074                                                 | 0                              | 0                        |
| Barberton City School District                 | School | Summit     | 14,994,639     | 0            | 0                                                  | 21,898,452                                                  | 0                              | 0                        |
| Copley-Fairlawn City School District           | School | Summit     | 31,430,895     | 0            | 0                                                  | 6,796,133                                                   | 0                              | 0                        |
| Coventry Local School District                 | School | Summit     | 12,324,603     | 0            | 0                                                  | 16,944,572                                                  | 0                              | 0                        |
| Cuyahoga Falls City School District            | School | Summit     | 29,464,835     | 0            | 0                                                  | 14,937,052                                                  | 0                              | 45,807                   |
| Green Local School District                    | School | Summit     | 27,907,194     | 0            | 0                                                  | 14,815,743                                                  | 0                              | 0                        |
| Hudson City School District                    | School | Summit     | 47,491,213     | 0            | 0                                                  | 17,664,962                                                  | 0                              | 515,367                  |
| Mogadore Local School District                 | School | Summit     | 3,848,901      | 0            | 0                                                  | 4,428,731                                                   | 0                              | 0                        |
| Nordonia Hills City School District            | School | Summit     | 35,979,052     | 0            | 0                                                  | 11,160,608                                                  | 0                              | 483,379                  |
| Norton City School District                    | School | Summit     | 10,318,448     | 0            | 0                                                  | 8,848,881                                                   | 0                              | 0                        |
| Revere Local School District                   | School | Summit     | 31,549,420     | 0            | 0                                                  | 6,905,661                                                   | 0                              | 0                        |
| Springfield Local School District              | School | Summit     | 15,102,609     | 0            | 0                                                  | 13,811,869                                                  | 0                              | 0                        |
| Stow-Munroe Falls City School District         | School | Summit     | 37,900,302     | 0            | 0                                                  | 17,425,497                                                  | 0                              | 162,867                  |
| Tallmadge City School District                 | School | Summit     | 17,491,390     | 0            | 0                                                  | 10,966,696                                                  | 0                              | 0                        |
| Twinsburg City School District                 | School | Summit     | 34,380,832     | 0            | 0                                                  | 14,834,282                                                  | 91,563                         | 0                        |
| Woodridge Local School District                | School | Summit     | 20,748,644     | 0            | 0                                                  | 5,578,246                                                   | 0                              | 261,569                  |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 1,343,095      | 0            | 0                                                  | 1,576,270                                                   | 0                              | 0                        |
| Bristol Local School District                  | School | Trumbull   | 2,553,481      | 0            | 0                                                  | 3,681,803                                                   | 0                              | 0                        |
| Brookfield Local School District               | School | Trumbull   | 3,879,845      | 0            | 0                                                  | 5,683,029                                                   | 0                              | 0                        |
| Champion Local School District                 | School | Trumbull   | 5,241,492      | 0            | 0                                                  | 7,363,075                                                   | 0                              | 0                        |
| Girard City School District                    | School | Trumbull   | 4,488,960      | 0            | 0                                                  | 8,791,069                                                   | 0                              | 372,787                  |
| Howland Local School District                  | School | Trumbull   | 17,050,198     | 0            | 0                                                  | 9,858,900                                                   | 0                              | 0                        |
| Hubbard Exempted Village School District       | School | Trumbull   | 6,721,701      | 0            | 9,408,098                                          | 0                                                           | 0                              | 0                        |
| Joseph Badger Local School District            | School | Trumbull   | 3,383,248      | 0            | 0                                                  | 4,416,571                                                   | 5,000                          | 0                        |
| Labrae Local School District                   | School | Trumbull   | 3,188,924      | 0            | 0                                                  | 7,458,094                                                   | 0                              | 0                        |
| Lakeview Local School District                 | School | Trumbull   | 7,708,099      | 0            | 0                                                  | 7,428,987                                                   | 0                              | 0                        |
| Liberty Local School District                  | School | Trumbull   | 8,256,607      | 0            | 0                                                  | 6,248,715                                                   | 0                              | 0                        |
| Lordstown Local School District                | School | Trumbull   | 3,308,749      | 0            | 0                                                  | 2,160,994                                                   | 0                              | 69,628                   |
| Maplewood Local School District                | School | Trumbull   | 2,705,423      | 0            | 0                                                  | 5,690,089                                                   | 0                              | 0                        |
| Mathews Local School District                  | School | Trumbull   | 5,106,841      | 0            | 0                                                  | 3,294,743                                                   | 0                              | 0                        |
| McDonald Local School District                 | School | Trumbull   | 1,853,044      | 0            | 0                                                  | 3,947,098                                                   | 0                              | 0                        |
| Newton Falls Exempted Village School District  | School | Trumbull   | 2,946,862      | 0            | 0                                                  | 7,402,038                                                   | 0                              | 0                        |
| Niles City School District                     | School | Trumbull   | 8,252,473      | 0            | 0                                                  | 16,662,962                                                  | 0                              | 0                        |
| Southington Local School District              | School | Trumbull   | 1,913,165      | 0            | 0                                                  | 2,808,313                                                   | 4,929                          | 0                        |
| Warren City School District                    | School | Trumbull   | 13,751,093     | 0            | 0                                                  | 43,329,478                                                  | 0                              | 0                        |
| Weathersfield Local School District            | School | Trumbull   | 2,985,055      | 0            | 0                                                  | 4,262,691                                                   | 0                              | 0                        |
| Claymont City School District                  | School | Tuscarawas | 3,201,532      | 0            | 0                                                  | 12,866,344                                                  | 0                              | 5,000                    |
| Dover City School District                     | School | Tuscarawas | 11,585,637     | 0            | 0                                                  | 10,013,013                                                  | 0                              | 0                        |
| Garaway Local School District                  | School | Tuscarawas | 5,489,779      | 0            | 0                                                  | 4,222,504                                                   | 0                              | 0                        |
| Indian Valley Local School District            | School | Tuscarawas | 4,840,453      | 0            | 0                                                  | 10,034,861                                                  | 0                              | 0                        |
| New Philadelphia City School District          | School | Tuscarawas | 10,955,690     | 0            | 0                                                  | 11,735,416                                                  | 0                              | 0                        |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 2,967,333      | 0            | 0                                                  | 5,882,205                                                   | 0                              | 0                        |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**General Revenues**

| School                                      | Type   | County     | Property Taxes | Income Taxes | Grants Provided For Permanent Improvement Projects | Grants And Entitlements Not Restricted To Specific Programs | Gain On Sale Of Capital Assets | Payment In Lieu Of Taxes |
|---------------------------------------------|--------|------------|----------------|--------------|----------------------------------------------------|-------------------------------------------------------------|--------------------------------|--------------------------|
| Tuscarawas Valley Local School District     | School | Tuscarawas | 5,337,664      | 0            | 0                                                  | 6,470,732                                                   | 0                              | 0                        |
| Fairbanks Local School District             | School | Union      | 6,100,814      | 2,093,135    | 0                                                  | 2,799,648                                                   | 0                              | 0                        |
| Marysville Exempted Village School District | School | Union      | 24,505,782     | 0            | 0                                                  | 24,148,217                                                  | 0                              | 1,077,141                |
| North Union Local School District           | School | Union      | 5,052,028      | 1,850,677    | 0                                                  | 7,220,027                                                   | 0                              | 0                        |
| Lincolnview Local School District           | School | Van Wert   | 3,836,871      | 0            | 0                                                  | 4,389,831                                                   | 0                              | 79,000                   |
| Vinton Local School District                | School | Vinton     | 3,970,416      | 0            | 0                                                  | 16,580,940                                                  | 0                              | 791,090                  |
| Carlisle Local School District              | School | Warren     | 4,312,919      | 1,914,261    | 0                                                  | 8,072,267                                                   | 0                              | 288,377                  |
| Franklin City School District               | School | Warren     | 11,048,540     | 0            | 0                                                  | 14,414,674                                                  | 0                              | 314,763                  |
| Kings Local School District                 | School | Warren     | 26,328,008     | 0            | 0                                                  | 13,064,806                                                  | 0                              | 1,584,862                |
| Little Miami Local School District          | School | Warren     | 29,083,306     | 0            | 0                                                  | 14,451,284                                                  | 0                              | 672,206                  |
| Mason City School District                  | School | Warren     | 58,108,011     | 0            | 0                                                  | 43,444,518                                                  | 0                              | 3,771,193                |
| Springboro Community City School District   | School | Warren     | 30,100,398     | 0            | 0                                                  | 15,133,843                                                  | 0                              | 0                        |
| Belpre City School District                 | School | Washington | 3,139,666      | 0            | 0                                                  | 5,373,521                                                   | 0                              | 0                        |
| Frontier Local School District              | School | Washington | 1,456,870      | 0            | 0                                                  | 4,945,641                                                   | 0                              | 74,329                   |
| Warren Local School District                | School | Washington | 7,893,028      | 0            | 0                                                  | 12,190,930                                                  | 0                              | 0                        |
| Wolf Creek Local School District            | School | Washington | 5,154,659      | 0            | 0                                                  | 2,027,378                                                   | 0                              | 0                        |
| Chippewa Local School District              | School | Wayne      | 4,051,581      | 1,888,995    | 0                                                  | 5,516,196                                                   | 0                              | 0                        |
| Dalton Local School District                | School | Wayne      | 3,626,538      | 1,164,575    | 0                                                  | 3,546,258                                                   | 0                              | 0                        |
| Wooster City School District                | School | Wayne      | 28,647,917     | 0            | 0                                                  | 15,389,342                                                  | 62,151                         | 841,404                  |
| Bowling Green City School District          | School | Wood       | 18,664,773     | 3,224,336    | 0                                                  | 0                                                           | 0                              | 15,265                   |
| Eastwood Local School District              | School | Wood       | 5,321,591      | 1,958,302    | 0                                                  | 6,964,479                                                   | 0                              | 260,000                  |
| North Baltimore Local School District       | School | Wood       | 2,829,134      | 910,479      | 0                                                  | 4,608,244                                                   | 0                              | 424,366                  |
| Otsego Local School District                | School | Wood       | 5,491,408      | 2,790,685    | 0                                                  | 5,532,452                                                   | 0                              | 0                        |
| Perrysburg Exempted Village School District | School | Wood       | 31,093,314     | 6,009,479    | 0                                                  | 12,471,096                                                  | 0                              | 415,386                  |
| Rossford Exempted Village School District   | School | Wood       | 12,049,888     | 0            | 7,324,630                                          | 0                                                           | 0                              | 600,325                  |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
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**General Revenues (Continued)**

| School                                                    | Type    | County     | Unrestricted<br>Contributions | Investment<br>Earnings | Miscellaneous | Other<br>Revenues | * Total General<br>Revenues * |
|-----------------------------------------------------------|---------|------------|-------------------------------|------------------------|---------------|-------------------|-------------------------------|
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 0                             | 153,107                | 126,370       | 0                 | 32,533,068                    |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 0                             | 14,878                 | 14,215        | 0                 | 5,598,891                     |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 0                             | 64,709                 | 89,437        | 0                 | 8,699,897                     |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 0                             | 6,315                  | 51,010        | 109,127           | 7,261,280                     |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 0                             | 7,266                  | 64,763        | 0                 | 5,884,453                     |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 0                             | 78,205                 | 22,822        | 0                 | 5,142,797                     |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 0                             | 219,473                | 371,815       | 0                 | 40,078,072                    |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 0                             | 31,112                 | 0             | 72,572            | 11,290,470                    |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 0                             | 150,828                | 0             | 12,165            | 6,521,392                     |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 0                             | 19,372                 | 12,266        | 0                 | 5,469,204                     |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 0                             | 2,174                  | 19,114        | 0                 | 3,446,284                     |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 0                             | 41,690                 | 104,575       | 23,139            | 14,482,313                    |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 0                             | 34,533                 | 0             | 177,079           | 13,984,370                    |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 0                             | 171,954                | 223,811       | 114,573           | 16,090,340                    |
| Ehove Career Center                                       | CC/JVSD | Erie       | 0                             | 10,459                 | 111,020       | 0                 | 12,478,455                    |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 15,336                        | 63,501                 | 73,962        | 0                 | 19,192,790                    |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 58,500                        | 193,954                | 25,787        | 32,950            | 7,762,120                     |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 0                             | 12,360                 | 198,623       | 0                 | 15,338,354                    |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 0                             | 392,299                | 0             | 728,194           | 60,821,117                    |
| Four County Career Center                                 | CC/JVSD | Henry      | 24,593                        | 38,538                 | 20,718        | 0                 | 12,838,830                    |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 0                             | 3,749                  | 0             | 22,540            | 4,825,993                     |
| Knox County Career Center                                 | CC/JVSD | Knox       | 0                             | 45,698                 | 88,355        | 0                 | 8,981,508                     |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 0                             | 5,909                  | 30,605        | 0                 | 8,858,763                     |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 0                             | 26,146                 | 203,332       | 0                 | 6,928,915                     |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 0                             | 39,947                 | 36,991        | 0                 | 13,877,867                    |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 0                             | 9,646                  | 0             | 382,309           | 11,951,018                    |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 0                             | 32,713                 | 368,678       | 0                 | 19,643,576                    |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 0                             | 32,278                 | 174,109       | 0                 | 12,875,209                    |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 0                             | 308,958                | 168,723       | 0                 | 11,060,681                    |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 1,000                         | 892                    | 254,629       | 0                 | 8,923,847                     |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 0                             | 6,379                  | 92,512        | 0                 | 15,644,557                    |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 0                             | 16,997                 | 55,069        | 7,605             | 15,070,900                    |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 104,292                       | 54,844                 | 0             | 183,544           | 30,372,851                    |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 0                             | 164,305                | 40,879        | 0                 | 16,485,515                    |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 0                             | 27,687                 | 54,780        | 4,706             | 5,327,901                     |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 1,380                         | 172,468                | 73,034        | 0                 | 12,103,877                    |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 0                             | 45,811                 | 34,530        | 0                 | 12,874,584                    |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 0                             | 74,320                 | 178,517       | 0                 | 5,371,358                     |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 0                             | 98,790                 | 260,198       | 0                 | 10,782,863                    |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 0                             | 83,533                 | 79,057        | 0                 | 6,371,892                     |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 0                             | 88,819                 | 28,542        | 0                 | 5,787,971                     |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 0                             | 69,229                 | 17,053        | 0                 | 6,282,219                     |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 0                             | 80,573                 | 28,185        | 0                 | 9,398,138                     |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 0                             | 78,057                 | 1,545         | 0                 | 11,423,719                    |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
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**General Revenues (Continued)**

| School                                         | Type    | County     | Unrestricted<br>Contributions | Investment<br>Earnings | Miscellaneous | Other<br>Revenues | * Total General<br>Revenues * |
|------------------------------------------------|---------|------------|-------------------------------|------------------------|---------------|-------------------|-------------------------------|
| Vantage Career Center                          | CC/JVSD | Van Wert   | 0                             | 42,659                 | 22,749        | 0                 | 8,714,204                     |
| Warren County Career Center                    | CC/JVSD | Warren     | 0                             | 184,688                | 205,337       | 0                 | 13,382,789                    |
| Washington County Career Center                | CC/JVSD | Washington | 0                             | 124,000                | 19,300        | 0                 | 5,674,822                     |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 0                             | 31,812                 | 44,764        | 0                 | 10,922,624                    |
| Penta Career Center                            | CC/JVSD | Wood       | 0                             | 135,625                | 24,084        | 528,374           | 26,709,174                    |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 64                            | 5,157                  | 91,997        | 0                 | 184,307                       |
| Brown County Educational Service Center        | ESC     | Brown      | 0                             | 7,385                  | 7,689         | 0                 | 297,886                       |
| Clark County Educational Service Center        | ESC     | Clark      | 0                             | 1,161                  | 162,616       | 0                 | 856,004                       |
| Clermont County Educational Service Center     | ESC     | Clermont   | 10,700                        | 17,011                 | 44,540        | 0                 | 115,801                       |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 1,575                         | 49,734                 | 0             | 32,213            | 822,006                       |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 0                             | 582                    | 1,909         | 0                 | 366,882                       |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 48,424                        | 30,207                 | 2,920,990     | 0                 | 8,078,179                     |
| North Point Educational Service Center         | ESC     | Erie       | 0                             | 14,594                 | 71,391        | 0                 | 1,184,835                     |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 0                             | 1,820                  | 60,900        | 987,252           | 1,777,196                     |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 0                             | 1,783                  | 244,265       | 0                 | 4,403,286                     |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 0                             | 10,312                 | 99,227        | 200,963           | 1,063,384                     |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 0                             | 9,167                  | 9,143         | 0                 | 561,685                       |
| Geauga County Educational Service Center       | ESC     | Geauga     | 0                             | 4,245                  | 69,718        | 0                 | 485,567                       |
| Greene County Educational Service Center       | ESC     | Greene     | 0                             | 0                      | 176,681       | 0                 | 1,394,851                     |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 0                             | 3,456                  | 2,625         | 0                 | 876,307                       |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 0                             | 65,896                 | 0             | 264,714           | 3,398,120                     |
| Hancock County Educational Service Center      | ESC     | Hancock    | 0                             | 2,182                  | 45,169        | 0                 | 47,351                        |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 0                             | 4,802                  | 0             | 0                 | 389,995                       |
| Knox County Educational Service Center         | ESC     | Knox       | 0                             | 129                    | 33,567        | 0                 | 470,183                       |
| Lake County Educational Service Center         | ESC     | Lake       | 19,451                        | 15                     | 0             | 54,826            | 6,717,976                     |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 0                             | 1,797                  | 11,262        | 0                 | 61,020                        |
| Lorain County Educational Service Center       | ESC     | Lorain     | 0                             | 13,758                 | (260)         | 0                 | 1,590,996                     |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 0                             | 11,445                 | 213,504       | 0                 | 1,530,605                     |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 0                             | 35,830                 | 158,822       | 0                 | 1,343,894                     |
| Medina County Educational Service Center       | ESC     | Medina     | 0                             | 8,097                  | 6,386         | 0                 | 1,113,448                     |
| Miami County Educational Service Center        | ESC     | Miami      | 1,664                         | 11,907                 | 145,703       | 0                 | 639,973                       |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 0                             | 27,081                 | 0             | 108,362           | 1,976,524                     |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 0                             | 14,702                 | 171,445       | 0                 | 917,052                       |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 0                             | 1,094                  | 21,322        | 0                 | 423,092                       |
| Portage County Educational Service Center      | ESC     | Portage    | 0                             | 122                    | 42,641        | 0                 | 858,611                       |
| Putnam County Educational Service Center       | ESC     | Putnam     | 0                             | 2,459                  | 142,951       | 0                 | 508,782                       |
| Ross-Pike Educational Service District         | ESC     | Ross       | 0                             | 9,353                  | 270,321       | 0                 | 683,854                       |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 0                             | 4,900                  | 15,294        | 0                 | 839,520                       |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 0                             | 194                    | 119,766       | 0                 | 1,285,865                     |
| Stark County Educational Service Center        | ESC     | Stark      | 0                             | 16,411                 | 10,912        | 0                 | 2,111,083                     |
| Summit County Educational Service Center       | ESC     | Summit     | 0                             | 3,736                  | 100           | 0                 | 1,592,596                     |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 0                             | 29,559                 | 27,958        | 51,179            | 989,369                       |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 0                             | 1,039                  | 0             | 0                 | 1,212,934                     |
| Wood County Educational Service Center         | ESC     | Wood       | 3,825                         | 25,013                 | 126,101       | 0                 | 265,745                       |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
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**General Revenues (Continued)**

| School                                                   | Type   | County    | Unrestricted<br>Contributions | Investment<br>Earnings | Miscellaneous | Other<br>Revenues | * Total General<br>Revenues * |
|----------------------------------------------------------|--------|-----------|-------------------------------|------------------------|---------------|-------------------|-------------------------------|
| Adams County/Ohio Valley School District                 | School | Adams     | 29,234                        | 36,746                 | 0             | 278,509           | 35,168,613                    |
| Manchester Local School District                         | School | Adams     | 3,345,887                     | 34,027                 | 4,923         | 0                 | 10,707,952                    |
| Delphos City School District                             | School | Allen     | 0                             | 3,936                  | 52,579        | 0                 | 8,387,401                     |
| Ashland City School District                             | School | Ashland   | 0                             | 139,173                | 66,373        | 0                 | 32,364,945                    |
| Hillsdale Local School District                          | School | Ashland   | 0                             | 2,808                  | 18,355        | 0                 | 9,032,884                     |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 0                             | 10,667                 | 43,237        | 0                 | 11,535,110                    |
| Mapleton Local School District                           | School | Ashland   | 0                             | 3,695                  | 25,323        | 0                 | 7,654,742                     |
| Ashtabula Area City School District                      | School | Ashtabula | 0                             | 106,804                | 681,527       | 0                 | 39,643,173                    |
| Buckeye Local School District                            | School | Ashtabula | 0                             | 21,010                 | 69,733        | 0                 | 15,712,655                    |
| Conneaut Area City School District                       | School | Ashtabula | 0                             | 2,287                  | 65,471        | 0                 | 17,002,286                    |
| Geneva Area City School District                         | School | Ashtabula | 0                             | 80,825                 | 38,931        | 0                 | 21,063,292                    |
| Grand Valley Local School District                       | School | Ashtabula | 0                             | 20,372                 | 188,611       | 0                 | 10,966,370                    |
| Jefferson Area Local School District                     | School | Ashtabula | 0                             | 9,544                  | 316,137       | 0                 | 15,812,945                    |
| Athens City School District                              | School | Athens    | 0                             | 50,787                 | 352,373       | 0                 | 29,217,042                    |
| Federal-Hocking Local School District                    | School | Athens    | 250                           | 6,951                  | 44,928        | 0                 | 10,840,979                    |
| Nelsonville-York City School District                    | School | Athens    | 0                             | 5,831                  | 149,372       | 0                 | 10,918,985                    |
| Trimble Local School District                            | School | Athens    | 36,871                        | 3,748                  | 118,177       | 0                 | 8,144,759                     |
| Minster Local School District                            | School | Auglaize  | 0                             | 6,459                  | 139,024       | 0                 | 9,842,428                     |
| New Bremen Local School District                         | School | Auglaize  | 0                             | 105,734                | 50,809        | 0                 | 8,320,039                     |
| Barnesville Exempted Village School District             | School | Belmont   | 27,935                        | 14,641                 | 48,519        | 0                 | 10,266,595                    |
| Bellaire Local School District                           | School | Belmont   | 32,684                        | 18,378                 | 40,569        | 0                 | 12,520,163                    |
| Bridgeport Exempted Village School District              | School | Belmont   | 0                             | 2,692                  | 161,047       | 0                 | 6,571,747                     |
| Martins Ferry City School District                       | School | Belmont   | 25,737                        | 2,505                  | 41,182        | 0                 | 11,898,847                    |
| Shadyside Local School District                          | School | Belmont   | 7,142                         | 5,745                  | 12,162        | 154,843           | 4,930,963                     |
| St. Clairsville-Richland City School District            | School | Belmont   | 112,539                       | 557                    | 67,055        | 0                 | 12,490,272                    |
| Union Local School District                              | School | Belmont   | 27,571                        | 8,283                  | 176,698       | 0                 | 11,395,296                    |
| Eastern Local School District                            | School | Brown     | 8,161                         | 23,877                 | 76,369        | 0                 | 12,081,384                    |
| Fayetteville-Perry Local School District                 | School | Brown     | 11,372                        | 41,638                 | 78,078        | 0                 | 7,127,986                     |
| Western Brown Local School District                      | School | Brown     | 0                             | 10,157                 | 87,047        | 0                 | 25,468,747                    |
| Edgewood City School District                            | School | Butler    | 0                             | 42,929                 | 224,054       | 20,009            | 35,821,313                    |
| Fairfield City School District                           | School | Butler    | 0                             | 72,643                 | 0             | 671,103           | 78,634,464                    |
| Lakota Local School District                             | School | Butler    | 279,560                       | 153,829                | 0             | 387,441           | 167,592,397                   |
| Madison Local School District                            | School | Butler    | 1,390                         | 1,637                  | 0             | 151,573           | 12,986,357                    |
| Middletown City School District                          | School | Butler    | 0                             | 1,166                  | 417,338       | 0                 | 74,957,070                    |
| Monroe Local School District                             | School | Butler    | 0                             | 8,189                  | 112,636       | 28,146            | 23,333,066                    |
| New Miami Local School District                          | School | Butler    | 0                             | 2,205                  | 93,855        | 0                 | 6,956,617                     |
| Ross Local School District                               | School | Butler    | 0                             | 39,560                 | 0             | 89,340            | 30,712,981                    |
| Talawanda School District                                | School | Butler    | 0                             | 50,953                 | 831,623       | 0                 | 41,213,092                    |
| Brown Local School District                              | School | Carroll   | 0                             | 46,875                 | 101,128       | 0                 | 14,708,047                    |
| Carrollton Exempted Village School District              | School | Carroll   | 0                             | 10,307                 | 131,309       | 0                 | 19,154,139                    |
| Mechanicsburg Exempted Village School District           | School | Champaign | 0                             | 2,097                  | 41,830        | 0                 | 8,699,445                     |
| Triad Local School District                              | School | Champaign | 0                             | 1,474                  | 73,646        | 0                 | 8,910,266                     |
| Clark Shawnee Local School District                      | School | Clark     | 4,458                         | 61                     | 45,890        | 0                 | 15,728,025                    |
| Greenon Local School District                            | School | Clark     | 0                             | 10,553                 | 5,693         | 4,497             | 14,139,264                    |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
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**General Revenues (Continued)**

| School                                                    | Type   | County     | Unrestricted<br>Contributions | Investment<br>Earnings | Miscellaneous | Other<br>Revenues | * Total General<br>Revenues * |
|-----------------------------------------------------------|--------|------------|-------------------------------|------------------------|---------------|-------------------|-------------------------------|
| Northeastern Local School District                        | School | Clark      | 101,146                       | 31,227                 | 282,632       | 208,827           | 26,845,699                    |
| Northwestern Local School District                        | School | Clark      | 0                             | 118,211                | 192,412       | 0                 | 18,288,439                    |
| Southeastern Local School District                        | School | Clark      | 0                             | 11,779                 | 49,655        | 0                 | 7,560,193                     |
| Springfield City School District                          | School | Clark      | 0                             | 173,477                | 576,058       | 0                 | 86,477,913                    |
| Tecumseh Local School District                            | School | Clark      | 5,040                         | 5,657                  | 85,694        | 0                 | 27,871,686                    |
| Batavia Local School District                             | School | Clermont   | 0                             | 88,122                 | 547,071       | 0                 | 19,966,154                    |
| Bethel-Tate Local School District                         | School | Clermont   | 27,487                        | 17,938                 | 90,533        | 0                 | 13,025,715                    |
| Clermont Northeastern Local School District               | School | Clermont   | 0                             | 803                    | 529,414       | 0                 | 17,082,078                    |
| Felicity-Franklin Local School District                   | School | Clermont   | 0                             | 20,210                 | 135,360       | 0                 | 9,584,607                     |
| Goshen Local School District                              | School | Clermont   | 8,829                         | 14,911                 | 562,959       | 0                 | 22,587,962                    |
| Milford Exempted Village School District                  | School | Clermont   | 47,093                        | 45,788                 | 0             | 644,241           | 65,766,865                    |
| New Richmond Exempted Village School District             | School | Clermont   | 0                             | 303,537                | 142,734       | 0                 | 24,561,916                    |
| West Clermont Local School District                       | School | Clermont   | 0                             | 20,915                 | 0             | 1,229,782         | 78,582,811                    |
| Williamsburg Local School District                        | School | Clermont   | 0                             | 15,504                 | 285,291       | 0                 | 8,440,804                     |
| Blanchester Local School District                         | School | Clinton    | 0                             | 32,478                 | 0             | 217,819           | 13,727,571                    |
| Clinton Massie Local School District                      | School | Clinton    | 23,039                        | 15,482                 | 0             | 226,868           | 14,424,200                    |
| East Clinton Local School District                        | School | Clinton    | 0                             | 35,218                 | 123,981       | 0                 | 11,606,955                    |
| Wilmington City School District                           | School | Clinton    | 0                             | 8,246                  | 0             | 467,713           | 23,931,419                    |
| Beaver Local School District                              | School | Columbiana | 0                             | 307,600                | 35,117        | 0                 | 30,368,615                    |
| Columbiana Exempted Village School District               | School | Columbiana | 0                             | 280,620                | 9,314         | 0                 | 8,747,782                     |
| Crestview Local School District                           | School | Columbiana | 0                             | 17,982                 | 47,580        | 0                 | 9,125,027                     |
| East Liverpool City School District                       | School | Columbiana | 0                             | 27,575                 | 68,995        | 0                 | 24,102,772                    |
| East Palestine City School District                       | School | Columbiana | 0                             | 7,653                  | 73,731        | 0                 | 10,748,676                    |
| Lisbon Exempted Village School District                   | School | Columbiana | 1,244                         | 45,350                 | 0             | 0                 | 7,517,247                     |
| Salem City School District                                | School | Columbiana | 0                             | 596                    | 183,048       | 0                 | 17,684,946                    |
| Southern Local School District                            | School | Columbiana | 0                             | 1,861                  | 122,365       | 0                 | 8,323,954                     |
| United Local School District                              | School | Columbiana | 0                             | 90,661                 | 27,709        | 0                 | 10,511,293                    |
| Wellsville Local School District                          | School | Columbiana | 0                             | 7,082                  | 23,359        | 0                 | 7,159,845                     |
| Coshocton City School District                            | School | Coshocton  | 0                             | 4,950                  | 143,865       | 0                 | 14,508,938                    |
| Ridgewood Local School District                           | School | Coshocton  | 0                             | 14,972                 | 38,424        | 0                 | 10,180,551                    |
| River View Local School District                          | School | Coshocton  | 0                             | 31,202                 | 131,276       | 0                 | 19,185,413                    |
| Buckeye Central Local School District                     | School | Crawford   | 0                             | 9,479                  | 32,941        | 0                 | 8,418,546                     |
| Bucyrus City School District                              | School | Crawford   | 0                             | 23,998                 | 34,631        | 0                 | 13,875,218                    |
| Colonel Crawford Local School District                    | School | Crawford   | 0                             | 5,584                  | 11,769        | 0                 | 8,340,100                     |
| Galion City School District                               | School | Crawford   | 6,679                         | 7,626                  | 177,140       | 0                 | 15,797,950                    |
| Wynford Local School District                             | School | Crawford   | 0                             | 9,995                  | 36,201        | 0                 | 9,330,711                     |
| Bay Village City School District                          | School | Cuyahoga   | 0                             | 86,829                 | 469,267       | 0                 | 34,602,017                    |
| Beachwood City School District                            | School | Cuyahoga   | 0                             | 176,869                | 2,650,161     | 61,938            | 42,285,049                    |
| Bedford City School District                              | School | Cuyahoga   | 11,303                        | 4,762                  | 606,613       | 0                 | 40,717,011                    |
| Berea City School District                                | School | Cuyahoga   | 51,639                        | 8,164                  | 149,550       | 0                 | 79,773,004                    |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 0                             | 129,508                | 152,158       | 0                 | 50,931,890                    |
| Brooklyn City School District                             | School | Cuyahoga   | 0                             | 14,970                 | 198,246       | 0                 | 16,400,032                    |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 0                             | 50,131                 | 16,218        | 0                 | 30,974,355                    |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 0                             | 504,723                | 828,984       | 0                 | 116,026,292                   |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
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**General Revenues (Continued)**

| School                                       | Type   | County    | Unrestricted<br>Contributions | Investment<br>Earnings | Miscellaneous | Other<br>Revenues | * Total General<br>Revenues * |
|----------------------------------------------|--------|-----------|-------------------------------|------------------------|---------------|-------------------|-------------------------------|
| Cleveland Municipal School District          | School | Cuyahoga  | 0                             | 2,942,716              | 11,359,594    | 0                 | 696,265,160                   |
| Cuyahoga Heights Local School District       | School | Cuyahoga  | 4,871                         | 2,471                  | 97,253        | 0                 | 14,043,738                    |
| East Cleveland City School District          | School | Cuyahoga  | 1,063                         | 113,353                | 852,866       | 0                 | 40,302,986                    |
| Euclid City School District                  | School | Cuyahoga  | 0                             | 16,217                 | 719,328       | 0                 | 78,289,538                    |
| Fairview Park City School District           | School | Cuyahoga  | 0                             | 135,563                | 26,392        | 0                 | 23,544,328                    |
| Garfield Heights City School District        | School | Cuyahoga  | 627                           | 46,738                 | 98,480        | 0                 | 40,595,629                    |
| Independence Local School District           | School | Cuyahoga  | 0                             | 15,820                 | 172,755       | 0                 | 19,964,740                    |
| Lakewood City School District                | School | Cuyahoga  | 0                             | 106,629                | 112,093       | 0                 | 74,915,606                    |
| Maple Heights City School District           | School | Cuyahoga  | 12,515                        | 14,429                 | 419,368       | 0                 | 38,970,975                    |
| Mayfield City School District                | School | Cuyahoga  | 0                             | 76,634                 | 1,417,331     | 0                 | 71,111,900                    |
| North Olmsted City School District           | School | Cuyahoga  | 0                             | 37,478                 | 649,250       | 0                 | 56,210,115                    |
| North Royalton City School District          | School | Cuyahoga  | 3,304                         | 103,857                | 296,715       | 0                 | 50,713,098                    |
| Olmsted Falls City School District           | School | Cuyahoga  | 0                             | 30,151                 | 0             | 0                 | 43,270,008                    |
| Orange City School District                  | School | Cuyahoga  | 0                             | 244,346                | 0             | 332,329           | 51,225,068                    |
| Parma City School District                   | School | Cuyahoga  | 64,075                        | 36,345                 | 0             | 1,816,031         | 137,552,325                   |
| Richmond Heights Local School District       | School | Cuyahoga  | 0                             | 2,843                  | 138,049       | 0                 | 13,626,594                    |
| Rocky River City School District             | School | Cuyahoga  | 0                             | 46,764                 | 407,580       | 0                 | 42,407,134                    |
| Shaker Heights City School District          | School | Cuyahoga  | 0                             | 141,545                | 729,689       | 0                 | 90,988,103                    |
| Solon City School District                   | School | Cuyahoga  | 0                             | 77,373                 | 502,579       | 400,330           | 75,469,939                    |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 300                           | 72,155                 | 1,036,450     | 0                 | 58,861,276                    |
| Strongsville City School District            | School | Cuyahoga  | 0                             | 97,236                 | 214,127       | 0                 | 79,129,216                    |
| Warrensville Heights City School District    | School | Cuyahoga  | 1,392                         | 18,741                 | 0             | 57,368            | 37,081,450                    |
| Westlake City School District                | School | Cuyahoga  | 0                             | 175,372                | 367,788       | 0                 | 60,847,962                    |
| Greenville City School District              | School | Darke     | 2,501                         | 1,489                  | 168,696       | 0                 | 46,913,563                    |
| Ayersville Local School District             | School | Defiance  | 0                             | 14,417                 | 0             | 2,831             | 6,763,151                     |
| Big Walnut Local School District             | School | Delaware  | 139,902                       | 31,823                 | 539,466       | 0                 | 34,102,539                    |
| Buckeye Valley Local School District         | School | Delaware  | 0                             | 13,243                 | 343,197       | 0                 | 24,488,827                    |
| Delaware City School District                | School | Delaware  | 0                             | 152,459                | 1,182,230     | 0                 | 55,449,920                    |
| Olentangy Local School District              | School | Delaware  | 30,061                        | 402,355                | 1,067,951     | 0                 | 210,658,976                   |
| Edison Local School District                 | School | Erie      | 0                             | 5,724                  | 35,470        | 0                 | 13,976,179                    |
| Huron City School District                   | School | Erie      | 0                             | 16,828                 | 58,603        | 0                 | 14,132,870                    |
| Kelleys Island Local School District         | School | Erie      | 0                             | 1,568                  | 5,165         | 0                 | 471,920                       |
| Margaretta Local School District             | School | Erie      | 0                             | 2,544                  | 266,942       | 0                 | 11,662,722                    |
| Perkins Local School District                | School | Erie      | 0                             | 3,621                  | 69,619        | 0                 | 18,590,535                    |
| Sandusky City School District                | School | Erie      | 66,046                        | 26,696                 | 0             | 1,491,820         | 40,579,262                    |
| Vermilion Local School District              | School | Erie      | 0                             | 226,606                | 55,454        | 0                 | 21,623,844                    |
| Amanda-Clearcreek Local School District      | School | Fairfield | 0                             | 26,807                 | 132,958       | 0                 | 15,722,454                    |
| Bloom-Carroll Local School District          | School | Fairfield | 0                             | 19,720                 | 172,797       | 0                 | 16,702,777                    |
| Fairfield Union Local School District        | School | Fairfield | 0                             | 21,073                 | 93,426        | 0                 | 18,965,890                    |
| Lancaster City School District               | School | Fairfield | 5,358                         | 575,118                | 119,890       | 0                 | 60,451,070                    |
| Liberty Union-Thurston Local School District | School | Fairfield | 0                             | 99,727                 | 164,232       | 517,145           | 14,205,372                    |
| Pickerington Local School District           | School | Fairfield | 0                             | 107,548                | 219,299       | 0                 | 110,895,019                   |
| Miami Trace Local School District            | School | Fayette   | 0                             | 36,385                 | 0             | 340,000           | 24,677,519                    |
| Washington Court House City School District  | School | Fayette   | 12,174                        | 12,248                 | 183,995       | 0                 | 17,155,721                    |



**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
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**General Revenues (Continued)**

| School                                          | Type   | County   | Unrestricted<br>Contributions | Investment<br>Earnings | Miscellaneous | Other<br>Revenues | * Total General<br>Revenues * |
|-------------------------------------------------|--------|----------|-------------------------------|------------------------|---------------|-------------------|-------------------------------|
| Canal Winchester Local School District          | School | Franklin | 0                             | 25,098                 | 125,586       | 320,585           | 38,493,614                    |
| Columbus City School District                   | School | Franklin | 0                             | 793,399                | 5,845,751     | 0                 | 775,489,487                   |
| Dublin City School District                     | School | Franklin | 0                             | 522,271                | 1,786,942     | 0                 | 210,622,711                   |
| Gahanna-Jefferson City School District          | School | Franklin | 0                             | 38,255                 | 372,197       | 0                 | 82,291,623                    |
| Grandview Heights City School District          | School | Franklin | 0                             | 14,689                 | 66,901        | 0                 | 16,712,462                    |
| Groveport Madison Local School District         | School | Franklin | 35,225,359                    | 3,467                  | 581,561       | 0                 | 65,638,091                    |
| Hamilton Local School District                  | School | Franklin | 0                             | 54,140                 | 64,313        | 0                 | 27,032,109                    |
| Hilliard City School District                   | School | Franklin | 0                             | 140,830                | 5,496,686     | 0                 | 194,122,187                   |
| New Albany-Plain Local School District          | School | Franklin | 0                             | 37,943                 | 1,500,000     | 568,558           | 65,886,310                    |
| Southwestern City School District               | School | Franklin | 0                             | 904,617                | 0             | 8,689,146         | 239,135,311                   |
| Upper Arlington City School District            | School | Franklin | 0                             | 99,813                 | 2,098,764     | 0                 | 90,716,653                    |
| Westerville City School District                | School | Franklin | 0                             | 74,676                 | 48,440        | 0                 | 177,578,968                   |
| Whitehall City School District                  | School | Franklin | 0                             | 58,594                 | 230,000       | 0                 | 34,615,433                    |
| Worthington City School District                | School | Franklin | 0                             | 582,395                | 0             | 1,197,469         | 137,420,915                   |
| Archbold Area Local School District             | School | Fulton   | 0                             | 36,282                 | 71,586        | 131,516           | 12,565,313                    |
| Wauseon Exempted Village School District        | School | Fulton   | 0                             | 9,176                  | 152,083       | 0                 | 16,424,912                    |
| Gallia Local School District                    | School | Gallia   | 1,100                         | 51,022                 | 177,709       | 0                 | 24,227,239                    |
| Gallipolis City School District                 | School | Gallia   | 0                             | 37,225                 | 371,716       | 0                 | 18,882,629                    |
| Berkshire Local School District                 | School | Geauga   | 3,680                         | 5,439                  | 48,801        | 0                 | 10,625,783                    |
| Cardinal Local School District                  | School | Geauga   | 0                             | 7,058                  | 410,619       | 0                 | 12,890,265                    |
| Kenston Local School District                   | School | Geauga   | 0                             | 27,123                 | 94,022        | 0                 | 37,352,216                    |
| Ledgemont Local School District                 | School | Geauga   | 0                             | 570                    | 0             | 115,818           | 5,661,786                     |
| West Geauga Local School District               | School | Geauga   | 0                             | 44,117                 | 79,135        | 0                 | 26,400,925                    |
| Beavercreek City School District                | School | Greene   | 0                             | 86,802                 | 682,935       | 0                 | 85,178,453                    |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 0                             | 2,262                  | 117,916       | 0                 | 27,479,608                    |
| Cedar Cliff Local School District               | School | Greene   | 0                             | 13,075                 | 61,552        | 0                 | 6,810,283                     |
| Fairborn City School District                   | School | Greene   | 1,000                         | 26,303                 | 0             | 978,653           | 41,824,218                    |
| Greeneview Local School District                | School | Greene   | 14,582                        | 16,043                 | 85,138        | 0                 | 12,578,459                    |
| Xenia Community School District                 | School | Greene   | 0                             | 23,724                 | 117,041       | 0                 | 45,566,385                    |
| Yellow Springs Exempted Village School District | School | Greene   | 0                             | 6,161                  | 18,370        | 0                 | 7,605,912                     |
| Cambridge City School District                  | School | Guernsey | 0                             | 15,666                 | 189,051       | 0                 | 19,372,121                    |
| East Guernsey Local School District             | School | Guernsey | 0                             | 10,276                 | 85,227        | 0                 | 9,744,506                     |
| Rolling Hills Local School District             | School | Guernsey | 0                             | 10,401                 | 62,919        | 0                 | 15,231,472                    |
| Cincinnati City School District                 | School | Hamilton | 0                             | 822,672                | 445,127       | 0                 | 505,722,479                   |
| Deer Park Community City School District        | School | Hamilton | 110,746                       | 12,304                 | 0             | 159,153           | 15,995,507                    |
| Finneytown Local School District                | School | Hamilton | 3,542                         | 12,385                 | 0             | 140,318           | 18,424,442                    |
| Forest Hills Local School District              | School | Hamilton | 0                             | 21,839                 | 1,350,530     | 0                 | 77,084,510                    |
| Indian Hill Exempted Village School District    | School | Hamilton | 0                             | 349,556                | 31,156        | (797,127)         | 35,825,216                    |
| Loveland City School District                   | School | Hamilton | 14,932                        | 24,780                 | 0             | 94,914            | 48,083,265                    |
| Madeira City School District                    | School | Hamilton | 76,942                        | 22,913                 | 0             | 130,668           | 19,923,251                    |
| Mariemont City School District                  | School | Hamilton | 13,094                        | 30,629                 | 0             | 39,839            | 23,796,524                    |
| Mt. Healthy City School District                | School | Hamilton | 24,683                        | 29,469                 | 0             | 576,408           | 35,179,678                    |
| North College Hill City School District         | School | Hamilton | 0                             | 1,375                  | 81,000        | 0                 | 13,787,163                    |
| Northwest Local School District                 | School | Hamilton | 155,139                       | 312,279                | 178,587       | 0                 | 88,449,891                    |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
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**General Revenues (Continued)**

| School                                          | Type   | County    | Unrestricted<br>Contributions | Investment<br>Earnings | Miscellaneous | Other<br>Revenues | * Total General<br>Revenues * |
|-------------------------------------------------|--------|-----------|-------------------------------|------------------------|---------------|-------------------|-------------------------------|
| Norwood City School District                    | School | Hamilton  | 118,063                       | 90,265                 | 0             | 233,150           | 25,529,216                    |
| Oak Hills Local School District                 | School | Hamilton  | 151,374                       | 59,083                 | 0             | 442,594           | 72,826,013                    |
| Princeton City School District                  | School | Hamilton  | 66,434                        | (65,250)               | 516,796       | 0                 | 91,192,214                    |
| Reading Community City School District          | School | Hamilton  | 5,838                         | 24,003                 | 70,499        | 7,252             | 12,058,848                    |
| Southwest Local School District                 | School | Hamilton  | 7,828                         | 11,095                 | 0             | 242,650           | 31,544,860                    |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 2,326                         | 1,134                  | 0             | 298,200           | 11,075,230                    |
| Sycamore Community City School District         | School | Hamilton  | 176,389                       | 267,352                | 0             | 372,056           | 78,957,557                    |
| Three Rivers Local School District              | School | Hamilton  | 295,637                       | 32,227                 | 0             | 174,279           | 23,523,028                    |
| Winton Woods City School District               | School | Hamilton  | 0                             | 19,797                 | 0             | 548,733           | 41,073,875                    |
| Wyoming City School District                    | School | Hamilton  | 534,033                       | 96,473                 | 0             | 193,910           | 25,550,322                    |
| Arcadia Local School District                   | School | Hancock   | 31,131                        | 8,396                  | 25,986        | 0                 | 5,337,905                     |
| Arlington Local School District                 | School | Hancock   | 9,851                         | 4,243                  | 25,546        | 0                 | 5,528,641                     |
| Findlay City School District                    | School | Hancock   | 0                             | 314,511                | 505,648       | 165,012           | 58,744,304                    |
| Liberty Benton Local School District            | School | Hancock   | 3,617                         | 5,612                  | 95,353        | 0                 | 12,648,852                    |
| Van Buren Local School District                 | School | Hancock   | 0                             | 50,959                 | 63,646        | 0                 | 11,106,844                    |
| Conotton Valley Union Local School District     | School | Harrison  | 0                             | 129                    | 21,012        | 0                 | 4,823,547                     |
| Holgate Local School District                   | School | Henry     | 4,500                         | 6,426                  | 94,798        | 0                 | 5,064,569                     |
| Liberty Center Local School District            | School | Henry     | 347,158                       | 11,193                 | 119,337       | 0                 | 11,777,645                    |
| Napoleon Area City School District              | School | Henry     | 48,735                        | 78,883                 | 123,615       | 0                 | 29,902,125                    |
| Patrick Henry Local School District             | School | Henry     | 50                            | 7,103                  | 358,508       | 0                 | 10,954,419                    |
| Fairfield Local School District                 | School | Highland  | 0                             | 6,196                  | 46,450        | 0                 | 7,520,955                     |
| Greenfield Exempted Village School District     | School | Highland  | 1,100                         | 75,607                 | 163,607       | 0                 | 5,634,122                     |
| Hillsboro City School District                  | School | Highland  | 5,556                         | 66,472                 | 268,505       | 0                 | 22,473,741                    |
| Lynchburg Clay Local School District            | School | Highland  | 0                             | 108,069                | 121,959       | 0                 | 10,285,923                    |
| Logan-Hocking Local School District             | School | Hocking   | 0                             | 254,336                | 635,001       | 0                 | 35,432,331                    |
| East Holmes Local School District               | School | Holmes    | 0                             | 17,261                 | 98,647        | 0                 | 15,124,216                    |
| West Holmes Local School District               | School | Holmes    | 0                             | 16,778                 | 143,709       | 0                 | 22,944,092                    |
| Bellevue City School District                   | School | Huron     | 0                             | 47,190                 | 125,357       | 0                 | 19,655,352                    |
| Monroeville Local School District               | School | Huron     | 0                             | 5,908                  | 10,867        | 0                 | 6,027,469                     |
| New London Local School District                | School | Huron     | 0                             | 6,480                  | 0             | 70,740            | 9,389,666                     |
| Norwalk City School District                    | School | Huron     | 0                             | 26,398                 | 111,019       | 0                 | 22,950,067                    |
| South Central Local School District             | School | Huron     | 0                             | 9,353                  | 94,681        | 0                 | 7,550,310                     |
| Western Reserve Local School District           | School | Huron     | 0                             | 12,590                 | 64,702        | 0                 | 10,564,169                    |
| Willard City School District                    | School | Huron     | 0                             | 35,071                 | 143,770       | 0                 | 17,044,202                    |
| Wellston City School District                   | School | Jackson   | 295                           | 16,977                 | 3,999         | 0                 | 12,747,319                    |
| Buckeye Local School District                   | School | Jefferson | 0                             | 867                    | 75,786        | 29,696            | 16,976,453                    |
| Edison Local School District                    | School | Jefferson | 0                             | 100                    | 48,937        | 0                 | 16,235,663                    |
| Indian Creek Local School District              | School | Jefferson | 0                             | 1,703                  | 10,887        | 0                 | 17,476,515                    |
| Steubenville City School District               | School | Jefferson | 317,849                       | 119,804                | 40,214        | 0                 | 15,684,733                    |
| Toronto City School District                    | School | Jefferson | 3,080                         | 8,025                  | 78,432        | 0                 | 6,668,283                     |
| Kirtland Local School District                  | School | Lake      | 14,191                        | 23,628                 | 0             | 127,483           | 15,662,441                    |
| Mentor Exempted Village School District         | School | Lake      | 55,409                        | 177,630                | 359,250       | 0                 | 93,409,499                    |
| Perry Local School District                     | School | Lake      | 0                             | 258,124                | 390,658       | 0                 | 25,252,737                    |
| Riverside Local School District                 | School | Lake      | 30,458                        | 3,098                  | 152,939       | 0                 | 40,353,887                    |

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**General Revenues (Continued)**

| School                                            | Type   | County   | Unrestricted<br>Contributions | Investment<br>Earnings | Miscellaneous | Other<br>Revenues | * Total General<br>Revenues * |
|---------------------------------------------------|--------|----------|-------------------------------|------------------------|---------------|-------------------|-------------------------------|
| Willoughby-Eastlake City School District          | School | Lake     | 0                             | (46,070)               | 756,162       | 0                 | 86,539,147                    |
| Chesapeake Union Exempted Village School District | School | Lawrence | 17,560                        | 2,697                  | 75,671        | 0                 | 10,696,207                    |
| Dawson-Bryant Local School District               | School | Lawrence | 0                             | 11,731                 | 8,005         | 0                 | 10,569,823                    |
| Fairland Local School District                    | School | Lawrence | 50                            | 15,656                 | 329,232       | 11,630            | 12,435,447                    |
| Ironton City School District                      | School | Lawrence | 0                             | 11,217                 | 142,780       | 0                 | 13,130,652                    |
| Rock Hill Local School District                   | School | Lawrence | 843                           | 12,101                 | 517,009       | 0                 | 15,751,609                    |
| South Point Local School District                 | School | Lawrence | 0                             | 19,840                 | 67,472        | 0                 | 17,030,536                    |
| Symmes Valley Local School District               | School | Lawrence | 0                             | 26,610                 | 55,151        | 3,065             | 7,557,281                     |
| Granville Exempted Village School District        | School | Licking  | 8,209,863                     | 11,992                 | 110,791       | 0                 | 28,149,863                    |
| Heath City School District                        | School | Licking  | 0                             | 6,886                  | 543,418       | 0                 | 16,146,784                    |
| Johnstown-Monroe Local School District            | School | Licking  | 0                             | 55,215                 | 48,125        | 0                 | 14,806,318                    |
| Lakewood Local School District                    | School | Licking  | 0                             | 49,826                 | 149,236       | 0                 | 22,004,422                    |
| Licking Heights Local School District             | School | Licking  | 0                             | 21,590                 | 316,834       | 0                 | 38,202,916                    |
| Licking Valley Local School District              | School | Licking  | 0                             | 8,162                  | 0             | 425,891           | 17,732,367                    |
| Newark City School District                       | School | Licking  | 0                             | 37,478                 | 432,353       | 0                 | 62,464,101                    |
| North Fork Local School District                  | School | Licking  | 0                             | 13,120                 | 46,039        | 0                 | 15,158,614                    |
| Northridge Local School District                  | School | Licking  | 0                             | 4,664                  | 11,848        | 0                 | 11,857,867                    |
| Riverside Local School District                   | School | Logan    | 0                             | 7,274                  | 55,666        | 0                 | 7,206,956                     |
| Amherst Exempted Village School District          | School | Lorain   | 56,932                        | 41,700                 | 419,286       | 0                 | 37,791,247                    |
| Avon Lake City School District                    | School | Lorain   | 0                             | 41,298                 | 531,290       | 0                 | 40,960,497                    |
| Avon Local School District                        | School | Lorain   | 0                             | 349,699                | 2,014,598     | 0                 | 37,145,338                    |
| Columbia Local School District                    | School | Lorain   | 0                             | 823                    | 75,166        | 0                 | 10,536,144                    |
| Elyria City School District                       | School | Lorain   | 0                             | 35,071                 | 543,333       | 0                 | 78,805,970                    |
| Firelands Local School District                   | School | Lorain   | 0                             | 13,296                 | 41,094        | 16,492            | 16,233,327                    |
| Keystone Local School District                    | School | Lorain   | 0                             | 43,593                 | 285,758       | 725               | 13,997,788                    |
| Lorain City School District                       | School | Lorain   | 0                             | 287,554                | 679,389       | 0                 | 96,098,079                    |
| Midview Local School District                     | School | Lorain   | 0                             | 4,069                  | 269,747       | 0                 | 28,775,577                    |
| North Ridgeville City School District             | School | Lorain   | 0                             | 18,175                 | 1,762,735     | 0                 | 27,803,746                    |
| Oberlin City School District                      | School | Lorain   | 0                             | 3,203                  | 0             | 289,096           | 13,592,828                    |
| Sheffield-Sheffield Lake City School District     | School | Lorain   | 0                             | 29,946                 | 155,692       | 0                 | 18,160,188                    |
| Wellington Exempted Village School District       | School | Lorain   | 0                             | 50,268                 | 159,898       | 0                 | 13,087,789                    |
| Anthony Wayne Local School District               | School | Lucas    | 0                             | 29,718                 | 314,604       | 0                 | 37,871,062                    |
| Oregon City School District                       | School | Lucas    | 0                             | 104,423                | 94,305        | 0                 | 38,052,034                    |
| Ottawa Hills Local School District                | School | Lucas    | 0                             | 23,867                 | 87,315        | 0                 | 14,599,532                    |
| Springfield Local School District                 | School | Lucas    | 0                             | 9,412                  | 62,035        | 0                 | 34,355,347                    |
| Sylvania City School District                     | School | Lucas    | 0                             | 18,533                 | 457,237       | 0                 | 83,835,842                    |
| Toledo City School District                       | School | Lucas    | 0                             | 15,820                 | 233,596       | 0                 | 329,959,386                   |
| Washington Local School District                  | School | Lucas    | 0                             | 56,900                 | 425,161       | 0                 | 67,935,005                    |
| Jefferson Local School District                   | School | Madison  | 0                             | 6,245                  | 61,099        | 0                 | 12,809,891                    |
| Jonathan Alder Local School District              | School | Madison  | 0                             | 27,861                 | 92,292        | 0                 | 17,671,914                    |
| London City School District                       | School | Madison  | 9,624,998                     | 3,410                  | 0             | 230,736           | 21,645,034                    |
| Madison-Plains Local School District              | School | Madison  | 0                             | 2,826                  | 68,445        | 0                 | 12,766,854                    |
| Austintown Local School District                  | School | Mahoning | 0                             | 3,479                  | 53,352        | 0                 | 39,636,297                    |
| Boardman Local School District                    | School | Mahoning | 0                             | 10,574                 | 266,582       | 0                 | 43,034,385                    |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**General Revenues (Continued)**

| School                                     | Type   | County     | Unrestricted<br>Contributions | Investment<br>Earnings | Miscellaneous | Other<br>Revenues | * Total General<br>Revenues * |
|--------------------------------------------|--------|------------|-------------------------------|------------------------|---------------|-------------------|-------------------------------|
| Campbell City School District              | School | Mahoning   | 24,488                        | 31                     | 28,391        | 0                 | 12,402,216                    |
| Canfield Local School District             | School | Mahoning   | 0                             | 13,901                 | 37,702        | 0                 | 24,945,718                    |
| Jackson-Milton Local School District       | School | Mahoning   | 0                             | 311                    | 39,414        | 0                 | 8,985,622                     |
| Lowellville Local School District          | School | Mahoning   | 0                             | 23,924                 | 15,679        | 24,236            | 3,264,723                     |
| Poland Local School District               | School | Mahoning   | 0                             | 1,271                  | 79,597        | 0                 | 20,950,434                    |
| Sebring Local School District              | School | Mahoning   | 0                             | 1,367                  | 230,858       | 0                 | 6,508,356                     |
| South Range Local School District          | School | Mahoning   | 0                             | 508                    | 76,311        | 0                 | 11,439,569                    |
| Springfield Local School District          | School | Mahoning   | 0                             | 7,421                  | 55,897        | 0                 | 10,495,463                    |
| Struthers City School District             | School | Mahoning   | 0                             | 8,439                  | 160,747       | 0                 | 17,295,899                    |
| West Branch Local School District          | School | Mahoning   | 0                             | 20,926                 | 140,075       | 0                 | 16,185,476                    |
| Western Reserve Local School District      | School | Mahoning   | 0                             | 5,103                  | 147,039       | 0                 | 6,045,709                     |
| Youngstown City School District            | School | Mahoning   | 119,122                       | 512,315                | 388,970       | 0                 | 100,998,134                   |
| Elgin Local School District                | School | Marion     | 0                             | 53,015                 | 217,398       | 0                 | 13,648,737                    |
| Marion City School District                | School | Marion     | 0                             | 67,368                 | 542,040       | 0                 | 42,217,069                    |
| Pleasant Local School District             | School | Marion     | 0                             | 10,782                 | 72,692        | 0                 | 8,724,104                     |
| Ridgedale Local School District            | School | Marion     | 0                             | 11,434                 | 65,830        | 0                 | 6,958,639                     |
| River Valley Local School District         | School | Marion     | 1,364                         | 1,656                  | 129,757       | 0                 | 13,981,774                    |
| Black River Local School District          | School | Medina     | 0                             | 18,275                 | 89,687        | 222,380           | 13,078,414                    |
| Brunswick City School District             | School | Medina     | 0                             | 47,437                 | 59,035        | 0                 | 68,013,142                    |
| Buckeye Local School District              | School | Medina     | 0                             | 945                    | 24,877        | 0                 | 22,552,313                    |
| Cloverleaf Local School District           | School | Medina     | 0                             | 6,529                  | 24,042        | 1,043,255         | 26,236,096                    |
| Highland Local School District             | School | Medina     | 0                             | 72,970                 | 73,359        | 1,226,381         | 31,915,930                    |
| Medina City School District                | School | Medina     | 375                           | 46,121                 | 1,188,831     | 0                 | 75,351,648                    |
| Wadsworth City School District             | School | Medina     | 0                             | 9,697                  | 0             | 1,849,588         | 45,654,676                    |
| Eastern Local School District              | School | Meigs      | 82,863                        | 6,736                  | 51,093        | 0                 | 7,336,917                     |
| Meigs Local School District                | School | Meigs      | 7,495                         | 68,542                 | 143,797       | 5,833             | 17,298,464                    |
| Southern Local School District             | School | Meigs      | 30,654                        | 26,260                 | 23,333        | 78,578            | 6,400,825                     |
| Bethel Local School District               | School | Miami      | 0                             | 20,361                 | 186,810       | 0                 | 9,144,363                     |
| Covington Exempted Village School District | School | Miami      | 0                             | 20,866                 | 17,184        | 0                 | 8,466,359                     |
| Miami East Local School District           | School | Miami      | 0                             | 8,985                  | 68,764        | 0                 | 15,811,911                    |
| Piqua City School District                 | School | Miami      | 0                             | 239,157                | 306,281       | 0                 | 35,124,381                    |
| Tipp City Exempted Village School District | School | Miami      | 0                             | 6,299                  | 86,229        | 0                 | 23,724,417                    |
| Troy City School District                  | School | Miami      | 0                             | 102,161                | 0             | 334,122           | 43,740,008                    |
| Switzerland of Ohio Local School District  | School | Monroe     | 0                             | 72,449                 | 161,249       | 1,185,449         | 28,909,797                    |
| Brookville Local School District           | School | Montgomery | 34,345                        | 120,978                | 0             | 197,669           | 13,321,379                    |
| Centerville City School District           | School | Montgomery | 127,067                       | 357,459                | 0             | 137,835           | 90,150,565                    |
| Dayton City School District                | School | Montgomery | 0                             | 360,954                | 1,894,166     | 0                 | 225,924,772                   |
| Huber Heights City School District         | School | Montgomery | 0                             | 72,335                 | 451,861       | 0                 | 65,094,143                    |
| Jefferson Township Local School District   | School | Montgomery | 0                             | 2,895                  | 7,460         | 0                 | 6,707,651                     |
| Kettering City School District             | School | Montgomery | 0                             | 162,671                | 461,224       | 0                 | 90,417,078                    |
| Mad River Local School District            | School | Montgomery | 34,521                        | 76,289                 | 0             | 127,636           | 32,849,853                    |
| Miamisburg City School District            | School | Montgomery | 0                             | 156,396                | 571,375       | 0                 | 56,952,542                    |
| New Lebanon Local School District          | School | Montgomery | 0                             | 2,240                  | 0             | 144,370           | 10,131,288                    |
| Northmont City School District             | School | Montgomery | 0                             | 8,749                  | 0             | 359,450           | 50,811,395                    |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
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**General Revenues (Continued)**

| School                                       | Type   | County     | Unrestricted<br>Contributions | Investment<br>Earnings | Miscellaneous | Other<br>Revenues | * Total General<br>Revenues * |
|----------------------------------------------|--------|------------|-------------------------------|------------------------|---------------|-------------------|-------------------------------|
| Northridge Local School District             | School | Montgomery | 0                             | 112,827                | 7,960         | 0                 | 19,038,957                    |
| Oakwood City School District                 | School | Montgomery | 0                             | 881                    | 144,380       | 0                 | 24,577,564                    |
| Trotwood-Madison City School District        | School | Montgomery | 0                             | 23,243                 | 0             | 672,077           | 30,859,104                    |
| Valley View Local School District            | School | Montgomery | 0                             | 4,687                  | 53,918        | 0                 | 17,671,095                    |
| Vandalia-Butler City School District         | School | Montgomery | 0                             | 38,255                 | 175,954       | 0                 | 32,773,264                    |
| West Carrollton City School District         | School | Montgomery | 0                             | 172,027                | 131,814       | 0                 | 34,906,742                    |
| Morgan Local School District                 | School | Morgan     | 0                             | 48,005                 | 66,764        | 10,000            | 19,667,598                    |
| Cardington-Lincoln Local School District     | School | Morrow     | 0                             | 1,586                  | 235,861       | 0                 | 9,933,734                     |
| Highland Local School District               | School | Morrow     | 3,141                         | 27,462                 | 447,629       | 0                 | 15,920,988                    |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 0                             | 113,282                | 0             | 874,618           | 12,203,852                    |
| Northmor Local School District               | School | Morrow     | 0                             | 2,472                  | 53,508        | 0                 | 11,086,503                    |
| East Muskingum Local School Dist             | School | Muskingum  | 0                             | 57,695                 | 200,068       | 0                 | 16,763,941                    |
| Franklin Local School District               | School | Muskingum  | 0                             | 170,100                | 4,099         | 0                 | 19,563,113                    |
| Maysville Local School District              | School | Muskingum  | 0                             | 8,383                  | 0             | 193,279           | 15,645,530                    |
| Tri-Valley Local School District             | School | Muskingum  | 0                             | 110,036                | 90,518        | 0                 | 26,223,177                    |
| West Muskingum Local School District         | School | Muskingum  | 0                             | 9,581                  | 27,875        | 0                 | 16,148,016                    |
| Zanesville City School District              | School | Muskingum  | 0                             | 59,708                 | 32,312        | 0                 | 34,489,023                    |
| Caldwell Exempted Village School District    | School | Noble      | 27,001                        | 7,769                  | 245,740       | 0                 | 8,578,842                     |
| Noble Local School District                  | School | Noble      | 4,494                         | 15,649                 | 21,471        | 0                 | 9,329,017                     |
| Crooksville Exempted Village School District | School | Perry      | 0                             | 4,531                  | 100,462       | 0                 | 9,343,003                     |
| Circleville City School District             | School | Pickaway   | 0                             | 150,842                | 277,029       | 0                 | 25,654,637                    |
| Logan Elm Local School District              | School | Pickaway   | 0                             | 44,744                 | 26,248        | 0                 | 17,835,230                    |
| Teays Valley Local School District           | School | Pickaway   | 0                             | 45,747                 | 27,711        | 0                 | 35,997,315                    |
| Westfall Local School District               | School | Pickaway   | 0                             | 51,412                 | 299,322       | 0                 | 16,668,939                    |
| Scioto Valley Local School District          | School | Pike       | 2,010                         | 55,771                 | 39,307        | 0                 | 13,932,453                    |
| Waverly City School District                 | School | Pike       | 8,000                         | 23,582                 | 57,797        | 0                 | 16,073,231                    |
| Western Local School District                | School | Pike       | 1,381                         | 8,774                  | 91,384        | 0                 | 7,088,900                     |
| Aurora City School District                  | School | Portage    | 0                             | 11,118                 | 27,305        | 0                 | 38,134,634                    |
| Crestwood Local School District              | School | Portage    | 0                             | 38,843                 | 146,818       | 0                 | 20,989,663                    |
| Field Local School District                  | School | Portage    | 0                             | 965                    | 95,967        | 0                 | 19,598,498                    |
| James A. Garfield Local School District      | School | Portage    | 0                             | 9,430                  | 28,331        | 0                 | 11,616,441                    |
| Kent City School District                    | School | Portage    | 0                             | 25,879                 | 185,874       | 0                 | 45,339,029                    |
| Ravenna City School District                 | School | Portage    | 0                             | 10,615                 | 39,863        | 0                 | 26,618,465                    |
| Rootstown Local School District              | School | Portage    | 0                             | 622                    | 40,429        | 0                 | 11,966,348                    |
| Southeast Local School District              | School | Portage    | 0                             | 10,588                 | 142,650       | 0                 | 19,212,814                    |
| Streetsboro City School District             | School | Portage    | 0                             | 12,832                 | 214,619       | 0                 | 26,862,388                    |
| Waterloo Local School District               | School | Portage    | 0                             | 2,870                  | 18,611        | 0                 | 11,069,688                    |
| Windham Exempted Village School District     | School | Portage    | 0                             | 12,525                 | 23,099        | 0                 | 7,042,269                     |
| Tri-County North Local School District       | School | Preble     | 10,027                        | 1,029                  | 38,710        | 0                 | 8,399,833                     |
| Clear Fork Valley Local School District      | School | Richland   | 0                             | 42,759                 | 17,309        | 0                 | 14,516,693                    |
| Crestview Local School District              | School | Richland   | 0                             | 21,641                 | 42,756        | 0                 | 10,239,904                    |
| Lucas Local School District                  | School | Richland   | 0                             | 14,812                 | 88,529        | 0                 | 5,072,236                     |
| Madison Local School District                | School | Richland   | 0                             | 61,713                 | 73,345        | 0                 | 28,304,200                    |
| Mansfield City School District               | School | Richland   | 0                             | 21,337                 | 1,401,925     | 0                 | 48,047,995                    |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
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**General Revenues (Continued)**

| School                                               | Type   | County   | Unrestricted<br>Contributions | Investment<br>Earnings | Miscellaneous | Other<br>Revenues | * Total General<br>Revenues * |
|------------------------------------------------------|--------|----------|-------------------------------|------------------------|---------------|-------------------|-------------------------------|
| Ontario Local School District                        | School | Richland | 0                             | 49,056                 | 82,869        | 0                 | 14,839,818                    |
| Plymouth Local School District                       | School | Richland | 0                             | 2,055                  | 72,207        | 0                 | 7,416,985                     |
| Shelby City School District                          | School | Richland | 0                             | 9,669                  | 32,300        | 0                 | 17,629,491                    |
| Adena Local School District                          | School | Ross     | 2,167                         | 5,469                  | 39,928        | 2,350,145         | 11,631,992                    |
| Chillicothe City School District                     | School | Ross     | 700                           | 15,644                 | 368,620       | 6,818             | 29,313,521                    |
| Huntington Local School District                     | School | Ross     | 0                             | 1,800                  | 64,325        | 0                 | 10,639,652                    |
| Paint Valley Local School District                   | School | Ross     | 0                             | 718                    | 66,329        | 0                 | 8,975,703                     |
| Southeastern Local School District                   | School | Ross     | 0                             | 15,151                 | 243,983       | 0                 | 2,389,124                     |
| Union-Scioto Local School District                   | School | Ross     | 0                             | 227,795                | 181,642       | 4,765             | 15,148,026                    |
| Zane Trace Local School District                     | School | Ross     | 0                             | 9,288                  | 244,665       | 0                 | 12,511,770                    |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 0                             | 28,815                 | 131,751       | 0                 | 20,566,379                    |
| Fremont City School District                         | School | Sandusky | 0                             | 105,808                | 131,515       | 0                 | 38,864,170                    |
| Gibsonburg Exempted Village School District          | School | Sandusky | 0                             | 30,834                 | 14,086        | 0                 | 8,511,112                     |
| Woodmore Local School District                       | School | Sandusky | 0                             | 73,780                 | 0             | 0                 | 9,642,498                     |
| Bloom Vernon Local School District                   | School | Scioto   | 2,700                         | 5,243                  | 243,212       | 0                 | 8,103,768                     |
| Clay Local School District                           | School | Scioto   | 0                             | 1,172                  | 303,088       | 15,517            | 4,533,264                     |
| Green Local School District                          | School | Scioto   | 3,925                         | 1,804                  | 284,850       | 0                 | 5,776,034                     |
| Minford Local School District                        | School | Scioto   | 15,708                        | 0                      | 174,391       | 0                 | 11,275,611                    |
| New Boston Local School District                     | School | Scioto   | 25,427                        | 12,115                 | 230,226       | 0                 | 4,673,989                     |
| Northwest Local School District                      | School | Scioto   | 1,392                         | 1,154                  | 388,101       | 30,176            | 14,948,794                    |
| Portsmouth City School District                      | School | Scioto   | 0                             | 14,431                 | 100,376       | 0                 | 23,489,523                    |
| Washington-Nile Local School District                | School | Scioto   | 0                             | 45,707                 | 203,021       | 0                 | 12,249,054                    |
| Wheelersburg Local School District                   | School | Scioto   | 13,427                        | 33,558                 | 90,389        | 0                 | 10,846,415                    |
| Bettsville Local School District                     | School | Seneca   | 0                             | 384                    | 118,308       | 775,000           | 2,747,563                     |
| Seneca-East Local School District                    | School | Seneca   | 0                             | 12,259                 | 12,210        | 0                 | 8,075,554                     |
| Tiffin City School District                          | School | Seneca   | 0                             | 14,132                 | 9,166         | 0                 | 18,351,600                    |
| Anna Local School District                           | School | Shelby   | 11,652                        | 67,861                 | 178,332       | 4,515             | 10,743,880                    |
| Botkins Local School District                        | School | Shelby   | 1,412                         | 32,217                 | 12,415        | 0                 | 4,644,930                     |
| Fort Loramie Local School District                   | School | Shelby   | 3,750                         | 30,718                 | 35,701        | 0                 | 8,621,334                     |
| Hardin-Houston Local School District                 | School | Shelby   | 200                           | 11,003                 | 31,377        | 0                 | 8,053,962                     |
| Russia Local School District                         | School | Shelby   | 4,144                         | 223                    | 57,371        | 0                 | 4,211,496                     |
| Alliance City School District                        | School | Stark    | 0                             | 32,163                 | 116,563       | 0                 | 28,918,093                    |
| Canton City School District                          | School | Stark    | 0                             | 62,711                 | 875,375       | 0                 | 101,752,436                   |
| Canton Local School District                         | School | Stark    | 0                             | 31,765                 | 66,692        | (70,356)          | 21,412,486                    |
| Fairless Local School District                       | School | Stark    | 0                             | 4,956                  | 114,816       | 0                 | 14,254,782                    |
| Jackson Local School District                        | School | Stark    | 0                             | 107,379                | 200,887       | 0                 | 56,927,513                    |
| Lake Local School District                           | School | Stark    | 0                             | 12,571                 | 39,221        | 0                 | 30,952,092                    |
| Louisville City School District                      | School | Stark    | 4,210                         | 1,400                  | 177,834       | 0                 | 24,163,622                    |
| Marlington Local School District                     | School | Stark    | 1,060                         | 48,755                 | 185,839       | 0                 | 19,297,326                    |
| Massillon City School District                       | School | Stark    | 0                             | 70,205                 | 215,180       | 5,053             | 42,711,502                    |
| Minerva Local School District                        | School | Stark    | 0                             | 6,052                  | 51,130        | 0                 | 16,322,709                    |
| North Canton City School District                    | School | Stark    | 0                             | 12,532                 | 227,174       | 0                 | 40,404,207                    |
| Perry Local School District                          | School | Stark    | 0                             | 78,507                 | 287,261       | 0                 | 39,454,661                    |
| Plain Local School District                          | School | Stark    | 0                             | 41,479                 | 53,957        | 0                 | 49,286,155                    |

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**General Revenues (Continued)**

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|------------------------------------------------|--------|------------|-------------------------------|------------------------|---------------|-------------------|-------------------------------|
| Sandy Valley Local School District             | School | Stark      | 0                             | 7,737                  | 98,039        | 0                 | 12,553,010                    |
| Tuslaw Local School District                   | School | Stark      | 0                             | 7,610                  | 51,960        | 0                 | 11,699,074                    |
| Akron City School District                     | School | Summit     | 0                             | 122,034                | 3,479,854     | 610,677           | 309,688,590                   |
| Barberton City School District                 | School | Summit     | 0                             | 35,715                 | 256,295       | 0                 | 37,185,101                    |
| Copley-Fairlawn City School District           | School | Summit     | 0                             | 54,406                 | 141,981       | 35,513            | 38,458,928                    |
| Coventry Local School District                 | School | Summit     | 0                             | 32,149                 | 416,770       | 0                 | 29,718,094                    |
| Cuyahoga Falls City School District            | School | Summit     | 0                             | 6,628                  | 33,771        | 0                 | 44,488,093                    |
| Green Local School District                    | School | Summit     | 0                             | 5,858                  | 324,928       | 0                 | 43,053,723                    |
| Hudson City School District                    | School | Summit     | 0                             | 62,124                 | 194,817       | 0                 | 65,928,483                    |
| Mogadore Local School District                 | School | Summit     | 0                             | 12,921                 | 18,298        | 0                 | 8,308,851                     |
| Nordonia Hills City School District            | School | Summit     | 0                             | 19,396                 | 79,252        | 0                 | 47,721,687                    |
| Norton City School District                    | School | Summit     | 0                             | 14,028                 | 32,970        | 0                 | 19,214,327                    |
| Revere Local School District                   | School | Summit     | 0                             | 44,901                 | 77,285        | 0                 | 38,577,267                    |
| Springfield Local School District              | School | Summit     | 0                             | 29,736                 | 253,972       | 0                 | 29,198,186                    |
| Stow-Munroe Falls City School District         | School | Summit     | 0                             | 69,776                 | 228,515       | 0                 | 55,786,957                    |
| Tallmadge City School District                 | School | Summit     | 0                             | 5,239                  | 222,985       | 0                 | 28,686,310                    |
| Twinsburg City School District                 | School | Summit     | 0                             | 27,605                 | 85,156        | 0                 | 49,419,438                    |
| Woodridge Local School District                | School | Summit     | 0                             | 4,818                  | 55,553        | 0                 | 26,648,830                    |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 0                             | 221                    | 13,257        | 0                 | 2,932,843                     |
| Bristol Local School District                  | School | Trumbull   | 0                             | 4,812                  | 14,034        | 0                 | 6,254,130                     |
| Brookfield Local School District               | School | Trumbull   | 0                             | 758                    | 0             | 189,294           | 9,752,926                     |
| Champion Local School District                 | School | Trumbull   | 0                             | 3,459                  | 79,887        | 0                 | 12,687,913                    |
| Girard City School District                    | School | Trumbull   | 0                             | 22,388                 | 103,008       | 0                 | 13,778,212                    |
| Howland Local School District                  | School | Trumbull   | 0                             | 11,234                 | 162,243       | 0                 | 27,082,575                    |
| Hubbard Exempted Village School District       | School | Trumbull   | 0                             | 25,175                 | 556,681       | 0                 | 7,303,557                     |
| Joseph Badger Local School District            | School | Trumbull   | 3,500                         | 5,279                  | 3,478         | 0                 | 7,817,076                     |
| Labrae Local School District                   | School | Trumbull   | 0                             | 10,673                 | 120,767       | 0                 | 10,778,458                    |
| Lakeview Local School District                 | School | Trumbull   | 12,932                        | 7,061                  | 19,394        | 0                 | 15,176,473                    |
| Liberty Local School District                  | School | Trumbull   | 0                             | 3,189                  | 136,054       | 0                 | 14,644,565                    |
| Lordstown Local School District                | School | Trumbull   | 0                             | 40                     | 191,738       | 0                 | 5,731,149                     |
| Maplewood Local School District                | School | Trumbull   | 0                             | 40,979                 | 223,881       | 0                 | 8,660,372                     |
| Mathews Local School District                  | School | Trumbull   | 5,918                         | 3,414                  | 21,097        | 3,405             | 8,435,418                     |
| McDonald Local School District                 | School | Trumbull   | 0                             | 1,526                  | 6,444         | 0                 | 5,808,112                     |
| Newton Falls Exempted Village School District  | School | Trumbull   | 0                             | 4,599                  | 327,171       | 0                 | 10,680,670                    |
| Niles City School District                     | School | Trumbull   | 0                             | 7,163                  | 123,896       | 0                 | 25,046,494                    |
| Southington Local School District              | School | Trumbull   | 0                             | 7,524                  | 28,720        | 0                 | 4,762,651                     |
| Warren City School District                    | School | Trumbull   | 0                             | 359,723                | 332,196       | 0                 | 57,772,490                    |
| Weathersfield Local School District            | School | Trumbull   | 0                             | 67,756                 | 41,218        | 0                 | 7,356,720                     |
| Claymont City School District                  | School | Tuscarawas | 0                             | 12,061                 | 46,931        | 0                 | 16,131,868                    |
| Dover City School District                     | School | Tuscarawas | 0                             | 8,724                  | 17,425        | 0                 | 21,624,799                    |
| Garaway Local School District                  | School | Tuscarawas | 0                             | 8,778                  | 27,478        | 0                 | 9,748,539                     |
| Indian Valley Local School District            | School | Tuscarawas | 0                             | 10,970                 | 24,529        | 0                 | 14,910,813                    |
| New Philadelphia City School District          | School | Tuscarawas | 0                             | 9,611                  | 985,899       | 0                 | 23,686,616                    |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 0                             | 10                     | 156,030       | 0                 | 9,005,578                     |

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General Revenues (Continued)

| School                                      | Type   | County     | Unrestricted<br>Contributions | Investment<br>Earnings | Miscellaneous | Other<br>Revenues | * Total General<br>Revenues * |
|---------------------------------------------|--------|------------|-------------------------------|------------------------|---------------|-------------------|-------------------------------|
| Tuscarawas Valley Local School District     | School | Tuscarawas | 0                             | 4,962                  | 40,186        | 0                 | 11,853,544                    |
| Fairbanks Local School District             | School | Union      | 0                             | 13,788                 | 32,907        | 0                 | 11,040,292                    |
| Marysville Exempted Village School District | School | Union      | 0                             | 10,472                 | 107,951       | 0                 | 49,849,563                    |
| North Union Local School District           | School | Union      | 200                           | 48,963                 | 184,553       | 0                 | 14,356,448                    |
| Lincolnview Local School District           | School | Van Wert   | 0                             | 34,931                 | 42,318        | 0                 | 8,382,951                     |
| Vinton Local School District                | School | Vinton     | 0                             | 39,706                 | 61,198        | 1,700             | 21,445,050                    |
| Carlisle Local School District              | School | Warren     | 0                             | 1,784                  | 156,005       | 0                 | 14,745,613                    |
| Franklin City School District               | School | Warren     | 17,072                        | 3,902                  | 245,829       | 0                 | 26,044,780                    |
| Kings Local School District                 | School | Warren     | 0                             | 4,939                  | 433,760       | 222,463           | 41,638,838                    |
| Little Miami Local School District          | School | Warren     | 3,500                         | 12,083                 | 0             | 316,067           | 44,538,446                    |
| Mason City School District                  | School | Warren     | 150,018                       | 185,110                | 0             | 681,835           | 106,340,685                   |
| Springboro Community City School District   | School | Warren     | 48,902                        | 66,041                 | 641,750       | 0                 | 45,990,934                    |
| Belpre City School District                 | School | Washington | 0                             | 54,929                 | 0             | 0                 | 8,568,116                     |
| Frontier Local School District              | School | Washington | 0                             | 3,166                  | 87,969        | 0                 | 6,567,975                     |
| Warren Local School District                | School | Washington | 0                             | 50,475                 | 157,473       | 0                 | 20,291,906                    |
| Wolf Creek Local School District            | School | Washington | 5,145                         | 44,209                 | 28,608        | 0                 | 7,259,999                     |
| Chippewa Local School District              | School | Wayne      | 0                             | 15,734                 | 33,299        | 0                 | 11,505,805                    |
| Dalton Local School District                | School | Wayne      | 0                             | 22,755                 | 48,606        | 0                 | 8,408,732                     |
| Wooster City School District                | School | Wayne      | 0                             | 83,674                 | 286,527       | 0                 | 45,311,015                    |
| Bowling Green City School District          | School | Wood       | 10,219,714                    | 19,643                 | 31,965        | 0                 | 32,175,696                    |
| Eastwood Local School District              | School | Wood       | 0                             | 44,994                 | 82,642        | 0                 | 14,632,008                    |
| North Baltimore Local School District       | School | Wood       | 0                             | 1,067                  | 118,388       | 0                 | 8,891,678                     |
| Otsego Local School District                | School | Wood       | 1,523                         | 11,756                 | 149,052       | 0                 | 13,976,876                    |
| Perrysburg Exempted Village School District | School | Wood       | 0                             | 29,688                 | 74,652        | 0                 | 50,093,615                    |
| Rossford Exempted Village School District   | School | Wood       | 1,310,304                     | 54,627                 | 193,892       | 0                 | 14,209,036                    |



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| School                                                    | Type    | County     | Special<br>Items | Extraordinary<br>Items | Contribution<br>To<br>Permanent<br>Fund | Transfers | * Total<br>Revenues<br>And Other<br>Items * |
|-----------------------------------------------------------|---------|------------|------------------|------------------------|-----------------------------------------|-----------|---------------------------------------------|
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 0                | 0                      | 0                                       | 0         | 36,297,662                                  |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 0                | 0                      | 0                                       | 0         | 7,687,298                                   |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 0                | 0                      | 0                                       | 0         | 13,657,808                                  |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 0                | 0                      | 0                                       | (25,000)  | 8,093,855                                   |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 0                | 0                      | 0                                       | 0         | 7,048,966                                   |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 0                | 0                      | 0                                       | 0         | 6,788,398                                   |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 0                | 0                      | 0                                       | (61,861)  | 42,196,953                                  |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 0                | 0                      | 0                                       | 0         | 12,376,382                                  |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 0                | 0                      | 0                                       | 0         | 7,691,292                                   |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 0                | 0                      | 0                                       | 0         | 7,878,622                                   |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 0                | 0                      | 0                                       | 0         | 3,834,153                                   |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 0                | 0                      | 0                                       | 0         | 16,748,706                                  |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 0                | 0                      | 0                                       | (11,977)  | 14,882,543                                  |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 0                | 0                      | 0                                       | 0         | 19,386,102                                  |
| Ehove Career Center                                       | CC/JVSD | Erie       | 0                | 0                      | 0                                       | 0         | 18,399,985                                  |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 0                | 0                      | 0                                       | 0         | 21,847,867                                  |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 0                | 0                      | 0                                       | 0         | 9,718,131                                   |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 0                | 0                      | 0                                       | 0         | 16,842,920                                  |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 0                | 0                      | 0                                       | 0         | 70,056,321                                  |
| Four County Career Center                                 | CC/JVSD | Henry      | 0                | 0                      | 0                                       | 0         | 17,681,940                                  |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 0                | 0                      | 0                                       | 0         | 5,938,293                                   |
| Knox County Career Center                                 | CC/JVSD | Knox       | 0                | 0                      | 0                                       | 0         | 13,109,408                                  |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 0                | 0                      | 0                                       | 0         | 11,707,856                                  |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 0                | 0                      | 0                                       | 0         | 15,043,231                                  |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 0                | 0                      | 0                                       | 0         | 18,088,046                                  |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 0                | 0                      | 0                                       | 0         | 12,791,645                                  |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 0                | 0                      | 0                                       | 0         | 23,332,663                                  |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 0                | 0                      | 0                                       | 0         | 14,400,431                                  |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 0                | 0                      | 0                                       | 0         | 13,297,059                                  |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 0                | 0                      | 0                                       | (205,958) | 10,996,455                                  |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 0                | 0                      | 0                                       | 0         | 16,172,189                                  |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 0                | 0                      | 0                                       | 0         | 22,405,783                                  |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 0                | 0                      | 0                                       | 0         | 36,901,599                                  |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 0                | 0                      | 0                                       | 0         | 24,693,029                                  |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 0                | 0                      | 0                                       | 0         | 7,810,749                                   |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 0                | 0                      | 0                                       | 0         | 14,137,921                                  |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 0                | 0                      | 0                                       | 0         | 16,521,957                                  |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 0                | 0                      | 0                                       | 0         | 10,710,355                                  |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 0                | 0                      | 0                                       | 0         | 14,983,371                                  |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 0                | 0                      | 0                                       | 0         | 10,320,801                                  |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 0                | 0                      | 0                                       | 0         | 8,014,824                                   |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 0                | 0                      | 0                                       | 0         | 7,959,505                                   |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 0                | 0                      | 0                                       | (264,430) | 14,582,947                                  |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 0                | 0                      | 0                                       | 0         | 14,965,372                                  |

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| School                                         | Type    | County     | Special<br>Items | Extraordinary<br>Items | Contribution<br>To<br>Permanent<br>Fund | Transfers | * Total<br>Revenues<br>And Other<br>Items * |
|------------------------------------------------|---------|------------|------------------|------------------------|-----------------------------------------|-----------|---------------------------------------------|
| Vantage Career Center                          | CC/JVSD | Van Wert   | 0                | 0                      | 0                                       | 0         | 10,942,057                                  |
| Warren County Career Center                    | CC/JVSD | Warren     | 0                | 0                      | 0                                       | 0         | 17,366,401                                  |
| Washington County Career Center                | CC/JVSD | Washington | 0                | 0                      | 0                                       | 0         | 7,145,300                                   |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 0                | 0                      | 0                                       | 0         | 16,799,596                                  |
| Penta Career Center                            | CC/JVSD | Wood       | 0                | 0                      | 0                                       | 0         | 35,284,478                                  |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 0                | 0                      | 0                                       | 0         | 8,793,034                                   |
| Brown County Educational Service Center        | ESC     | Brown      | 0                | 0                      | 0                                       | 0         | 4,562,804                                   |
| Clark County Educational Service Center        | ESC     | Clark      | 0                | 0                      | 0                                       | 0         | 7,123,687                                   |
| Clermont County Educational Service Center     | ESC     | Clermont   | 0                | 0                      | 0                                       | 0         | 17,192,328                                  |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 0                | 0                      | 0                                       | 0         | 3,822,069                                   |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 0                | 0                      | 0                                       | 0         | 11,585,069                                  |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 0                | 0                      | 0                                       | 0         | 70,907,083                                  |
| North Point Educational Service Center         | ESC     | Erie       | 0                | 0                      | 0                                       | 0         | 20,921,802                                  |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 0                | 0                      | 0                                       | 0         | 9,034,020                                   |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 0                | 0                      | 0                                       | 0         | 92,482,267                                  |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 0                | 0                      | 0                                       | 0         | 19,955,376                                  |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 0                | 0                      | 0                                       | 0         | 5,959,353                                   |
| Geauga County Educational Service Center       | ESC     | Geauga     | 0                | 0                      | 0                                       | 0         | 13,120,852                                  |
| Greene County Educational Service Center       | ESC     | Greene     | 0                | 0                      | 0                                       | 0         | 11,062,413                                  |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 0                | 0                      | 0                                       | 0         | 8,992,258                                   |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 0                | 0                      | 0                                       | 0         | 45,616,288                                  |
| Hancock County Educational Service Center      | ESC     | Hancock    | 0                | 0                      | 0                                       | 0         | 6,936,871                                   |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 0                | 0                      | 0                                       | 0         | 5,017,394                                   |
| Knox County Educational Service Center         | ESC     | Knox       | 0                | 0                      | 0                                       | 0         | 5,594,352                                   |
| Lake County Educational Service Center         | ESC     | Lake       | 0                | 0                      | 0                                       | 0         | 19,870,685                                  |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 0                | 0                      | 0                                       | 0         | 2,973,200                                   |
| Lorain County Educational Service Center       | ESC     | Lorain     | 0                | 0                      | 0                                       | 0         | 10,195,061                                  |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 0                | 0                      | 0                                       | 0         | 27,115,868                                  |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 0                | 0                      | 0                                       | 0         | 24,844,190                                  |
| Medina County Educational Service Center       | ESC     | Medina     | 0                | 0                      | 0                                       | 0         | 4,605,316                                   |
| Miami County Educational Service Center        | ESC     | Miami      | 0                | 0                      | 0                                       | 0         | 14,462,775                                  |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 0                | 0                      | 0                                       | 0         | 31,883,708                                  |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 0                | 0                      | 0                                       | 0         | 18,436,690                                  |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 0                | 0                      | 0                                       | 0         | 4,769,748                                   |
| Portage County Educational Service Center      | ESC     | Portage    | 0                | 0                      | 0                                       | 0         | 9,861,981                                   |
| Putnam County Educational Service Center       | ESC     | Putnam     | 0                | 0                      | 0                                       | 0         | 4,903,103                                   |
| Ross-Pike Educational Service District         | ESC     | Ross       | 0                | 0                      | 0                                       | 0         | 8,903,977                                   |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 0                | 0                      | 0                                       | 0         | 10,148,124                                  |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 0                | 0                      | 0                                       | 0         | 20,796,172                                  |
| Stark County Educational Service Center        | ESC     | Stark      | 0                | 0                      | 0                                       | 0         | 23,116,356                                  |
| Summit County Educational Service Center       | ESC     | Summit     | 0                | 0                      | 0                                       | 0         | 16,229,694                                  |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 0                | 0                      | 0                                       | 0         | 16,151,357                                  |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 0                | 0                      | 0                                       | 0         | 11,708,028                                  |
| Wood County Educational Service Center         | ESC     | Wood       | 0                | 0                      | 0                                       | 0         | 16,102,165                                  |

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|----------------------------------------------------------|--------|-----------|------------------|------------------------|-----------------------------------------|-----------|---------------------------------------------|
| Adams County/Ohio Valley School District                 | School | Adams     | 0                | 0                      | 0                                       | 0         | 47,871,106                                  |
| Manchester Local School District                         | School | Adams     | 0                | 0                      | 0                                       | 0         | 14,432,244                                  |
| Delphos City School District                             | School | Allen     | 0                | 0                      | 0                                       | 0         | 11,548,035                                  |
| Ashland City School District                             | School | Ashland   | 0                | 0                      | 0                                       | 0         | 36,991,474                                  |
| Hillsdale Local School District                          | School | Ashland   | 0                | 0                      | 0                                       | 0         | 10,798,096                                  |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 0                | 0                      | 0                                       | 0         | 14,581,838                                  |
| Mapleton Local School District                           | School | Ashland   | 0                | 0                      | 0                                       | 0         | 9,748,934                                   |
| Ashtabula Area City School District                      | School | Ashtabula | 0                | 0                      | 0                                       | 0         | 48,116,584                                  |
| Buckeye Local School District                            | School | Ashtabula | 0                | 0                      | 0                                       | 0         | 18,610,883                                  |
| Conneaut Area City School District                       | School | Ashtabula | 0                | 0                      | 0                                       | 0         | 20,235,358                                  |
| Geneva Area City School District                         | School | Ashtabula | 0                | 0                      | 0                                       | 0         | 26,730,169                                  |
| Grand Valley Local School District                       | School | Ashtabula | 0                | 0                      | 0                                       | 0         | 13,782,020                                  |
| Jefferson Area Local School District                     | School | Ashtabula | 0                | 0                      | 0                                       | 0         | 18,096,088                                  |
| Athens City School District                              | School | Athens    | 0                | 22,141                 | 0                                       | 0         | 36,447,706                                  |
| Federal-Hocking Local School District                    | School | Athens    | 0                | 0                      | 0                                       | 0         | 13,969,811                                  |
| Nelsonville-York City School District                    | School | Athens    | 0                | 0                      | 0                                       | 0         | 14,439,319                                  |
| Trimble Local School District                            | School | Athens    | 0                | 0                      | 0                                       | 0         | 10,960,089                                  |
| Minster Local School District                            | School | Auglaize  | 0                | 0                      | 0                                       | 0         | 11,033,178                                  |
| New Bremen Local School District                         | School | Auglaize  | 0                | 0                      | 0                                       | 0         | 9,962,619                                   |
| Barnesville Exempted Village School District             | School | Belmont   | 0                | 0                      | 0                                       | 0         | 13,883,544                                  |
| Bellaire Local School District                           | School | Belmont   | 0                | 0                      | 0                                       | 0         | 16,674,782                                  |
| Bridgeport Exempted Village School District              | School | Belmont   | 0                | 0                      | 0                                       | 0         | 9,165,611                                   |
| Martins Ferry City School District                       | School | Belmont   | 0                | 0                      | 0                                       | 0         | 16,564,872                                  |
| Shadyside Local School District                          | School | Belmont   | 0                | 0                      | 0                                       | 0         | 7,504,227                                   |
| St. Clairsville-Richland City School District            | School | Belmont   | 0                | 0                      | 0                                       | 0         | 16,871,791                                  |
| Union Local School District                              | School | Belmont   | 0                | 0                      | 0                                       | 0         | 15,393,931                                  |
| Eastern Local School District                            | School | Brown     | 0                | 0                      | 0                                       | 0         | 15,008,266                                  |
| Fayetteville-Perry Local School District                 | School | Brown     | 0                | 0                      | 0                                       | 0         | 9,524,662                                   |
| Western Brown Local School District                      | School | Brown     | 0                | 0                      | 0                                       | 0         | 31,395,216                                  |
| Edgewood City School District                            | School | Butler    | 0                | 0                      | 0                                       | 0         | 40,522,562                                  |
| Fairfield City School District                           | School | Butler    | 0                | 0                      | 0                                       | 0         | 94,884,075                                  |
| Lakota Local School District                             | School | Butler    | 0                | 0                      | 0                                       | 0         | 185,749,308                                 |
| Madison Local School District                            | School | Butler    | 0                | 0                      | 0                                       | 0         | 16,276,296                                  |
| Middletown City School District                          | School | Butler    | 0                | 0                      | 0                                       | 0         | 89,399,228                                  |
| Monroe Local School District                             | School | Butler    | 0                | 0                      | 0                                       | 0         | 27,526,127                                  |
| New Miami Local School District                          | School | Butler    | 0                | 0                      | 0                                       | 0         | 8,590,280                                   |
| Ross Local School District                               | School | Butler    | 0                | 0                      | 0                                       | 0         | 34,161,446                                  |
| Talawanda School District                                | School | Butler    | 0                | 0                      | 0                                       | 0         | 45,103,145                                  |
| Brown Local School District                              | School | Carroll   | 0                | 0                      | 0                                       | 0         | 17,534,803                                  |
| Carrollton Exempted Village School District              | School | Carroll   | 0                | 0                      | 0                                       | 0         | 26,435,278                                  |
| Mechanicsburg Exempted Village School District           | School | Champaign | 0                | 0                      | 0                                       | 0         | 10,951,338                                  |
| Triad Local School District                              | School | Champaign | 0                | 0                      | 0                                       | 0         | 11,040,179                                  |
| Clark Shawnee Local School District                      | School | Clark     | 0                | 0                      | 0                                       | 0         | 20,309,339                                  |
| Greenon Local School District                            | School | Clark     | 0                | 0                      | 0                                       | 0         | 17,484,446                                  |

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| School                                                    | Type   | County     | Special<br>Items | Extraordinary<br>Items | Contribution<br>To<br>Permanent<br>Fund | Transfers    | * Total<br>Revenues<br>And Other<br>Items * |
|-----------------------------------------------------------|--------|------------|------------------|------------------------|-----------------------------------------|--------------|---------------------------------------------|
| Northeastern Local School District                        | School | Clark      | 0                | 0                      | 0                                       | 0            | 32,275,721                                  |
| Northwestern Local School District                        | School | Clark      | (14,473,474)     | 0                      | 0                                       | 0            | 6,832,637                                   |
| Southeastern Local School District                        | School | Clark      | 0                | 0                      | 0                                       | 0            | 8,909,825                                   |
| Springfield City School District                          | School | Clark      | 0                | 0                      | 0                                       | 0            | 104,622,187                                 |
| Tecumseh Local School District                            | School | Clark      | 0                | 0                      | 0                                       | 0            | 33,413,308                                  |
| Batavia Local School District                             | School | Clermont   | 0                | 0                      | 0                                       | 0            | 22,543,334                                  |
| Bethel-Tate Local School District                         | School | Clermont   | 0                | 0                      | 0                                       | 0            | 17,043,837                                  |
| Clermont Northeastern Local School District               | School | Clermont   | 0                | 0                      | 0                                       | 0            | 19,695,894                                  |
| Felicity-Franklin Local School District                   | School | Clermont   | 0                | 0                      | 0                                       | 0            | 11,509,414                                  |
| Goshen Local School District                              | School | Clermont   | 0                | 0                      | 0                                       | 0            | 29,349,002                                  |
| Milford Exempted Village School District                  | School | Clermont   | 0                | 0                      | 0                                       | 0            | 78,579,417                                  |
| New Richmond Exempted Village School District             | School | Clermont   | 0                | 0                      | 0                                       | 0            | 28,390,226                                  |
| West Clermont Local School District                       | School | Clermont   | 0                | 0                      | 0                                       | 0            | 86,602,026                                  |
| Williamsburg Local School District                        | School | Clermont   | 0                | 0                      | 0                                       | 0            | 11,590,335                                  |
| Blanchester Local School District                         | School | Clinton    | 0                | 0                      | 0                                       | 0            | 16,852,824                                  |
| Clinton Massie Local School District                      | School | Clinton    | 0                | 0                      | 0                                       | 0            | 17,853,983                                  |
| East Clinton Local School District                        | School | Clinton    | 0                | 0                      | 0                                       | 0            | 14,964,022                                  |
| Wilmington City School District                           | School | Clinton    | 0                | 0                      | 0                                       | 0            | 28,815,933                                  |
| Beaver Local School District                              | School | Columbiana | 0                | 0                      | 0                                       | 0            | 34,436,082                                  |
| Columbiana Exempted Village School District               | School | Columbiana | 0                | 0                      | 0                                       | 0            | 11,572,800                                  |
| Crestview Local School District                           | School | Columbiana | 100,791          | 0                      | 0                                       | 0            | 13,036,001                                  |
| East Liverpool City School District                       | School | Columbiana | 0                | 0                      | 0                                       | 0            | 29,502,359                                  |
| East Palestine City School District                       | School | Columbiana | 0                | 0                      | 0                                       | 0            | 12,534,705                                  |
| Lisbon Exempted Village School District                   | School | Columbiana | 0                | 0                      | 0                                       | 0            | 10,375,647                                  |
| Salem City School District                                | School | Columbiana | 0                | 0                      | 0                                       | 0            | 22,731,937                                  |
| Southern Local School District                            | School | Columbiana | 0                | 0                      | 0                                       | 0            | 11,609,955                                  |
| United Local School District                              | School | Columbiana | 0                | 0                      | 0                                       | 0            | 13,298,970                                  |
| Wellsville Local School District                          | School | Columbiana | 0                | 0                      | 0                                       | 0            | 9,521,398                                   |
| Coshocton City School District                            | School | Coshocton  | 0                | 0                      | 0                                       | 0            | 19,322,530                                  |
| Ridgewood Local School District                           | School | Coshocton  | 0                | 0                      | 0                                       | 0            | 13,160,838                                  |
| River View Local School District                          | School | Coshocton  | 0                | 0                      | 0                                       | 0            | 24,154,448                                  |
| Buckeye Central Local School District                     | School | Crawford   | (739,177)        | 0                      | 0                                       | 0            | 9,148,621                                   |
| Bucyrus City School District                              | School | Crawford   | 0                | 0                      | 0                                       | 0            | 18,035,458                                  |
| Colonel Crawford Local School District                    | School | Crawford   | 0                | 0                      | 0                                       | 0            | 11,053,419                                  |
| Galion City School District                               | School | Crawford   | 0                | 0                      | 0                                       | 0            | 20,912,941                                  |
| Wynford Local School District                             | School | Crawford   | 0                | 0                      | 0                                       | 0            | 12,065,613                                  |
| Bay Village City School District                          | School | Cuyahoga   | 0                | 0                      | 0                                       | 0            | 39,446,003                                  |
| Beachwood City School District                            | School | Cuyahoga   | 0                | 0                      | 0                                       | 0            | 48,444,909                                  |
| Bedford City School District                              | School | Cuyahoga   | 0                | 0                      | 0                                       | 0            | 48,600,968                                  |
| Berea City School District                                | School | Cuyahoga   | 0                | 0                      | 0                                       | 0            | 92,423,212                                  |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 0                | 0                      | 0                                       | 0            | 57,975,573                                  |
| Brooklyn City School District                             | School | Cuyahoga   | 0                | 0                      | 0                                       | 0            | 18,230,376                                  |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 0                | 0                      | 0                                       | 0            | 34,449,393                                  |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 0                | 0                      | 0                                       | (11,056,420) | 118,365,646                                 |

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|----------------------------------------------|--------|-----------|------------------|------------------------|-----------------------------------------|-----------|---------------------------------------------|
| Cleveland Municipal School District          | School | Cuyahoga  | 0                | 0                      | 0                                       | 0         | 889,739,836                                 |
| Cuyahoga Heights Local School District       | School | Cuyahoga  | 852,182          | 0                      | 0                                       | 0         | 16,241,417                                  |
| East Cleveland City School District          | School | Cuyahoga  | 0                | 0                      | 0                                       | 0         | 57,579,376                                  |
| Euclid City School District                  | School | Cuyahoga  | 0                | 0                      | 0                                       | (57,048)  | 87,435,690                                  |
| Fairview Park City School District           | School | Cuyahoga  | 0                | 0                      | 0                                       | (107,000) | 25,695,850                                  |
| Garfield Heights City School District        | School | Cuyahoga  | 0                | 0                      | 0                                       | 0         | 49,867,061                                  |
| Independence Local School District           | School | Cuyahoga  | 0                | 0                      | 0                                       | 0         | 20,907,379                                  |
| Lakewood City School District                | School | Cuyahoga  | 0                | 0                      | 0                                       | 0         | 88,753,708                                  |
| Maple Heights City School District           | School | Cuyahoga  | 0                | 0                      | 0                                       | 0         | 47,610,050                                  |
| Mayfield City School District                | School | Cuyahoga  | 0                | 0                      | 0                                       | 0         | 90,972,717                                  |
| North Olmsted City School District           | School | Cuyahoga  | 0                | 0                      | 0                                       | 0         | 60,670,860                                  |
| North Royalton City School District          | School | Cuyahoga  | 0                | 0                      | 0                                       | 0         | 56,642,306                                  |
| Olmsted Falls City School District           | School | Cuyahoga  | 0                | 0                      | 0                                       | 0         | 47,430,300                                  |
| Orange City School District                  | School | Cuyahoga  | 0                | 0                      | 0                                       | 0         | 57,916,234                                  |
| Parma City School District                   | School | Cuyahoga  | 0                | 800,919                | 0                                       | 433       | 162,336,055                                 |
| Richmond Heights Local School District       | School | Cuyahoga  | 0                | 0                      | 0                                       | (169,420) | 14,939,329                                  |
| Rocky River City School District             | School | Cuyahoga  | 0                | 0                      | 0                                       | 0         | 46,914,648                                  |
| Shaker Heights City School District          | School | Cuyahoga  | 0                | 0                      | 0                                       | 0         | 98,827,226                                  |
| Solon City School District                   | School | Cuyahoga  | 0                | 0                      | 0                                       | 0         | 81,473,839                                  |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | (13,181,517)     | 0                      | 0                                       | 0         | 54,947,685                                  |
| Strongsville City School District            | School | Cuyahoga  | 0                | 0                      | 0                                       | 0         | 84,764,132                                  |
| Warrensville Heights City School District    | School | Cuyahoga  | 0                | 0                      | 0                                       | 0         | 41,179,400                                  |
| Westlake City School District                | School | Cuyahoga  | 0                | 0                      | 0                                       | 0         | 67,686,995                                  |
| Greenville City School District              | School | Darke     | 0                | 0                      | 0                                       | 0         | 52,565,875                                  |
| Ayersville Local School District             | School | Defiance  | 0                | 0                      | 0                                       | 0         | 9,541,043                                   |
| Big Walnut Local School District             | School | Delaware  | 0                | 0                      | 0                                       | 0         | 37,440,875                                  |
| Buckeye Valley Local School District         | School | Delaware  | 0                | 0                      | 0                                       | 0         | 27,647,088                                  |
| Delaware City School District                | School | Delaware  | 0                | 0                      | 0                                       | 0         | 63,130,959                                  |
| Olentangy Local School District              | School | Delaware  | 0                | 0                      | 0                                       | 0         | 230,762,836                                 |
| Edison Local School District                 | School | Erie      | 0                | 0                      | 0                                       | 0         | 16,998,472                                  |
| Huron City School District                   | School | Erie      | 0                | 0                      | 0                                       | 0         | 16,610,257                                  |
| Kelleys Island Local School District         | School | Erie      | 0                | 0                      | 0                                       | 0         | 1,016,335                                   |
| Margaretta Local School District             | School | Erie      | 0                | 0                      | 0                                       | 0         | 15,307,998                                  |
| Perkins Local School District                | School | Erie      | 0                | 0                      | 0                                       | 0         | 24,985,957                                  |
| Sandusky City School District                | School | Erie      | 0                | 0                      | 0                                       | 0         | 50,967,321                                  |
| Vermilion Local School District              | School | Erie      | 0                | 0                      | 0                                       | 0         | 24,263,051                                  |
| Amanda-Clearcreek Local School District      | School | Fairfield | 0                | 0                      | 0                                       | 0         | 19,018,470                                  |
| Bloom-Carroll Local School District          | School | Fairfield | 0                | 4,408                  | 0                                       | 0         | 20,653,092                                  |
| Fairfield Union Local School District        | School | Fairfield | 0                | 0                      | 0                                       | 0         | 23,564,412                                  |
| Lancaster City School District               | School | Fairfield | 0                | 0                      | 0                                       | 0         | 74,039,391                                  |
| Liberty Union-Thurston Local School District | School | Fairfield | 0                | 0                      | 0                                       | 0         | 16,390,256                                  |
| Pickerington Local School District           | School | Fairfield | 0                | 0                      | 0                                       | 0         | 127,444,921                                 |
| Miami Trace Local School District            | School | Fayette   | 0                | 0                      | 0                                       | 0         | 31,102,465                                  |
| Washington Court House City School District  | School | Fayette   | 0                | 0                      | 0                                       | 0         | 23,144,164                                  |

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|-------------------------------------------------|--------|----------|------------------|------------------------|-----------------------------------------|-----------|---------------------------------------------|
| Canal Winchester Local School District          | School | Franklin | 0                | 0                      | 0                                       | 0         | 46,017,156                                  |
| Columbus City School District                   | School | Franklin | 0                | 0                      | 0                                       | 0         | 932,139,693                                 |
| Dublin City School District                     | School | Franklin | 0                | 0                      | 0                                       | 0         | 224,226,626                                 |
| Gahanna-Jefferson City School District          | School | Franklin | 0                | 0                      | 0                                       | 0         | 92,379,634                                  |
| Grandview Heights City School District          | School | Franklin | 0                | 0                      | 0                                       | (40,000)  | 18,705,257                                  |
| Groveport Madison Local School District         | School | Franklin | 0                | 0                      | 0                                       | 0         | 75,007,297                                  |
| Hamilton Local School District                  | School | Franklin | 0                | 0                      | 0                                       | 0         | 30,968,518                                  |
| Hilliard City School District                   | School | Franklin | 0                | 0                      | 0                                       | 0         | 212,455,306                                 |
| New Albany-Plain Local School District          | School | Franklin | 0                | 0                      | 0                                       | 0         | 70,534,210                                  |
| Southwestern City School District               | School | Franklin | 0                | 0                      | 0                                       | 0         | 279,999,379                                 |
| Upper Arlington City School District            | School | Franklin | 0                | 0                      | 0                                       | 0         | 99,379,632                                  |
| Westerville City School District                | School | Franklin | 0                | 0                      | 0                                       | 0         | 196,828,049                                 |
| Whitehall City School District                  | School | Franklin | 0                | 0                      | 0                                       | 0         | 39,850,476                                  |
| Worthington City School District                | School | Franklin | 0                | 0                      | 0                                       | 0         | 148,363,187                                 |
| Archbold Area Local School District             | School | Fulton   | 0                | 0                      | 0                                       | 0         | 14,491,485                                  |
| Wauseon Exempted Village School District        | School | Fulton   | 0                | 0                      | 0                                       | 0         | 20,268,064                                  |
| Gallia Local School District                    | School | Gallia   | 0                | 0                      | 0                                       | 0         | 29,539,079                                  |
| Gallipolis City School District                 | School | Gallia   | 0                | 0                      | 0                                       | 0         | 24,572,357                                  |
| Berkshire Local School District                 | School | Geauga   | 0                | 0                      | 0                                       | 0         | 12,160,151                                  |
| Cardinal Local School District                  | School | Geauga   | 0                | 0                      | 0                                       | 0         | 16,252,948                                  |
| Kenston Local School District                   | School | Geauga   | 0                | 0                      | 0                                       | 0         | 39,539,310                                  |
| Ledgemont Local School District                 | School | Geauga   | 0                | 0                      | 0                                       | 0         | 6,536,851                                   |
| West Geauga Local School District               | School | Geauga   | 0                | 0                      | 0                                       | 0         | 30,721,206                                  |
| Beavercreek City School District                | School | Greene   | 0                | 0                      | 0                                       | 0         | 97,963,701                                  |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 0                | 0                      | 0                                       | 0         | 30,598,944                                  |
| Cedar Cliff Local School District               | School | Greene   | 0                | 0                      | 0                                       | 0         | 8,576,561                                   |
| Fairborn City School District                   | School | Greene   | 0                | 0                      | 0                                       | 0         | 49,650,737                                  |
| Greeneview Local School District                | School | Greene   | 0                | 0                      | 0                                       | 0         | 14,715,129                                  |
| Xenia Community School District                 | School | Greene   | 0                | 0                      | 0                                       | 0         | 55,967,597                                  |
| Yellow Springs Exempted Village School District | School | Greene   | 0                | 0                      | 0                                       | 0         | 9,291,509                                   |
| Cambridge City School District                  | School | Guernsey | 0                | 0                      | 0                                       | 0         | 25,318,327                                  |
| East Guernsey Local School District             | School | Guernsey | 0                | 0                      | 0                                       | 0         | 12,749,797                                  |
| Rolling Hills Local School District             | School | Guernsey | 0                | 0                      | 0                                       | 0         | 20,893,687                                  |
| Cincinnati City School District                 | School | Hamilton | 0                | 0                      | 0                                       | 0         | 598,587,794                                 |
| Deer Park Community City School District        | School | Hamilton | 0                | 0                      | 0                                       | 0         | 17,952,980                                  |
| Finneytown Local School District                | School | Hamilton | 0                | 0                      | 0                                       | 0         | 22,300,570                                  |
| Forest Hills Local School District              | School | Hamilton | 0                | 0                      | 0                                       | 0         | 83,885,513                                  |
| Indian Hill Exempted Village School District    | School | Hamilton | 0                | 0                      | 0                                       | 0         | 38,580,151                                  |
| Loveland City School District                   | School | Hamilton | 0                | 0                      | 0                                       | 0         | 54,164,418                                  |
| Madeira City School District                    | School | Hamilton | 0                | 0                      | 0                                       | 0         | 21,725,847                                  |
| Mariemont City School District                  | School | Hamilton | 0                | 0                      | 0                                       | 0         | 25,634,606                                  |
| Mt. Healthy City School District                | School | Hamilton | 0                | 0                      | 0                                       | 0         | 46,557,670                                  |
| North College Hill City School District         | School | Hamilton | 0                | 0                      | 0                                       | 0         | 16,447,604                                  |
| Northwest Local School District                 | School | Hamilton | 0                | 0                      | 0                                       | 0         | 106,841,794                                 |

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| Norwood City School District                    | School | Hamilton  | 0                | 0                      | 0                                       | 0         | 30,767,633                                  |
| Oak Hills Local School District                 | School | Hamilton  | 0                | 0                      | 0                                       | 0         | 87,019,777                                  |
| Princeton City School District                  | School | Hamilton  | 0                | 0                      | 0                                       | 0         | 105,140,125                                 |
| Reading Community City School District          | School | Hamilton  | 0                | 0                      | 0                                       | 0         | 17,273,815                                  |
| Southwest Local School District                 | School | Hamilton  | 0                | 0                      | 0                                       | 0         | 37,523,512                                  |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 0                | 0                      | 0                                       | 0         | 15,212,671                                  |
| Sycamore Community City School District         | School | Hamilton  | 0                | 0                      | 0                                       | 0         | 87,108,302                                  |
| Three Rivers Local School District              | School | Hamilton  | 0                | 0                      | 0                                       | 0         | 27,202,493                                  |
| Winton Woods City School District               | School | Hamilton  | 0                | 0                      | 0                                       | 0         | 50,624,018                                  |
| Wyoming City School District                    | School | Hamilton  | 0                | 0                      | 0                                       | 0         | 27,534,667                                  |
| Arcadia Local School District                   | School | Hancock   | 0                | 0                      | 0                                       | 0         | 7,010,284                                   |
| Arlington Local School District                 | School | Hancock   | 0                | 0                      | 0                                       | 0         | 6,761,509                                   |
| Findlay City School District                    | School | Hancock   | 0                | 0                      | 0                                       | 0         | 73,259,550                                  |
| Liberty Benton Local School District            | School | Hancock   | 0                | 0                      | 0                                       | 0         | 15,385,400                                  |
| Van Buren Local School District                 | School | Hancock   | 0                | 0                      | 0                                       | 0         | 13,094,403                                  |
| Conotton Valley Union Local School District     | School | Harrison  | 0                | 0                      | 0                                       | 0         | 5,976,546                                   |
| Holgate Local School District                   | School | Henry     | 0                | 0                      | 0                                       | 0         | 6,569,213                                   |
| Liberty Center Local School District            | School | Henry     | 0                | 0                      | 0                                       | 0         | 14,571,273                                  |
| Napoleon Area City School District              | School | Henry     | 0                | 0                      | 0                                       | 0         | 33,785,144                                  |
| Patrick Henry Local School District             | School | Henry     | 0                | 0                      | 0                                       | 0         | 13,185,065                                  |
| Fairfield Local School District                 | School | Highland  | 0                | 0                      | 0                                       | 0         | 9,261,103                                   |
| Greenfield Exempted Village School District     | School | Highland  | 0                | 0                      | 0                                       | 0         | 10,079,154                                  |
| Hillsboro City School District                  | School | Highland  | 0                | 0                      | 0                                       | 0         | 28,507,870                                  |
| Lynchburg Clay Local School District            | School | Highland  | 0                | 0                      | 0                                       | 0         | 13,167,368                                  |
| Logan-Hocking Local School District             | School | Hocking   | 0                | 0                      | 0                                       | 0         | 41,723,351                                  |
| East Holmes Local School District               | School | Holmes    | 0                | 0                      | 0                                       | 0         | 19,908,563                                  |
| West Holmes Local School District               | School | Holmes    | 0                | 0                      | 0                                       | 0         | 26,837,229                                  |
| Bellevue City School District                   | School | Huron     | (2,855,000)      | 0                      | 0                                       | 0         | 21,711,942                                  |
| Monroeville Local School District               | School | Huron     | 0                | 0                      | 0                                       | 0         | 7,637,067                                   |
| New London Local School District                | School | Huron     | 0                | 0                      | 0                                       | 0         | 10,989,314                                  |
| Norwalk City School District                    | School | Huron     | 0                | 0                      | 0                                       | 0         | 27,553,853                                  |
| South Central Local School District             | School | Huron     | 0                | 0                      | 0                                       | 0         | 9,907,388                                   |
| Western Reserve Local School District           | School | Huron     | 0                | 0                      | 0                                       | 0         | 13,139,128                                  |
| Willard City School District                    | School | Huron     | 0                | 0                      | 0                                       | 0         | 20,632,586                                  |
| Wellston City School District                   | School | Jackson   | 0                | 0                      | 0                                       | 0         | 17,752,859                                  |
| Buckeye Local School District                   | School | Jefferson | 0                | 0                      | 0                                       | 0         | 21,241,701                                  |
| Edison Local School District                    | School | Jefferson | 0                | 0                      | 0                                       | 0         | 20,145,804                                  |
| Indian Creek Local School District              | School | Jefferson | 0                | 0                      | 0                                       | 0         | 23,180,047                                  |
| Steubenville City School District               | School | Jefferson | 0                | 0                      | 0                                       | 0         | 27,399,581                                  |
| Toronto City School District                    | School | Jefferson | 0                | 0                      | 0                                       | 0         | 9,313,713                                   |
| Kirtland Local School District                  | School | Lake      | 0                | 0                      | 0                                       | 0         | 16,885,345                                  |
| Mentor Exempted Village School District         | School | Lake      | 0                | 0                      | 0                                       | 0         | 107,349,890                                 |
| Perry Local School District                     | School | Lake      | 0                | 0                      | 0                                       | 0         | 27,758,510                                  |
| Riverside Local School District                 | School | Lake      | 0                | 0                      | 0                                       | 0         | 45,005,925                                  |

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|---------------------------------------------------|--------|----------|------------------|------------------------|-----------------------------------------|-----------|---------------------------------------------|
| Willoughby-Eastlake City School District          | School | Lake     | 0                | 0                      | 0                                       | 0         | 95,642,366                                  |
| Chesapeake Union Exempted Village School District | School | Lawrence | 0                | 0                      | 0                                       | 0         | 14,425,515                                  |
| Dawson-Bryant Local School District               | School | Lawrence | 0                | 0                      | 0                                       | 0         | 13,980,563                                  |
| Fairland Local School District                    | School | Lawrence | 0                | 0                      | 0                                       | 0         | 16,001,591                                  |
| Ironton City School District                      | School | Lawrence | 0                | 0                      | 0                                       | 0         | 17,149,253                                  |
| Rock Hill Local School District                   | School | Lawrence | 0                | 0                      | 0                                       | 0         | 20,885,390                                  |
| South Point Local School District                 | School | Lawrence | 0                | 0                      | 0                                       | 0         | 19,733,423                                  |
| Symmes Valley Local School District               | School | Lawrence | 0                | 0                      | 0                                       | 0         | 9,524,789                                   |
| Granville Exempted Village School District        | School | Licking  | 0                | 0                      | 0                                       | 0         | 30,995,546                                  |
| Heath City School District                        | School | Licking  | 0                | 0                      | 0                                       | 0         | 18,138,334                                  |
| Johnstown-Monroe Local School District            | School | Licking  | 0                | 0                      | 0                                       | 0         | 16,980,414                                  |
| Lakewood Local School District                    | School | Licking  | 0                | 0                      | 0                                       | 0         | 24,397,277                                  |
| Licking Heights Local School District             | School | Licking  | 0                | 0                      | 0                                       | 0         | 42,264,237                                  |
| Licking Valley Local School District              | School | Licking  | 0                | 0                      | 0                                       | 0         | 21,783,142                                  |
| Newark City School District                       | School | Licking  | 0                | 0                      | 0                                       | 0         | 76,015,497                                  |
| North Fork Local School District                  | School | Licking  | (259,524)        | 0                      | 0                                       | 0         | 18,419,907                                  |
| Northridge Local School District                  | School | Licking  | 0                | 0                      | 0                                       | 0         | 13,935,618                                  |
| Riverside Local School District                   | School | Logan    | 0                | 0                      | 0                                       | 0         | 8,994,371                                   |
| Amherst Exempted Village School District          | School | Lorain   | 0                | 0                      | 0                                       | 0         | 43,025,442                                  |
| Avon Lake City School District                    | School | Lorain   | 0                | 0                      | 0                                       | 0         | 44,852,738                                  |
| Avon Local School District                        | School | Lorain   | 0                | 0                      | 0                                       | 0         | 40,622,090                                  |
| Columbia Local School District                    | School | Lorain   | 0                | 0                      | 0                                       | 0         | 12,040,667                                  |
| Elyria City School District                       | School | Lorain   | 0                | 0                      | 0                                       | 0         | 87,361,144                                  |
| Firelands Local School District                   | School | Lorain   | 0                | 0                      | 0                                       | 0         | 20,144,186                                  |
| Keystone Local School District                    | School | Lorain   | 0                | 0                      | 0                                       | 0         | 17,496,009                                  |
| Lorain City School District                       | School | Lorain   | 0                | 0                      | 0                                       | 0         | 112,773,581                                 |
| Midview Local School District                     | School | Lorain   | 0                | 0                      | 0                                       | 0         | 33,016,187                                  |
| North Ridgeville City School District             | School | Lorain   | 0                | 0                      | 0                                       | 0         | 31,602,963                                  |
| Oberlin City School District                      | School | Lorain   | 0                | 0                      | 0                                       | 0         | 15,839,056                                  |
| Sheffield-Sheffield Lake City School District     | School | Lorain   | 0                | 0                      | 0                                       | 0         | 20,928,271                                  |
| Wellington Exempted Village School District       | School | Lorain   | 0                | 0                      | 0                                       | 0         | 15,904,016                                  |
| Anthony Wayne Local School District               | School | Lucas    | 0                | 0                      | 0                                       | 0         | 42,619,189                                  |
| Oregon City School District                       | School | Lucas    | 0                | 0                      | 0                                       | 0         | 45,612,303                                  |
| Ottawa Hills Local School District                | School | Lucas    | 0                | 0                      | 0                                       | 0         | 15,754,544                                  |
| Springfield Local School District                 | School | Lucas    | 0                | 0                      | 0                                       | 0         | 42,543,606                                  |
| Sylvania City School District                     | School | Lucas    | 0                | 0                      | 0                                       | 0         | 94,918,253                                  |
| Toledo City School District                       | School | Lucas    | 0                | 0                      | 0                                       | 0         | 385,870,796                                 |
| Washington Local School District                  | School | Lucas    | 0                | 0                      | 0                                       | 0         | 81,574,603                                  |
| Jefferson Local School District                   | School | Madison  | 0                | 0                      | 0                                       | 0         | 15,724,418                                  |
| Jonathan Alder Local School District              | School | Madison  | 0                | 0                      | 0                                       | 0         | 21,242,709                                  |
| London City School District                       | School | Madison  | 0                | 0                      | 0                                       | 0         | 25,663,403                                  |
| Madison-Plains Local School District              | School | Madison  | 0                | 0                      | 0                                       | 0         | 14,936,776                                  |
| Austintown Local School District                  | School | Mahoning | (1,022,147)      | 0                      | 0                                       | 0         | 50,264,477                                  |
| Boardman Local School District                    | School | Mahoning | 2,420,786        | 0                      | 0                                       | 0         | 50,085,562                                  |



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|--------------------------------------------|--------|------------|------------------|------------------------|-----------------------------------------|-----------|---------------------------------------------|
| Campbell City School District              | School | Mahoning   | 0                | 0                      | 0                                       | 0         | 15,812,415                                  |
| Canfield Local School District             | School | Mahoning   | 0                | 0                      | 0                                       | 0         | 27,896,240                                  |
| Jackson-Milton Local School District       | School | Mahoning   | 0                | 0                      | 0                                       | 0         | 10,923,373                                  |
| Lowellville Local School District          | School | Mahoning   | 0                | 17,205                 | 0                                       | 0         | 5,690,273                                   |
| Poland Local School District               | School | Mahoning   | 0                | 0                      | 0                                       | 0         | 23,209,238                                  |
| Sebring Local School District              | School | Mahoning   | 0                | 0                      | 0                                       | 0         | 7,606,767                                   |
| South Range Local School District          | School | Mahoning   | 0                | 0                      | 0                                       | 0         | 13,475,530                                  |
| Springfield Local School District          | School | Mahoning   | 0                | 0                      | 0                                       | 0         | 12,056,009                                  |
| Struthers City School District             | School | Mahoning   | 0                | 0                      | 0                                       | 0         | 20,775,513                                  |
| West Branch Local School District          | School | Mahoning   | 0                | 0                      | 0                                       | 0         | 21,739,276                                  |
| Western Reserve Local School District      | School | Mahoning   | 0                | 0                      | 0                                       | 0         | 8,036,888                                   |
| Youngstown City School District            | School | Mahoning   | 0                | 0                      | 0                                       | 0         | 134,614,960                                 |
| Elgin Local School District                | School | Marion     | 0                | 0                      | 0                                       | 0         | 16,926,202                                  |
| Marion City School District                | School | Marion     | 0                | 0                      | 0                                       | 0         | 54,079,636                                  |
| Pleasant Local School District             | School | Marion     | 0                | 0                      | 0                                       | 0         | 12,520,899                                  |
| Ridgedale Local School District            | School | Marion     | 0                | 0                      | 0                                       | 0         | 8,955,899                                   |
| River Valley Local School District         | School | Marion     | 0                | 0                      | 0                                       | 0         | 18,906,225                                  |
| Black River Local School District          | School | Medina     | 0                | 0                      | 0                                       | 0         | 15,247,532                                  |
| Brunswick City School District             | School | Medina     | 0                | 0                      | 0                                       | 0         | 75,500,833                                  |
| Buckeye Local School District              | School | Medina     | 0                | 0                      | 0                                       | 0         | 24,756,673                                  |
| Cloverleaf Local School District           | School | Medina     | 0                | 0                      | 0                                       | 0         | 31,235,168                                  |
| Highland Local School District             | School | Medina     | 0                | 0                      | 0                                       | 0         | 35,757,636                                  |
| Medina City School District                | School | Medina     | 0                | 0                      | 0                                       | 0         | 83,900,528                                  |
| Wadsworth City School District             | School | Medina     | 0                | 0                      | 0                                       | 0         | 53,669,388                                  |
| Eastern Local School District              | School | Meigs      | 0                | 0                      | 0                                       | 0         | 9,119,568                                   |
| Meigs Local School District                | School | Meigs      | 0                | 0                      | 0                                       | 0         | 24,249,710                                  |
| Southern Local School District             | School | Meigs      | 0                | 0                      | 0                                       | 0         | 8,404,720                                   |
| Bethel Local School District               | School | Miami      | 0                | 0                      | 0                                       | 0         | 10,641,739                                  |
| Covington Exempted Village School District | School | Miami      | 0                | 0                      | 0                                       | 0         | 10,308,544                                  |
| Miami East Local School District           | School | Miami      | (286,793)        | 0                      | 0                                       | 0         | 17,494,754                                  |
| Piqua City School District                 | School | Miami      | 0                | 0                      | 0                                       | 0         | 39,466,589                                  |
| Tipp City Exempted Village School District | School | Miami      | 0                | 0                      | 0                                       | 0         | 27,037,113                                  |
| Troy City School District                  | School | Miami      | 0                | 0                      | 0                                       | 0         | 51,110,794                                  |
| Switzerland of Ohio Local School District  | School | Monroe     | 0                | 0                      | 0                                       | 0         | 35,126,326                                  |
| Brookville Local School District           | School | Montgomery | 0                | 0                      | 0                                       | 0         | 15,950,077                                  |
| Centerville City School District           | School | Montgomery | 0                | 0                      | 0                                       | 0         | 102,282,306                                 |
| Dayton City School District                | School | Montgomery | (775,455)        | 0                      | 0                                       | 0         | 284,025,411                                 |
| Huber Heights City School District         | School | Montgomery | 0                | 0                      | 0                                       | 0         | 73,800,974                                  |
| Jefferson Township Local School District   | School | Montgomery | 0                | 0                      | 0                                       | 0         | 8,480,331                                   |
| Kettering City School District             | School | Montgomery | 0                | 0                      | 0                                       | 0         | 103,837,921                                 |
| Mad River Local School District            | School | Montgomery | 0                | 0                      | 0                                       | 0         | 45,904,425                                  |
| Miamisburg City School District            | School | Montgomery | 0                | 0                      | 0                                       | 0         | 64,135,515                                  |
| New Lebanon Local School District          | School | Montgomery | 0                | 0                      | 0                                       | 0         | 13,314,106                                  |
| Northmont City School District             | School | Montgomery | 0                | 0                      | 0                                       | 0         | 60,213,507                                  |

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|----------------------------------------------|--------|------------|------------------|------------------------|-----------------------------------------|-----------|---------------------------------------------|
| Northridge Local School District             | School | Montgomery | 0                | 0                      | 0                                       | 0         | 24,327,207                                  |
| Oakwood City School District                 | School | Montgomery | 0                | 0                      | 0                                       | 0         | 27,749,459                                  |
| Trotwood-Madison City School District        | School | Montgomery | 0                | 0                      | 0                                       | 0         | 41,983,353                                  |
| Valley View Local School District            | School | Montgomery | 0                | 0                      | 0                                       | 0         | 20,193,538                                  |
| Vandalia-Butler City School District         | School | Montgomery | 0                | 0                      | 0                                       | 0         | 38,213,663                                  |
| West Carrollton City School District         | School | Montgomery | 0                | 0                      | 0                                       | 0         | 43,319,368                                  |
| Morgan Local School District                 | School | Morgan     | 0                | 0                      | 0                                       | 0         | 26,066,614                                  |
| Cardington-Lincoln Local School District     | School | Morrow     | 176,454          | 0                      | 0                                       | 0         | 12,538,309                                  |
| Highland Local School District               | School | Morrow     | 0                | 0                      | 0                                       | 0         | 18,825,071                                  |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 0                | 0                      | 0                                       | 0         | 14,923,828                                  |
| Northmor Local School District               | School | Morrow     | 0                | 0                      | 0                                       | 0         | 13,649,030                                  |
| East Muskingum Local School Dist             | School | Muskingum  | 0                | 0                      | 0                                       | 0         | 22,009,198                                  |
| Franklin Local School District               | School | Muskingum  | 0                | 0                      | 0                                       | 0         | 25,433,416                                  |
| Maysville Local School District              | School | Muskingum  | 0                | 0                      | 0                                       | 0         | 24,902,844                                  |
| Tri-Valley Local School District             | School | Muskingum  | 0                | 0                      | 0                                       | 0         | 31,626,059                                  |
| West Muskingum Local School District         | School | Muskingum  | 0                | 0                      | 0                                       | 0         | 21,529,726                                  |
| Zanesville City School District              | School | Muskingum  | 0                | 0                      | 0                                       | 0         | 46,789,993                                  |
| Caldwell Exempted Village School District    | School | Noble      | 0                | 0                      | 0                                       | 0         | 10,244,525                                  |
| Noble Local School District                  | School | Noble      | 0                | 0                      | 0                                       | 0         | 12,622,938                                  |
| Crooksville Exempted Village School District | School | Perry      | 0                | 0                      | 0                                       | 0         | 12,908,787                                  |
| Circleville City School District             | School | Pickaway   | 0                | 0                      | 0                                       | 0         | 30,678,505                                  |
| Logan Elm Local School District              | School | Pickaway   | 0                | 0                      | 0                                       | 0         | 21,432,088                                  |
| Teays Valley Local School District           | School | Pickaway   | 0                | 0                      | 0                                       | 0         | 41,569,157                                  |
| Westfall Local School District               | School | Pickaway   | 0                | 0                      | 0                                       | 0         | 18,656,885                                  |
| Scioto Valley Local School District          | School | Pike       | 0                | 0                      | 0                                       | 0         | 17,406,844                                  |
| Waverly City School District                 | School | Pike       | 0                | 0                      | 0                                       | 0         | 20,637,369                                  |
| Western Local School District                | School | Pike       | 0                | 0                      | 0                                       | 0         | 9,888,477                                   |
| Aurora City School District                  | School | Portage    | 0                | 0                      | 0                                       | 0         | 41,356,896                                  |
| Crestwood Local School District              | School | Portage    | 0                | 0                      | 0                                       | 0         | 23,814,316                                  |
| Field Local School District                  | School | Portage    | 0                | 0                      | 0                                       | 0         | 23,231,972                                  |
| James A. Garfield Local School District      | School | Portage    | 0                | 0                      | 0                                       | 0         | 15,416,590                                  |
| Kent City School District                    | School | Portage    | 0                | 0                      | 0                                       | 0         | 54,403,113                                  |
| Ravenna City School District                 | School | Portage    | 0                | 0                      | 0                                       | 0         | 33,168,820                                  |
| Rootstown Local School District              | School | Portage    | 0                | 0                      | 0                                       | 0         | 13,376,595                                  |
| Southeast Local School District              | School | Portage    | 0                | 0                      | 0                                       | 0         | 21,654,756                                  |
| Streetsboro City School District             | School | Portage    | 0                | 0                      | 0                                       | 0         | 28,999,584                                  |
| Waterloo Local School District               | School | Portage    | 0                | 0                      | 0                                       | 0         | 13,390,021                                  |
| Windham Exempted Village School District     | School | Portage    | 0                | 0                      | 0                                       | 0         | 9,226,646                                   |
| Tri-County North Local School District       | School | Preble     | 0                | 0                      | 0                                       | 0         | 9,911,911                                   |
| Clear Fork Valley Local School District      | School | Richland   | 0                | 0                      | 0                                       | 0         | 18,337,911                                  |
| Crestview Local School District              | School | Richland   | 0                | 0                      | 0                                       | 0         | 12,590,626                                  |
| Lucas Local School District                  | School | Richland   | 0                | 0                      | 0                                       | 0         | 6,389,448                                   |
| Madison Local School District                | School | Richland   | 0                | 0                      | 0                                       | 0         | 35,914,536                                  |
| Mansfield City School District               | School | Richland   | 0                | 0                      | 0                                       | 0         | 63,516,421                                  |

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|------------------------------------------------------|--------|----------|------------------|------------------------|-----------------------------------------|-----------|---------------------------------------------|
| Ontario Local School District                        | School | Richland | 0                | 0                      | 0                                       | 0         | 19,119,846                                  |
| Plymouth Local School District                       | School | Richland | 0                | 0                      | 0                                       | 0         | 9,642,638                                   |
| Shelby City School District                          | School | Richland | 0                | 0                      | 0                                       | 0         | 22,161,374                                  |
| Adena Local School District                          | School | Ross     | 0                | 0                      | 0                                       | 0         | 14,316,341                                  |
| Chillicothe City School District                     | School | Ross     | 0                | 0                      | 0                                       | 0         | 37,262,165                                  |
| Huntington Local School District                     | School | Ross     | 0                | 0                      | 0                                       | 0         | 13,817,062                                  |
| Paint Valley Local School District                   | School | Ross     | 0                | 0                      | 0                                       | 0         | 11,286,814                                  |
| Southeastern Local School District                   | School | Ross     | 0                | 0                      | 0                                       | 0         | 5,097,071                                   |
| Union-Scioto Local School District                   | School | Ross     | 0                | 0                      | 0                                       | 0         | 21,978,069                                  |
| Zane Trace Local School District                     | School | Ross     | 0                | 0                      | 0                                       | 0         | 14,588,580                                  |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | (5,117,849)      | 0                      | 0                                       | 0         | 20,087,015                                  |
| Fremont City School District                         | School | Sandusky | 0                | 0                      | 0                                       | 0         | 46,600,922                                  |
| Gibsonburg Exempted Village School District          | School | Sandusky | 0                | 0                      | 0                                       | 0         | 10,458,225                                  |
| Woodmore Local School District                       | School | Sandusky | 0                | 0                      | 0                                       | 0         | 11,832,726                                  |
| Bloom Vernon Local School District                   | School | Scioto   | 0                | 0                      | 0                                       | 0         | 11,551,168                                  |
| Clay Local School District                           | School | Scioto   | 0                | 0                      | 0                                       | 0         | 7,094,524                                   |
| Green Local School District                          | School | Scioto   | 0                | 0                      | 0                                       | 0         | 7,781,432                                   |
| Minford Local School District                        | School | Scioto   | 0                | 0                      | 0                                       | 0         | 16,066,506                                  |
| New Boston Local School District                     | School | Scioto   | 0                | 0                      | 0                                       | 0         | 5,982,137                                   |
| Northwest Local School District                      | School | Scioto   | 0                | 0                      | 0                                       | 0         | 19,175,992                                  |
| Portsmouth City School District                      | School | Scioto   | 0                | 0                      | 0                                       | 0         | 31,845,754                                  |
| Washington-Nile Local School District                | School | Scioto   | 0                | 0                      | 0                                       | 0         | 16,719,431                                  |
| Wheelersburg Local School District                   | School | Scioto   | 0                | 0                      | 0                                       | 0         | 15,813,468                                  |
| Bettsville Local School District                     | School | Seneca   | 0                | 0                      | 0                                       | 0         | 3,617,032                                   |
| Seneca-East Local School District                    | School | Seneca   | 0                | 0                      | 0                                       | 0         | 10,215,011                                  |
| Tiffin City School District                          | School | Seneca   | 0                | 0                      | 0                                       | 0         | 24,817,052                                  |
| Anna Local School District                           | School | Shelby   | 0                | 0                      | 0                                       | 0         | 12,734,270                                  |
| Botkins Local School District                        | School | Shelby   | 0                | 0                      | 0                                       | 0         | 6,987,064                                   |
| Fort Loramie Local School District                   | School | Shelby   | 0                | 0                      | 0                                       | 0         | 9,616,010                                   |
| Hardin-Houston Local School District                 | School | Shelby   | 0                | 0                      | 0                                       | 0         | 9,939,656                                   |
| Russia Local School District                         | School | Shelby   | 0                | 0                      | 0                                       | 0         | 5,006,420                                   |
| Alliance City School District                        | School | Stark    | 0                | 0                      | 0                                       | 0         | 36,340,018                                  |
| Canton City School District                          | School | Stark    | 0                | 0                      | 0                                       | 0         | 136,081,304                                 |
| Canton Local School District                         | School | Stark    | 0                | 0                      | 0                                       | 0         | 27,533,604                                  |
| Fairless Local School District                       | School | Stark    | 0                | 0                      | 0                                       | 0         | 17,340,794                                  |
| Jackson Local School District                        | School | Stark    | 0                | 0                      | 0                                       | 0         | 63,962,777                                  |
| Lake Local School District                           | School | Stark    | 0                | 0                      | 0                                       | 1,519     | 33,901,213                                  |
| Louisville City School District                      | School | Stark    | 0                | 0                      | 0                                       | 0         | 30,220,891                                  |
| Marlington Local School District                     | School | Stark    | 0                | 0                      | 0                                       | 0         | 25,218,618                                  |
| Massillon City School District                       | School | Stark    | 0                | 0                      | 0                                       | 0         | 51,779,549                                  |
| Minerva Local School District                        | School | Stark    | 0                | 0                      | 0                                       | 0         | 19,655,342                                  |
| North Canton City School District                    | School | Stark    | 0                | 0                      | 0                                       | 0         | 52,676,188                                  |
| Perry Local School District                          | School | Stark    | 0                | 0                      | 0                                       | 0         | 46,769,695                                  |
| Plain Local School District                          | School | Stark    | 0                | 0                      | 0                                       | 0         | 61,268,580                                  |

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|------------------------------------------------|--------|------------|------------------|------------------------|-----------------------------------------|-----------|---------------------------------------------|
| Sandy Valley Local School District             | School | Stark      | 0                | 0                      | 0                                       | 0         | 16,390,329                                  |
| Tuslaw Local School District                   | School | Stark      | 0                | 0                      | 0                                       | 0         | 14,818,097                                  |
| Akron City School District                     | School | Summit     | 0                | 0                      | 0                                       | 0         | 377,537,198                                 |
| Barberton City School District                 | School | Summit     | 0                | 0                      | 0                                       | 0         | 49,834,250                                  |
| Copley-Fairlawn City School District           | School | Summit     | 0                | 0                      | 0                                       | 0         | 41,901,038                                  |
| Coventry Local School District                 | School | Summit     | 0                | 0                      | 0                                       | 0         | 36,390,039                                  |
| Cuyahoga Falls City School District            | School | Summit     | 0                | 0                      | 0                                       | 0         | 56,599,309                                  |
| Green Local School District                    | School | Summit     | 0                | 0                      | 0                                       | 0         | 48,219,350                                  |
| Hudson City School District                    | School | Summit     | 0                | 0                      | 0                                       | 0         | 75,971,414                                  |
| Mogadore Local School District                 | School | Summit     | 0                | 0                      | 0                                       | 0         | 10,695,230                                  |
| Nordonia Hills City School District            | School | Summit     | 0                | 0                      | 0                                       | 0         | 53,407,501                                  |
| Norton City School District                    | School | Summit     | 0                | 0                      | 0                                       | 0         | 26,696,034                                  |
| Revere Local School District                   | School | Summit     | 0                | 0                      | 0                                       | 0         | 41,588,459                                  |
| Springfield Local School District              | School | Summit     | 0                | 0                      | 0                                       | 0         | 34,207,473                                  |
| Stow-Munroe Falls City School District         | School | Summit     | 0                | 0                      | 0                                       | 0         | 64,527,625                                  |
| Tallmadge City School District                 | School | Summit     | 0                | 0                      | 0                                       | 0         | 32,177,180                                  |
| Twinsburg City School District                 | School | Summit     | 0                | 0                      | 0                                       | 0         | 53,131,710                                  |
| Woodridge Local School District                | School | Summit     | 0                | 0                      | 0                                       | 0         | 30,437,739                                  |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 0                | 0                      | 0                                       | 0         | 4,201,335                                   |
| Bristol Local School District                  | School | Trumbull   | 0                | 0                      | 0                                       | 0         | 7,970,497                                   |
| Brookfield Local School District               | School | Trumbull   | 0                | 0                      | 0                                       | 0         | 12,000,036                                  |
| Champion Local School District                 | School | Trumbull   | 0                | 0                      | 0                                       | 0         | 15,129,384                                  |
| Girard City School District                    | School | Trumbull   | 0                | 0                      | 0                                       | 0         | 17,705,264                                  |
| Howland Local School District                  | School | Trumbull   | 0                | 0                      | 0                                       | 0         | 32,063,001                                  |
| Hubbard Exempted Village School District       | School | Trumbull   | 0                | 0                      | 0                                       | 0         | 11,224,389                                  |
| Joseph Badger Local School District            | School | Trumbull   | 0                | 0                      | 0                                       | 0         | 8,906,818                                   |
| Labrae Local School District                   | School | Trumbull   | 0                | 0                      | 0                                       | 0         | 15,139,678                                  |
| Lakeview Local School District                 | School | Trumbull   | 0                | 0                      | 0                                       | 0         | 18,026,113                                  |
| Liberty Local School District                  | School | Trumbull   | 0                | 0                      | 0                                       | 0         | 17,676,172                                  |
| Lordstown Local School District                | School | Trumbull   | 0                | 0                      | 0                                       | 0         | 6,894,230                                   |
| Maplewood Local School District                | School | Trumbull   | 0                | 0                      | 0                                       | 0         | 9,802,253                                   |
| Mathews Local School District                  | School | Trumbull   | 0                | 0                      | 0                                       | 0         | 10,298,665                                  |
| McDonald Local School District                 | School | Trumbull   | 0                | 0                      | 0                                       | 0         | 7,914,693                                   |
| Newton Falls Exempted Village School District  | School | Trumbull   | 0                | 0                      | 0                                       | 0         | 13,132,139                                  |
| Niles City School District                     | School | Trumbull   | 0                | 0                      | 0                                       | 0         | 29,354,065                                  |
| Southington Local School District              | School | Trumbull   | 0                | 0                      | 0                                       | 0         | 6,235,699                                   |
| Warren City School District                    | School | Trumbull   | 0                | 0                      | 0                                       | 0         | 76,611,228                                  |
| Weathersfield Local School District            | School | Trumbull   | 0                | 0                      | 0                                       | 0         | 10,529,795                                  |
| Claymont City School District                  | School | Tuscarawas | 0                | 0                      | 0                                       | 0         | 21,532,242                                  |
| Dover City School District                     | School | Tuscarawas | 0                | 0                      | 0                                       | 0         | 25,231,007                                  |
| Garaway Local School District                  | School | Tuscarawas | 0                | 0                      | 0                                       | 0         | 14,421,263                                  |
| Indian Valley Local School District            | School | Tuscarawas | 0                | 0                      | 0                                       | 0         | 20,039,487                                  |
| New Philadelphia City School District          | School | Tuscarawas | 0                | 0                      | 0                                       | 0         | 28,996,308                                  |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 0                | 0                      | 0                                       | 0         | 12,356,712                                  |

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|---------------------------------------------|--------|------------|------------------|------------------------|-----------------------------------------|-----------|---------------------------------------------|
| Tuscarawas Valley Local School District     | School | Tuscarawas | 0                | 0                      | 0                                       | 0         | 14,421,121                                  |
| Fairbanks Local School District             | School | Union      | 0                | 0                      | 0                                       | 0         | 12,709,369                                  |
| Marysville Exempted Village School District | School | Union      | 0                | 0                      | 0                                       | 0         | 71,052,682                                  |
| North Union Local School District           | School | Union      | 0                | 0                      | 0                                       | 0         | 17,698,499                                  |
| Lincolnview Local School District           | School | Van Wert   | 0                | 0                      | 0                                       | 0         | 11,772,090                                  |
| Vinton Local School District                | School | Vinton     | 0                | 0                      | 0                                       | 0         | 28,057,388                                  |
| Carlisle Local School District              | School | Warren     | 0                | 0                      | 0                                       | 0         | 16,955,402                                  |
| Franklin City School District               | School | Warren     | 0                | 0                      | 0                                       | 0         | 31,314,687                                  |
| Kings Local School District                 | School | Warren     | 0                | 0                      | 0                                       | 0         | 45,595,525                                  |
| Little Miami Local School District          | School | Warren     | 0                | 0                      | 0                                       | 0         | 49,441,615                                  |
| Mason City School District                  | School | Warren     | 0                | 0                      | 0                                       | 0         | 123,694,407                                 |
| Springboro Community City School District   | School | Warren     | 0                | 0                      | 0                                       | 0         | 53,057,094                                  |
| Belpre City School District                 | School | Washington | 0                | 0                      | 0                                       | 0         | 11,355,633                                  |
| Frontier Local School District              | School | Washington | 0                | 0                      | 0                                       | 0         | 8,391,641                                   |
| Warren Local School District                | School | Washington | 0                | 0                      | 0                                       | 0         | 24,577,419                                  |
| Wolf Creek Local School District            | School | Washington | 0                | 0                      | 0                                       | 0         | 9,028,093                                   |
| Chippewa Local School District              | School | Wayne      | 0                | 0                      | 0                                       | 0         | 13,884,092                                  |
| Dalton Local School District                | School | Wayne      | 0                | 0                      | 0                                       | 0         | 10,405,672                                  |
| Wooster City School District                | School | Wayne      | 0                | 0                      | 0                                       | 0         | 51,585,420                                  |
| Bowling Green City School District          | School | Wood       | 0                | 0                      | 0                                       | (40,000)  | 35,723,285                                  |
| Eastwood Local School District              | School | Wood       | 0                | 853,362                | 0                                       | 0         | 17,702,448                                  |
| North Baltimore Local School District       | School | Wood       | 0                | 0                      | 0                                       | 0         | 9,762,119                                   |
| Otsego Local School District                | School | Wood       | 0                | 0                      | 0                                       | 0         | 17,636,280                                  |
| Perrysburg Exempted Village School District | School | Wood       | 0                | 0                      | 0                                       | 0         | 56,970,599                                  |
| Rossford Exempted Village School District   | School | Wood       | 0                | 0                      | 0                                       | 0         | 17,228,900                                  |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
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| <b>Expenses - Governmental Activities</b>                 |         |            |           |           |            |                     |                               |                   |
|-----------------------------------------------------------|---------|------------|-----------|-----------|------------|---------------------|-------------------------------|-------------------|
| <b>Instruction</b>                                        |         |            |           |           |            |                     |                               |                   |
| School                                                    | Type    | County     | Regular   | Special   | Vocational | Adult Or Continuing | Student Intervention Services | Other Instruction |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 366,513   | 250,572   | 5,853,282  | 160,532             | 0                             | 0                 |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 526,226   | 388,842   | 2,492,068  | 1,189,533           | 0                             | 16,375            |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 1,044,217 | 642,215   | 6,041,845  | 2,371,807           | 591,632                       | 0                 |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 38,548    | 0         | 3,820,479  | 278,360             | 0                             | 0                 |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 201,324   | 0         | 3,627,525  | 0                   | 43,777                        | 0                 |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 163,092   | 4,379     | 3,724,006  | 111,592             | 0                             | 0                 |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 481,869   | 0         | 25,452,898 | 0                   | 0                             | 358,230           |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 0         | 503,345   | 6,650,887  | 0                   | 0                             | 0                 |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 229,788   | 150,523   | 4,668,377  | 293,891             | 0                             | 0                 |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 0         | 0         | 3,311,332  | 779,313             | 0                             | 0                 |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 600,522   | 97,869    | 1,704,451  | 0                   | 0                             | 0                 |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 689,822   | 0         | 5,384,182  | 1,276,672           | 0                             | 0                 |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 0         | 0         | 6,215,254  | 243,095             | 0                             | 0                 |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 1,132,095 | 158,801   | 5,448,847  | 1,036,887           | 0                             | 107,428           |
| Ehove Career Center                                       | CC/JVSD | Erie       | 831,919   | 516,283   | 5,581,201  | 3,657,515           | 0                             | 0                 |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 3,814,895 | 999,155   | 7,190,794  | 314,755             | 0                             | 314,161           |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 299,724   | 909,450   | 4,101,736  | 589,615             | 0                             | 0                 |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 1,038,621 | 0         | 7,084,340  | 798,054             | 0                             | 0                 |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 7,304,106 | 0         | 23,713,026 | 5,866,298           | 0                             | 0                 |
| Four County Career Center                                 | CC/JVSD | Henry      | 21,792    | 0         | 9,690,355  | 1,153,050           | 14,593                        | 3,939             |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 218,828   | 282,071   | 2,698,762  | 10,279              | 1,322                         | 0                 |
| Knox County Career Center                                 | CC/JVSD | Knox       | 131,127   | 420,821   | 4,740,373  | 1,584,444           | 0                             | 0                 |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 0         | 564,828   | 3,973,819  | 1,254,081           | 0                             | 0                 |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 158,446   | 0         | 6,225,714  | 2,355,970           | 0                             | 0                 |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 351,959   | 615,109   | 4,849,887  | 2,225,232           | 0                             | 0                 |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 1,286,125 | 438,609   | 4,466,141  | 270,138             | 0                             | 103               |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 2,134,754 | 0         | 9,157,264  | 1,601,069           | 0                             | 0                 |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 1,798,453 | 1,051,515 | 4,427,500  | 344,154             | 0                             | 183,992           |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 1,431,606 | 0         | 5,633,855  | 1,125,645           | 0                             | 0                 |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 341,834   | 2,372     | 5,742,295  | 129,324             | 0                             | 0                 |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 2,888,557 | 460,904   | 4,642,895  | 94,551              | 0                             | 0                 |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 1,737,534 | 410,756   | 7,746,078  | 1,180,809           | 0                             | 202,075           |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 1,278,157 | 333,419   | 15,692,050 | 3,793,276           | 0                             | 0                 |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 2,066,785 | 0         | 7,766,658  | 2,641,512           | 0                             | 0                 |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 0         | 167,570   | 3,800,032  | 608,763             | 0                             | 0                 |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 1,254,768 | 0         | 4,812,615  | 261,164             | 0                             | 0                 |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 843,814   | 559,957   | 9,475,445  | 173,610             | 0                             | 0                 |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 65,457    | 0         | 12,817,091 | 0                   | 0                             | 0                 |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 111,843   | 204,242   | 8,025,834  | 702,829             | 0                             | 0                 |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 0         | 9,440     | 4,536,372  | 1,463,974           | 0                             | 147,958           |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 1,026,664 | 277,787   | 3,307,055  | 34,805              | 0                             | 240               |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 587,109   | 319,801   | 3,626,760  | 826,858             | 0                             | 1,433             |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 2,326,565 | 1,092,874 | 5,491,917  | 394,133             | 0                             | 0                 |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 1,456,187 | 512,202   | 5,209,078  | 1,031,774           | 0                             | 173,219           |

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| Expenses - Governmental Activities             |         |            |           |            |            |                     |                               |                   |
|------------------------------------------------|---------|------------|-----------|------------|------------|---------------------|-------------------------------|-------------------|
| Instruction                                    |         |            |           |            |            |                     |                               |                   |
| School                                         | Type    | County     | Regular   | Special    | Vocational | Adult Or Continuing | Student Intervention Services | Other Instruction |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 0         | 0          | 5,166,009  | 481,079             | 0                             | 0                 |
| Warren County Career Center                    | CC/JVSD | Warren     | 0         | 176,650    | 7,603,169  | 1,886,397           | 0                             | 0                 |
| Washington County Career Center                | CC/JVSD | Washington | 969,927   | 0          | 2,200,962  | 477,015             | 0                             | 0                 |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 2,120,325 | 29,660     | 5,549,333  | 1,521,233           | 0                             | 0                 |
| Penta Career Center                            | CC/JVSD | Wood       | 0         | 903,371    | 16,941,419 | 803,179             | 0                             | 720,767           |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 1,614,773 | 1,807,601  | 30,975     | 42,162              | 0                             | 39,551            |
| Brown County Educational Service Center        | ESC     | Brown      | 552,482   | 1,763,909  | 0          | 0                   | 0                             | 0                 |
| Clark County Educational Service Center        | ESC     | Clark      | 195,242   | 2,011,675  | 0          | 0                   | 81,991                        | 1,861             |
| Clermont County Educational Service Center     | ESC     | Clermont   | 91,313    | 6,151,370  | 0          | 2,656               | 0                             | 0                 |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 280,052   | 505,989    | 21,386     | 0                   | 0                             | 0                 |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 1,739,175 | 3,923,753  | 0          | 0                   | 0                             | 0                 |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 4,999,732 | 31,149,727 | 612,221    | 0                   | 155,674                       | 0                 |
| North Point Educational Service Center         | ESC     | Erie       | 1,115,517 | 7,618,179  | 0          | 0                   | 0                             | 0                 |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 450,181   | 3,847,047  | 0          | 0                   | 32,922                        | 179,351           |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 587,052   | 10,100,224 | 0          | 0                   | 0                             | 213,058           |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 1,409,065 | 6,793,309  | 0          | 0                   | 0                             | 0                 |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 1,363,887 | 4,443      | 0          | 0                   | 0                             | 0                 |
| Geauga County Educational Service Center       | ESC     | Geauga     | 188,592   | 5,727,418  | 452,111    | 16,711              | 0                             | 0                 |
| Greene County Educational Service Center       | ESC     | Greene     | 438,309   | 3,056,540  | 0          | 0                   | 0                             | 0                 |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 280,504   | 2,491,248  | 0          | 52,796              | 0                             | 0                 |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 0         | 7,183,431  | 41,346     | 0                   | 0                             | 0                 |
| Hancock County Educational Service Center      | ESC     | Hancock    | 209,020   | 3,049,091  | 0          | 41,340              | 0                             | 0                 |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 82,952    | 600,250    | 0          | 0                   | 0                             | 7,200             |
| Knox County Educational Service Center         | ESC     | Knox       | 139,386   | 3,394,180  | 0          | 0                   | 0                             | 0                 |
| Lake County Educational Service Center         | ESC     | Lake       | 765,879   | 1,571,945  | 29,162     | 0                   | 0                             | 225,977           |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 139,532   | 381,660    | 0          | 0                   | 8,674                         | 0                 |
| Lorain County Educational Service Center       | ESC     | Lorain     | 1,326,967 | 1,811,425  | 0          | 0                   | 0                             | 0                 |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 2,806     | 5,191,737  | 89,595     | 36,582              | 0                             | 2,000             |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 2,817,204 | 5,705,729  | 65,862     | 91,178              | 0                             | 217,507           |
| Medina County Educational Service Center       | ESC     | Medina     | 675,843   | 290,522    | 0          | 166,831             | 0                             | 1,105             |
| Miami County Educational Service Center        | ESC     | Miami      | 539,074   | 8,288,979  | 0          | 0                   | 0                             | 0                 |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 0         | 9,227,550  | 0          | 0                   | 0                             | 0                 |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 572,650   | 6,786,347  | 0          | 61,511              | 627,380                       | 0                 |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 284,377   | 506,933    | 0          | 9,757               | 0                             | 7,504             |
| Portage County Educational Service Center      | ESC     | Portage    | 470,495   | 5,051,216  | 0          | 0                   | 0                             | 17,955            |
| Putnam County Educational Service Center       | ESC     | Putnam     | 182,368   | 1,613,106  | 0          | 59,395              | 0                             | 0                 |
| Ross-Pike Educational Service District         | ESC     | Ross       | 69,462    | 3,359,426  | 0          | 0                   | 0                             | 11,416            |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 295,404   | 4,680,034  | 0          | 152,781             | 0                             | 0                 |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 2,408,072 | 4,838,460  | 0          | 0                   | 0                             | 123,376           |
| Stark County Educational Service Center        | ESC     | Stark      | 51,452    | 8,330,410  | 0          | 0                   | 0                             | 0                 |
| Summit County Educational Service Center       | ESC     | Summit     | 996,270   | 5,026,161  | 89,261     | 0                   | 0                             | 0                 |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 766,722   | 6,659,113  | 0          | 0                   | 0                             | 0                 |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 1,182,359 | 2,368,586  | 60,313     | 0                   | 0                             | 935,279           |
| Wood County Educational Service Center         | ESC     | Wood       | 2,118,903 | 5,121,029  | 0          | 0                   | 0                             | 0                 |

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| Expenses - Governmental Activities                       |        |           |            |            |            |                     |                               |                   |
|----------------------------------------------------------|--------|-----------|------------|------------|------------|---------------------|-------------------------------|-------------------|
| Instruction                                              |        |           |            |            |            |                     |                               |                   |
| School                                                   | Type   | County    | Regular    | Special    | Vocational | Adult Or Continuing | Student Intervention Services | Other Instruction |
| Adams County/Ohio Valley School District                 | School | Adams     | 16,360,150 | 8,203,043  | 2,214,701  | 311,433             | 0                             | 592,458           |
| Manchester Local School District                         | School | Adams     | 4,633,332  | 2,164,261  | 542,526    | 0                   | 128,801                       | 0                 |
| Delphos City School District                             | School | Allen     | 4,647,760  | 1,501,199  | 572,266    | 0                   | 0                             | 0                 |
| Ashland City School District                             | School | Ashland   | 14,496,193 | 5,000,891  | 460,688    | 0                   | 0                             | 1,424,383         |
| Hillsdale Local School District                          | School | Ashland   | 4,277,076  | 769,680    | 113,752    | 0                   | 0                             | 274,567           |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 5,406,574  | 2,092,515  | 207,480    | 0                   | 0                             | 1,354,194         |
| Mapleton Local School District                           | School | Ashland   | 4,274,118  | 1,236,027  | 90,595     | 0                   | 0                             | 948,456           |
| Ashtabula Area City School District                      | School | Ashtabula | 17,536,859 | 8,836,463  | 113,301    | 0                   | 0                             | 461,897           |
| Buckeye Local School District                            | School | Ashtabula | 8,992,229  | 2,170,616  | 245,016    | 30,895              | 0                             | 0                 |
| Conneaut Area City School District                       | School | Ashtabula | 8,500,219  | 3,271,737  | 74,737     | 0                   | 0                             | 1,280,465         |
| Geneva Area City School District                         | School | Ashtabula | 10,581,376 | 3,502,764  | 189,738    | 0                   | 0                             | 1,355,561         |
| Grand Valley Local School District                       | School | Ashtabula | 6,873,686  | 969,661    | 202,465    | 0                   | 0                             | 0                 |
| Jefferson Area Local School District                     | School | Ashtabula | 8,070,990  | 2,389,915  | 30,304     | 0                   | 0                             | 0                 |
| Athens City School District                              | School | Athens    | 18,354,186 | 4,147,144  | 328,360    | 0                   | 109,975                       | 0                 |
| Federal-Hocking Local School District                    | School | Athens    | 7,231,201  | 1,428,985  | 267,867    | 0                   | 0                             | 0                 |
| Nelsonville-York City School District                    | School | Athens    | 5,995,369  | 1,660,384  | 164,588    | 0                   | 0                             | 44,054            |
| Trimble Local School District                            | School | Athens    | 3,941,572  | 2,223,881  | 852        | 0                   | 0                             | 109,324           |
| Minster Local School District                            | School | Auglaize  | 4,699,304  | 637,160    | 177,642    | 0                   | 0                             | 0                 |
| New Bremen Local School District                         | School | Auglaize  | 4,646,234  | 756,368    | 141,629    | 0                   | 0                             | 0                 |
| Barnesville Exempted Village School District             | School | Belmont   | 6,231,270  | 1,382,090  | 114,314    | 0                   | 89,134                        | 0                 |
| Bellaire Local School District                           | School | Belmont   | 5,833,441  | 1,946,925  | 47,449     | 0                   | 169,925                       | 0                 |
| Bridgeport Exempted Village School District              | School | Belmont   | 3,951,112  | 1,206,669  | 80,383     | 0                   | 0                             | 211,515           |
| Martins Ferry City School District                       | School | Belmont   | 7,256,774  | 2,149,884  | 316,740    | 0                   | 76,964                        | 0                 |
| Shadyside Local School District                          | School | Belmont   | 3,769,307  | 716,868    | 28,435     | 0                   | 0                             | 0                 |
| St. Clairsville-Richland City School District            | School | Belmont   | 7,873,347  | 1,937,345  | 4,297      | 0                   | 0                             | 0                 |
| Union Local School District                              | School | Belmont   | 6,835,603  | 2,015,058  | 442,901    | 0                   | 0                             | 0                 |
| Eastern Local School District                            | School | Brown     | 6,041,017  | 2,177,094  | 118,651    | 0                   | 0                             | 1,313,159         |
| Fayetteville-Perry Local School District                 | School | Brown     | 4,199,732  | 1,018,094  | 195,882    | 0                   | 284,478                       | 0                 |
| Western Brown Local School District                      | School | Brown     | 15,914,440 | 3,368,468  | 238,825    | 0                   | 2,687                         | 0                 |
| Edgewood City School District                            | School | Butler    | 15,404,448 | 4,896,904  | 0          | 0                   | 0                             | 55,228            |
| Fairfield City School District                           | School | Butler    | 33,393,972 | 13,189,321 | 0          | 0                   | 0                             | 3,410,675         |
| Lakota Local School District                             | School | Butler    | 74,912,828 | 16,827,763 | 212        | 0                   | 0                             | 4,623,945         |
| Madison Local School District                            | School | Butler    | 7,287,446  | 1,385,658  | 3,070      | 0                   | 0                             | 542,654           |
| Middletown City School District                          | School | Butler    | 27,603,444 | 9,012,116  | 0          | 0                   | 0                             | 13,030,926        |
| Monroe Local School District                             | School | Butler    | 9,771,867  | 2,064,792  | 903        | 0                   | 22,803                        | 0                 |
| New Miami Local School District                          | School | Butler    | 3,700,527  | 830,169    | 0          | 0                   | 0                             | 189,205           |
| Ross Local School District                               | School | Butler    | 12,632,399 | 2,286,630  | 0          | 0                   | 0                             | 564,305           |
| Talawanda School District                                | School | Butler    | 17,067,950 | 3,799,686  | 0          | 0                   | 0                             | 1,513,433         |
| Brown Local School District                              | School | Carroll   | 5,206,346  | 704,079    | 30,764     | 0                   | 0                             | 0                 |
| Carrollton Exempted Village School District              | School | Carroll   | 8,803,784  | 3,862,339  | 202,042    | 18,489              | 12,873                        | 482,294           |
| Mechanicsburg Exempted Village School District           | School | Champaign | 4,255,448  | 1,430,492  | 98,607     | 0                   | 0                             | 0                 |
| Triad Local School District                              | School | Champaign | 4,663,376  | 1,250,936  | 177,457    | 0                   | 0                             | 0                 |
| Clark Shawnee Local School District                      | School | Clark     | 8,901,120  | 2,429,190  | 107,635    | 60,243              | 0                             | 414,509           |
| Greenon Local School District                            | School | Clark     | 7,726,796  | 2,064,295  | 258,322    | 0                   | 0                             | 459,650           |



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| Expenses - Governmental Activities                        |        |            |            |            |            |                     |                               |                   |
|-----------------------------------------------------------|--------|------------|------------|------------|------------|---------------------|-------------------------------|-------------------|
| Instruction                                               |        |            |            |            |            |                     |                               |                   |
| School                                                    | Type   | County     | Regular    | Special    | Vocational | Adult Or Continuing | Student Intervention Services | Other Instruction |
| Northeastern Local School District                        | School | Clark      | 14,005,168 | 3,362,288  | 684,088    | 0                   | 5,421                         | 52,097            |
| Northwestern Local School District                        | School | Clark      | 9,344,964  | 2,080,008  | 0          | 0                   | 0                             | 4,878             |
| Southeastern Local School District                        | School | Clark      | 4,346,657  | 1,222,906  | 186,346    | 0                   | 13,786                        | 17                |
| Springfield City School District                          | School | Clark      | 28,304,925 | 13,282,992 | 221,834    | 99,254              | 15,817,670                    | 0                 |
| Tecumseh Local School District                            | School | Clark      | 11,478,683 | 4,625,663  | 397,070    | 0                   | 489                           | 1,475,722         |
| Batavia Local School District                             | School | Clermont   | 9,579,748  | 5,030,226  | 0          | 0                   | 0                             | 15,479            |
| Bethel-Tate Local School District                         | School | Clermont   | 8,677,956  | 2,214,484  | 43,271     | 0                   | 0                             | 121,466           |
| Clermont Northeastern Local School District               | School | Clermont   | 6,940,588  | 2,720,337  | 0          | 0                   | 0                             | 442,271           |
| Felicity-Franklin Local School District                   | School | Clermont   | 5,102,363  | 2,324,564  | 0          | 0                   | 0                             | 133,744           |
| Goshen Local School District                              | School | Clermont   | 11,193,048 | 5,140,005  | 320,729    | 0                   | 0                             | 0                 |
| Milford Exempted Village School District                  | School | Clermont   | 29,643,511 | 10,474,587 | 900,809    | 0                   | 0                             | 250,146           |
| New Richmond Exempted Village School District             | School | Clermont   | 14,642,355 | 3,743,682  | 0          | 38,997              | 0                             | 0                 |
| West Clermont Local School District                       | School | Clermont   | 34,937,715 | 9,876,534  | 411,755    | 0                   | 0                             | 8,165             |
| Williamsburg Local School District                        | School | Clermont   | 4,689,329  | 2,302,083  | 85,994     | 0                   | 0                             | 8,615             |
| Blanchester Local School District                         | School | Clinton    | 6,456,329  | 2,238,434  | 316,528    | 0                   | 0                             | 827,926           |
| Clinton Massie Local School District                      | School | Clinton    | 8,510,035  | 1,936,500  | 0          | 0                   | 0                             | 1,033,630         |
| East Clinton Local School District                        | School | Clinton    | 6,408,998  | 2,336,546  | 87,314     | 0                   | 729                           | 0                 |
| Wilmington City School District                           | School | Clinton    | 12,265,527 | 3,977,203  | 268,752    | 0                   | 0                             | 1,220,819         |
| Beaver Local School District                              | School | Columbiana | 12,274,173 | 2,144,358  | 5,908      | 0                   | 13,445                        | 658               |
| Columbiana Exempted Village School District               | School | Columbiana | 4,826,176  | 1,357,528  | 20,120     | 0                   | 0                             | 0                 |
| Crestview Local School District                           | School | Columbiana | 5,713,957  | 1,328,464  | 82,251     | 0                   | 0                             | 22,156            |
| East Liverpool City School District                       | School | Columbiana | 12,175,900 | 3,850,695  | 1,219,942  | 3,030               | 1,399                         | 1,818,914         |
| East Palestine City School District                       | School | Columbiana | 4,555,222  | 2,422,238  | 41,763     | 0                   | 0                             | 0                 |
| Lisbon Exempted Village School District                   | School | Columbiana | 5,226,488  | 1,485,556  | 32,884     | 0                   | 50,433                        | 0                 |
| Salem City School District                                | School | Columbiana | 10,121,862 | 3,320,327  | 229,109    | 264,247             | 36,876                        | 0                 |
| Southern Local School District                            | School | Columbiana | 2,540,317  | 1,257,642  | 236,557    | 0                   | 0                             | 411,110           |
| United Local School District                              | School | Columbiana | 5,643,529  | 1,899,438  | 224,127    | 4,481               | 0                             | 9,173             |
| Wellsville Local School District                          | School | Columbiana | 4,562,358  | 1,374,454  | 179,428    | 0                   | 0                             | 30,355            |
| Coshocton City School District                            | School | Coshocton  | 14,049,632 | 0          | 0          | 0                   | 0                             | 0                 |
| Ridgewood Local School District                           | School | Coshocton  | 5,770,569  | 1,221,845  | 258,491    | 0                   | 0                             | 39,441            |
| River View Local School District                          | School | Coshocton  | 10,183,106 | 3,482,149  | 368,971    | 0                   | 1,451                         | 0                 |
| Buckeye Central Local School District                     | School | Crawford   | 4,066,181  | 1,120,971  | 163,077    | 0                   | 0                             | 0                 |
| Bucyrus City School District                              | School | Crawford   | 6,271,298  | 2,645,566  | 27,174     | 0                   | 0                             | 2,859,797         |
| Colonel Crawford Local School District                    | School | Crawford   | 4,291,139  | 1,293,864  | 39,745     | 0                   | 0                             | 0                 |
| Galion City School District                               | School | Crawford   | 9,098,065  | 3,175,947  | 131,142    | 0                   | 0                             | 0                 |
| Wynford Local School District                             | School | Crawford   | 4,343,320  | 1,636,937  | 12,069     | 0                   | 0                             | 652,355           |
| Bay Village City School District                          | School | Cuyahoga   | 14,384,194 | 2,463,198  | 313,341    | 0                   | 0                             | 1,528,227         |
| Beachwood City School District                            | School | Cuyahoga   | 12,503,062 | 5,554,774  | 1,727,730  | 106,568             | 0                             | 282,232           |
| Bedford City School District                              | School | Cuyahoga   | 19,692,538 | 6,592,737  | 784,025    | 0                   | 11,704                        | 0                 |
| Berea City School District                                | School | Cuyahoga   | 36,199,890 | 16,507,159 | 461,608    | 0                   | 0                             | 0                 |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 24,494,894 | 8,277,590  | 99,761     | 380                 | 0                             | 1,066,612         |
| Brooklyn City School District                             | School | Cuyahoga   | 9,618,335  | 3,181,880  | 132,346    | 0                   | 1,100                         | 0                 |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 14,621,735 | 2,316,214  | 673,506    | 0                   | 31,712                        | 0                 |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 42,604,785 | 15,256,706 | 2,176,114  | 29                  | 0                             | 8,813,839         |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Expenses - Governmental Activities           |        |           |             |             |            |                     |                               |                   |
|----------------------------------------------|--------|-----------|-------------|-------------|------------|---------------------|-------------------------------|-------------------|
| Instruction                                  |        |           |             |             |            |                     |                               |                   |
| School                                       | Type   | County    | Regular     | Special     | Vocational | Adult Or Continuing | Student Intervention Services | Other Instruction |
| Cleveland Municipal School District          | School | Cuyahoga  | 381,411,371 | 182,682,324 | 11,404,778 | 620                 | 0                             | 1,970,489         |
| Cuyahoga Heights Local School District       | School | Cuyahoga  | 5,631,438   | 1,370,827   | 8,618      | 0                   | 0                             | 0                 |
| East Cleveland City School District          | School | Cuyahoga  | 15,074,464  | 10,926,841  | 1,270,677  | 38,849              | 6,697,537                     | 0                 |
| Euclid City School District                  | School | Cuyahoga  | 28,523,851  | 16,727,493  | 1,188,650  | 4,812               | 0                             | 35,288            |
| Fairview Park City School District           | School | Cuyahoga  | 10,160,176  | 2,966,148   | 119,372    | 0                   | 0                             | 28,429            |
| Garfield Heights City School District        | School | Cuyahoga  | 17,531,195  | 4,187,898   | 57,522     | 0                   | 4,459,928                     | 0                 |
| Independence Local School District           | School | Cuyahoga  | 8,493,473   | 1,377,947   | 506        | 0                   | 20,554                        | 130,188           |
| Lakewood City School District                | School | Cuyahoga  | 29,853,636  | 13,389,645  | 2,755,621  | 102,599             | 0                             | 3,714,701         |
| Maple Heights City School District           | School | Cuyahoga  | 24,594,089  | 4,551,180   | 1,063,572  | 6,928               | 110,643                       | 0                 |
| Mayfield City School District                | School | Cuyahoga  | 26,066,188  | 11,532,449  | 6,854,407  | 28,953              | 0                             | 0                 |
| North Olmsted City School District           | School | Cuyahoga  | 26,051,597  | 7,847,660   | 401,691    | 0                   | 0                             | 224,964           |
| North Royalton City School District          | School | Cuyahoga  | 26,668,539  | 4,653,937   | 30,544     | 0                   | 45,732                        | 0                 |
| Olmsted Falls City School District           | School | Cuyahoga  | 17,854,711  | 6,428,097   | 256,360    | 0                   | 0                             | 34,734            |
| Orange City School District                  | School | Cuyahoga  | 20,311,007  | 10,248,934  | 287,690    | 0                   | 0                             | 208,427           |
| Parma City School District                   | School | Cuyahoga  | 65,722,024  | 26,561,565  | 3,696,623  | 634,478             | 102,258                       | 0                 |
| Richmond Heights Local School District       | School | Cuyahoga  | 5,254,697   | 2,639,335   | 195,325    | 0                   | 0                             | 0                 |
| Rocky River City School District             | School | Cuyahoga  | 16,358,280  | 5,440,804   | 624,164    | 0                   | 0                             | 32,008            |
| Shaker Heights City School District          | School | Cuyahoga  | 34,580,563  | 15,645,258  | 114,533    | 0                   | 187,160                       | 217,011           |
| Solon City School District                   | School | Cuyahoga  | 33,849,737  | 6,692,195   | 619,133    | 0                   | 0                             | 906,612           |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 24,200,949  | 9,759,827   | 2,254,893  | 0                   | 0                             | 0                 |
| Strongsville City School District            | School | Cuyahoga  | 30,891,909  | 10,009,311  | 434,305    | 0                   | 0                             | 57,447            |
| Warrensville Heights City School District    | School | Cuyahoga  | 15,925,042  | 5,075,760   | 155,486    | 0                   | 0                             | 0                 |
| Westlake City School District                | School | Cuyahoga  | 24,689,245  | 7,199,739   | 916,454    | 12,034              | 0                             | 1,707,338         |
| Greenville City School District              | School | Darke     | 13,338,598  | 5,033,614   | 1,702,439  | 101,367             | 187,941                       | 0                 |
| Ayersville Local School District             | School | Defiance  | 4,311,324   | 637,760     | 61,516     | 0                   | 0                             | 418,076           |
| Big Walnut Local School District             | School | Delaware  | 15,044,007  | 4,638,958   | 129,021    | 0                   | 0                             | 0                 |
| Buckeye Valley Local School District         | School | Delaware  | 11,535,031  | 2,325,735   | 246,109    | 0                   | 0                             | 10,026            |
| Delaware City School District                | School | Delaware  | 24,021,141  | 8,153,629   | 191,199    | 0                   | 896,541                       | 196,803           |
| Olentangy Local School District              | School | Delaware  | 99,371,146  | 24,524,851  | 1,009,721  | 0                   | 0                             | 0                 |
| Edison Local School District                 | School | Erie      | 7,041,090   | 2,180,171   | 78,482     | 0                   | 0                             | 976,209           |
| Huron City School District                   | School | Erie      | 8,089,271   | 2,190,040   | 0          | 0                   | 0                             | 98,507            |
| Kelleys Island Local School District         | School | Erie      | 274,691     | 314         | 15,589     | 0                   | 0                             | 0                 |
| Margaretta Local School District             | School | Erie      | 4,653,645   | 1,912,715   | 246,348    | 0                   | 0                             | 1,049,849         |
| Perkins Local School District                | School | Erie      | 9,824,140   | 3,790,625   | 171,424    | 0                   | 0                             | 995,578           |
| Sandusky City School District                | School | Erie      | 21,897,576  | 8,277,070   | 1,426,017  | 857,977             | 0                             | 34,153            |
| Vermilion Local School District              | School | Erie      | 8,810,854   | 2,070,031   | 120,623    | 0                   | 0                             | 1,994,382         |
| Amanda-Clearcreek Local School District      | School | Fairfield | 6,974,093   | 2,834,788   | 317,823    | 0                   | 5,402                         | 36,566            |
| Bloom-Carroll Local School District          | School | Fairfield | 7,006,323   | 1,831,818   | 157,714    | 0                   | 116,365                       | 661,190           |
| Fairfield Union Local School District        | School | Fairfield | 8,629,296   | 2,543,815   | 474,757    | 0                   | 0                             | 294,554           |
| Lancaster City School District               | School | Fairfield | 29,848,634  | 10,217,253  | 1,974,580  | 0                   | 174,512                       | 0                 |
| Liberty Union-Thurston Local School District | School | Fairfield | 6,550,975   | 2,191,114   | 239,995    | 0                   | 0                             | 60,471            |
| Pickerington Local School District           | School | Fairfield | 54,421,633  | 13,059,009  | 413,924    | 0                   | 0                             | 3,833,072         |
| Miami Trace Local School District            | School | Fayette   | 11,766,028  | 2,681,814   | 179,628    | 0                   | 0                             | 2,081,067         |
| Washington Court House City School District  | School | Fayette   | 10,514,960  | 3,384,344   | 0          | 0                   | 0                             | 0                 |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Expenses - Governmental Activities</b>       |        |          |             |             |            |                     |                               |                   |
|-------------------------------------------------|--------|----------|-------------|-------------|------------|---------------------|-------------------------------|-------------------|
| <b>Instruction</b>                              |        |          |             |             |            |                     |                               |                   |
| School                                          | Type   | County   | Regular     | Special     | Vocational | Adult Or Continuing | Student Intervention Services | Other Instruction |
| Canal Winchester Local School District          | School | Franklin | 16,982,796  | 4,587,635   | 344,468    | 0                   | 0                             | 645,060           |
| Columbus City School District                   | School | Franklin | 372,332,921 | 115,632,306 | 7,604,650  | 1,792,665           | 1,828,066                     | 620,073           |
| Dublin City School District                     | School | Franklin | 82,486,947  | 33,826,190  | 284,499    | 120,836             | 0                             | 0                 |
| Gahanna-Jefferson City School District          | School | Franklin | 40,834,988  | 12,664,826  | 645,661    | 0                   | 0                             | 225,447           |
| Grandview Heights City School District          | School | Franklin | 8,800,139   | 2,426,035   | 151,634    | 0                   | 0                             | 4,070             |
| Groveport Madison Local School District         | School | Franklin | 33,626,943  | 11,143,823  | 653        | 0                   | 0                             | 36,131            |
| Hamilton Local School District                  | School | Franklin | 13,033,137  | 2,562,927   | 279,130    | 0                   | 0                             | 1,819,777         |
| Hilliard City School District                   | School | Franklin | 92,979,628  | 18,044,104  | 1,463,815  | 0                   | 0                             | 0                 |
| New Albany-Plain Local School District          | School | Franklin | 28,001,405  | 7,306,424   | 0          | 0                   | 0                             | 746,491           |
| Southwestern City School District               | School | Franklin | 107,731,469 | 38,522,065  | 5,803,760  | 0                   | 0                             | 988,572           |
| Upper Arlington City School District            | School | Franklin | 41,480,969  | 11,405,495  | 132,835    | 0                   | 0                             | 0                 |
| Westerville City School District                | School | Franklin | 65,791,169  | 25,309,821  | 445,614    | 0                   | 0                             | 1,103,660         |
| Whitehall City School District                  | School | Franklin | 20,667,371  | 6,501,275   | 310,952    | 0                   | 0                             | 208,686           |
| Worthington City School District                | School | Franklin | 61,152,284  | 16,539,447  | 826,809    | 0                   | 0                             | 226,793           |
| Archbold Area Local School District             | School | Fulton   | 6,835,409   | 1,392,237   | 174,301    | 0                   | 5,768                         | 20,893            |
| Wauseon Exempted Village School District        | School | Fulton   | 7,990,906   | 2,813,091   | 237,733    | 0                   | 0                             | 940,929           |
| Gallia Local School District                    | School | Gallia   | 10,743,649  | 3,099,401   | 422,736    | 0                   | 0                             | 2,375,741         |
| Gallipolis City School District                 | School | Gallia   | 10,325,863  | 3,841,091   | 135,445    | 0                   | 0                             | 38,393            |
| Berkshire Local School District                 | School | Geauga   | 5,060,982   | 1,556,460   | 33,765     | 0                   | 90,120                        | 0                 |
| Cardinal Local School District                  | School | Geauga   | 6,153,621   | 4,196,457   | 5,728      | 0                   | 0                             | 0                 |
| Kenston Local School District                   | School | Geauga   | 16,391,724  | 4,122,352   | 193,593    | 0                   | 0                             | 541,401           |
| Ledgemont Local School District                 | School | Geauga   | 1,865,563   | 840,964     | 14,862     | 0                   | 997,217                       | 0                 |
| West Geauga Local School District               | School | Geauga   | 10,814,046  | 3,690,196   | 571,774    | 0                   | 28,794                        | 768,083           |
| Beavercreek City School District                | School | Greene   | 36,329,046  | 13,446,310  | 98,917     | 0                   | 797,332                       | 2,083,181         |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 10,930,729  | 3,522,839   | 100,583    | 0                   | 0                             | 0                 |
| Cedar Cliff Local School District               | School | Greene   | 2,882,832   | 629,481     | 0          | 0                   | 2,352                         | 335,843           |
| Fairborn City School District                   | School | Greene   | 16,956,807  | 8,856,853   | 0          | 0                   | 0                             | 3,135,954         |
| Greeneview Local School District                | School | Greene   | 6,870,191   | 1,936,548   | 368        | 0                   | 0                             | 21,540            |
| Xenia Community School District                 | School | Greene   | 20,613,637  | 8,890,201   | 426,082    | 0                   | 0                             | 413,088           |
| Yellow Springs Exempted Village School District | School | Greene   | 3,591,809   | 1,171,617   | 0          | 0                   | 0                             | 274,572           |
| Cambridge City School District                  | School | Guernsey | 10,988,200  | 4,106,450   | 152,544    | 16,244              | 38,662                        | 0                 |
| East Guernsey Local School District             | School | Guernsey | 3,714,376   | 1,335,228   | 189,906    | 8,040               | 0                             | 981,961           |
| Rolling Hills Local School District             | School | Guernsey | 8,562,860   | 2,087,774   | 225,486    | 0                   | 1,521,421                     | 0                 |
| Cincinnati City School District                 | School | Hamilton | 227,470,011 | 68,794,765  | 3,367,142  | 0                   | 0                             | 825,306           |
| Deer Park Community City School District        | School | Hamilton | 6,609,087   | 1,975,438   | 78,855     | 0                   | 0                             | 0                 |
| Finneytown Local School District                | School | Hamilton | 6,772,475   | 3,785,745   | 2,670      | 0                   | 0                             | 1,029,053         |
| Forest Hills Local School District              | School | Hamilton | 33,983,720  | 10,311,399  | 0          | 0                   | 0                             | 1,735,323         |
| Indian Hill Exempted Village School District    | School | Hamilton | 13,882,588  | 3,165,895   | 11,874     | 0                   | 0                             | 546,484           |
| Loveland City School District                   | School | Hamilton | 21,501,682  | 6,745,487   | 160,054    | 0                   | 0                             | 1,000,702         |
| Madeira City School District                    | School | Hamilton | 9,050,805   | 2,466,074   | 0          | 0                   | 0                             | 489,550           |
| Mariemont City School District                  | School | Hamilton | 11,392,540  | 2,431,982   | 0          | 678                 | 0                             | 116,039           |
| Mt. Healthy City School District                | School | Hamilton | 11,857,594  | 8,109,287   | 92,562     | 0                   | 0                             | 4,639,573         |
| North College Hill City School District         | School | Hamilton | 6,877,326   | 3,738,941   | 53,091     | 0                   | 28,111                        | 0                 |
| Northwest Local School District                 | School | Hamilton | 39,120,833  | 14,419,131  | 43,102     | 0                   | 541,322                       | 383,849           |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Expenses - Governmental Activities              |        |           |            |            |            |                     |                               |                   |
|-------------------------------------------------|--------|-----------|------------|------------|------------|---------------------|-------------------------------|-------------------|
| Instruction                                     |        |           |            |            |            |                     |                               |                   |
| School                                          | Type   | County    | Regular    | Special    | Vocational | Adult Or Continuing | Student Intervention Services | Other Instruction |
| Norwood City School District                    | School | Hamilton  | 12,406,660 | 4,489,718  | 0          | 0                   | 0                             | 1,120,001         |
| Oak Hills Local School District                 | School | Hamilton  | 32,701,166 | 10,486,249 | 370        | 0                   | 0                             | 253,570           |
| Princeton City School District                  | School | Hamilton  | 31,552,688 | 9,944,046  | 158,178    | 0                   | 0                             | 2,894,593         |
| Reading Community City School District          | School | Hamilton  | 7,292,573  | 2,465,765  | 4,899      | 0                   | 0                             | 594,158           |
| Southwest Local School District                 | School | Hamilton  | 16,147,512 | 4,931,434  | 103        | 0                   | 0                             | 809,514           |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 6,226,992  | 1,812,715  | 0          | 0                   | 0                             | 0                 |
| Sycamore Community City School District         | School | Hamilton  | 36,753,258 | 11,511,232 | 0          | 0                   | 0                             | 164,580           |
| Three Rivers Local School District              | School | Hamilton  | 10,344,043 | 3,400,986  | 36,608     | 0                   | 0                             | 718,330           |
| Winton Woods City School District               | School | Hamilton  | 19,430,830 | 8,030,878  | 1,317      | 0                   | 0                             | 0                 |
| Wyoming City School District                    | School | Hamilton  | 12,840,570 | 2,543,888  | 28,137     | 0                   | 0                             | 12,668            |
| Arcadia Local School District                   | School | Hancock   | 2,925,617  | 381,469    | 310,513    | 0                   | 0                             | 0                 |
| Arlington Local School District                 | School | Hancock   | 3,175,885  | 838,417    | 198,044    | 0                   | 0                             | 0                 |
| Findlay City School District                    | School | Hancock   | 24,083,569 | 8,265,718  | 3,200,325  | 71,734              | 0                             | 6,202,914         |
| Liberty Benton Local School District            | School | Hancock   | 6,588,456  | 1,498,607  | 317,530    | 0                   | 0                             | 0                 |
| Van Buren Local School District                 | School | Hancock   | 5,026,430  | 1,336,071  | 230,625    | 0                   | 0                             | 467,530           |
| Conotton Valley Union Local School District     | School | Harrison  | 2,299,768  | 654,362    | 71,573     | 11,838              | 0                             | 0                 |
| Holgate Local School District                   | School | Henry     | 2,851,594  | 682,935    | 71,205     | 0                   | 0                             | 0                 |
| Liberty Center Local School District            | School | Henry     | 4,910,721  | 1,983,816  | 197,437    | 0                   | 51,194                        | 289,342           |
| Napoleon Area City School District              | School | Henry     | 10,180,435 | 4,718,619  | 214,967    | 0                   | 0                             | 1,640,241         |
| Patrick Henry Local School District             | School | Henry     | 5,271,018  | 1,450,157  | 34,966     | 0                   | 0                             | 0                 |
| Fairfield Local School District                 | School | Highland  | 4,339,337  | 944,082    | 120,455    | 0                   | 3,668                         | 0                 |
| Greenfield Exempted Village School District     | School | Highland  | 9,888,826  | 2,487,176  | 452,815    | 0                   | 0                             | 1,396,625         |
| Hillsboro City School District                  | School | Highland  | 12,221,609 | 4,547,146  | 476,776    | 0                   | 11,644                        | 0                 |
| Lynchburg Clay Local School District            | School | Highland  | 6,285,163  | 1,858,198  | 223,541    | 0                   | 2,437                         | 0                 |
| Logan-Hocking Local School District             | School | Hocking   | 15,538,092 | 7,056,761  | 555,015    | 0                   | 0                             | 302,563           |
| East Holmes Local School District               | School | Holmes    | 7,689,216  | 2,447,490  | 243,919    | 0                   | 244,707                       | 308,905           |
| West Holmes Local School District               | School | Holmes    | 11,876,961 | 4,056,914  | 293,829    | 0                   | 14,186                        | 0                 |
| Bellevue City School District                   | School | Huron     | 7,949,616  | 3,189,513  | 454,936    | 8,447               | 0                             | 1,161,052         |
| Monroeville Local School District               | School | Huron     | 3,331,016  | 930,646    | 179,013    | 0                   | 0                             | 0                 |
| New London Local School District                | School | Huron     | 5,679,354  | 1,312,633  | 310,406    | 0                   | 0                             | 15,070            |
| Norwalk City School District                    | School | Huron     | 12,456,993 | 3,521,718  | 136,476    | 91,243              | 0                             | 2,148,976         |
| South Central Local School District             | School | Huron     | 3,912,779  | 642,138    | 144,518    | 0                   | 0                             | 879,428           |
| Western Reserve Local School District           | School | Huron     | 5,649,862  | 1,715,430  | 168,789    | 0                   | 0                             | 237,685           |
| Willard City School District                    | School | Huron     | 7,253,180  | 1,508,351  | 200,307    | 0                   | 0                             | 2,144,409         |
| Wellston City School District                   | School | Jackson   | 7,887,812  | 2,771,858  | 68,208     | 2,251               | 4,632                         | 0                 |
| Buckeye Local School District                   | School | Jefferson | 8,864,409  | 2,893,462  | 402,023    | 0                   | 133,517                       | 0                 |
| Edison Local School District                    | School | Jefferson | 6,999,050  | 1,672,993  | 124,957    | 3,000               | 0                             | 3,703,862         |
| Indian Creek Local School District              | School | Jefferson | 10,138,329 | 3,176,439  | 298,178    | 3,600               | 149,566                       | 0                 |
| Steubenville City School District               | School | Jefferson | 12,816,164 | 2,898,892  | 735,464    | 0                   | 0                             | 0                 |
| Toronto City School District                    | School | Jefferson | 2,907,581  | 1,089,282  | 110,480    | 0                   | 6,205                         | 523,752           |
| Kirtland Local School District                  | School | Lake      | 6,584,706  | 1,584,679  | 110,831    | 0                   | 88,246                        | 0                 |
| Mentor Exempted Village School District         | School | Lake      | 44,842,720 | 15,845,511 | 2,412,616  | 0                   | 97,568                        | 0                 |
| Perry Local School District                     | School | Lake      | 13,947,973 | 536,521    | 87,530     | 0                   | 0                             | 2,013,657         |
| Riverside Local School District                 | School | Lake      | 20,038,805 | 5,187,422  | 0          | 0                   | 0                             | 0                 |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Expenses - Governmental Activities                |        |          |             |            |            |                     |                               |                   |
|---------------------------------------------------|--------|----------|-------------|------------|------------|---------------------|-------------------------------|-------------------|
| Instruction                                       |        |          |             |            |            |                     |                               |                   |
| School                                            | Type   | County   | Regular     | Special    | Vocational | Adult Or Continuing | Student Intervention Services | Other Instruction |
| Willoughby-Eastlake City School District          | School | Lake     | 43,073,614  | 4,403,737  | 520,654    | 630,891             | 168,773                       | 185,902           |
| Chesapeake Union Exempted Village School District | School | Lawrence | 7,368,669   | 1,182,658  | 0          | 0                   | 0                             | 137,779           |
| Dawson-Bryant Local School District               | School | Lawrence | 7,282,798   | 1,361,547  | 229,735    | 0                   | 166,069                       | 0                 |
| Fairland Local School District                    | School | Lawrence | 9,436,713   | 1,908,752  | 81,329     | 0                   | 8,044                         | 144,209           |
| Ironton City School District                      | School | Lawrence | 7,742,774   | 1,744,251  | 279,755    | 0                   | 317,426                       | 0                 |
| Rock Hill Local School District                   | School | Lawrence | 7,755,143   | 2,737,427  | 276,943    | 0                   | 0                             | 2,334,371         |
| South Point Local School District                 | School | Lawrence | 8,907,830   | 3,112,327  | 257,078    | 0                   | 33,775                        | 7,096             |
| Symmes Valley Local School District               | School | Lawrence | 4,165,749   | 1,239,240  | 167,453    | 0                   | 0                             | 0                 |
| Granville Exempted Village School District        | School | Licking  | 12,378,916  | 3,043,306  | 127,368    | 0                   | 0                             | 0                 |
| Heath City School District                        | School | Licking  | 10,096,148  | 0          | 0          | 0                   | 0                             | 0                 |
| Johnstown-Monroe Local School District            | School | Licking  | 7,147,943   | 1,713,662  | 191,240    | 0                   | 0                             | 352,857           |
| Lakewood Local School District                    | School | Licking  | 12,499,288  | 0          | 0          | 0                   | 0                             | 0                 |
| Licking Heights Local School District             | School | Licking  | 18,043,070  | 4,236,915  | 131,862    | 0                   | 0                             | 106,570           |
| Licking Valley Local School District              | School | Licking  | 9,377,589   | 1,874,526  | 400,680    | 0                   | 0                             | 41,556            |
| Newark City School District                       | School | Licking  | 34,438,179  | 10,866,937 | 402,390    | 0                   | 0                             | 260,750           |
| North Fork Local School District                  | School | Licking  | 6,183,678   | 2,791,895  | 168,623    | 0                   | 0                             | 182,840           |
| Northridge Local School District                  | School | Licking  | 5,530,740   | 940,123    | 106,283    | 0                   | 45,821                        | 0                 |
| Riverside Local School District                   | School | Logan    | 3,282,944   | 1,192,537  | 84,768     | 0                   | 0                             | 123,335           |
| Amherst Exempted Village School District          | School | Lorain   | 19,084,838  | 5,059,634  | 394,087    | 0                   | 0                             | 0                 |
| Avon Lake City School District                    | School | Lorain   | 19,441,025  | 4,135,900  | 3,273      | 11,580              | 0                             | 1,126,292         |
| Avon Local School District                        | School | Lorain   | 16,248,851  | 6,892,376  | 173,262    | 0                   | 0                             | 1,214,614         |
| Columbia Local School District                    | School | Lorain   | 4,043,033   | 952,208    | 0          | 0                   | 0                             | 349,016           |
| Elyria City School District                       | School | Lorain   | 28,202,974  | 12,458,036 | 182,246    | 0                   | 268,804                       | 10,119,924        |
| Firelands Local School District                   | School | Lorain   | 7,042,812   | 2,155,398  | 245,764    | 0                   | 0                             | 1,568,188         |
| Keystone Local School District                    | School | Lorain   | 8,574,984   | 2,211,408  | 55,253     | 0                   | 0                             | 93,531            |
| Lorain City School District                       | School | Lorain   | 31,966,749  | 13,462,612 | 2,583,952  | 0                   | 0                             | 25,319,730        |
| Midview Local School District                     | School | Lorain   | 16,417,786  | 3,259,686  | 164,429    | 0                   | 0                             | 409,059           |
| North Ridgeville City School District             | School | Lorain   | 16,401,112  | 6,389,566  | 216,249    | 0                   | 0                             | 4,026             |
| Oberlin City School District                      | School | Lorain   | 7,430,133   | 1,243,870  | 107,501    | 0                   | 0                             | 20,552            |
| Sheffield-Sheffield Lake City School District     | School | Lorain   | 9,193,766   | 2,825,882  | 203,134    | 0                   | 70,737                        | 0                 |
| Wellington Exempted Village School District       | School | Lorain   | 7,368,745   | 1,746,780  | 126,197    | 0                   | 0                             | 0                 |
| Anthony Wayne Local School District               | School | Lucas    | 19,220,682  | 3,889,751  | 5,752      | 0                   | 0                             | 1,003,665         |
| Oregon City School District                       | School | Lucas    | 17,526,512  | 5,297,848  | 2,373,511  | 122,426             | 0                             | 62,056            |
| Ottawa Hills Local School District                | School | Lucas    | 8,724,611   | 0          | 0          | 0                   | 0                             | 0                 |
| Springfield Local School District                 | School | Lucas    | 18,817,948  | 6,795,548  | 233,128    | 151,897             | 0                             | 2,441,518         |
| Sylvania City School District                     | School | Lucas    | 35,625,734  | 13,019,704 | 2,063,861  | 47,053              | 0                             | 2,192,544         |
| Toledo City School District                       | School | Lucas    | 251,917,934 | 0          | 0          | 0                   | 0                             | 0                 |
| Washington Local School District                  | School | Lucas    | 33,571,838  | 14,772,891 | 2,776,690  | 47                  | 0                             | 3,409,980         |
| Jefferson Local School District                   | School | Madison  | 5,698,243   | 2,033,614  | 0          | 0                   | 0                             | 0                 |
| Jonathan Alder Local School District              | School | Madison  | 9,345,309   | 1,736,520  | 0          | 0                   | 0                             | 0                 |
| London City School District                       | School | Madison  | 10,402,050  | 3,585,473  | 104,326    | 49,572              | 0                             | 16,925            |
| Madison-Plains Local School District              | School | Madison  | 7,481,587   | 886,033    | 475,398    | 0                   | 0                             | 12,325            |
| Austintown Local School District                  | School | Mahoning | 22,304,725  | 6,170,417  | 427,984    | 0                   | 0                             | 2,150,753         |
| Boardman Local School District                    | School | Mahoning | 22,416,720  | 5,811,794  | 0          | 2,102               | 0                             | 69,135            |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Expenses - Governmental Activities</b>  |        |            |             |            |            |                     |                               |                   |
|--------------------------------------------|--------|------------|-------------|------------|------------|---------------------|-------------------------------|-------------------|
| <b>Instruction</b>                         |        |            |             |            |            |                     |                               |                   |
| School                                     | Type   | County     | Regular     | Special    | Vocational | Adult Or Continuing | Student Intervention Services | Other Instruction |
| Campbell City School District              | School | Mahoning   | 7,236,304   | 2,760,661  | 163,334    | 0                   | 307,504                       | 0                 |
| Canfield Local School District             | School | Mahoning   | 13,406,924  | 2,886,401  | 309,975    | 0                   | 0                             | 0                 |
| Jackson-Milton Local School District       | School | Mahoning   | 4,851,521   | 1,684,448  | 46,309     | 0                   | 0                             | 2,058             |
| Lowellville Local School District          | School | Mahoning   | 2,980,173   | 347,599    | 35,902     | 0                   | 0                             | 17,631            |
| Poland Local School District               | School | Mahoning   | 10,087,804  | 2,156,283  | 148,660    | 121,200             | 0                             | 41,302            |
| Sebring Local School District              | School | Mahoning   | 3,014,610   | 1,046,701  | 29         | 0                   | 0                             | 698,237           |
| South Range Local School District          | School | Mahoning   | 6,567,734   | 1,306,761  | 141,685    | 0                   | 0                             | 540,031           |
| Springfield Local School District          | School | Mahoning   | 5,042,346   | 1,032,263  | 158,306    | 0                   | 0                             | 201,085           |
| Struthers City School District             | School | Mahoning   | 8,893,213   | 3,078,976  | 273,222    | 0                   | 0                             | 935,821           |
| West Branch Local School District          | School | Mahoning   | 10,194,431  | 2,611,795  | 309,401    | 0                   | 0                             | 0                 |
| Western Reserve Local School District      | School | Mahoning   | 3,190,234   | 905,442    | 101,099    | 16,119              | 0                             | 231,545           |
| Youngstown City School District            | School | Mahoning   | 64,065,191  | 15,422,877 | 2,476,662  | 854,215             | 531,980                       | 0                 |
| Elgin Local School District                | School | Marion     | 7,541,808   | 1,518,150  | 181,489    | 0                   | 0                             | 0                 |
| Marion City School District                | School | Marion     | 31,563,006  | 0          | 0          | 0                   | 0                             | 0                 |
| Pleasant Local School District             | School | Marion     | 6,970,289   | 706,942    | 146,350    | 0                   | 0                             | 192,780           |
| Ridgedale Local School District            | School | Marion     | 3,179,382   | 660,087    | 241,978    | 0                   | 5,505                         | 1,067,098         |
| River Valley Local School District         | School | Marion     | 9,322,948   | 1,788,399  | 267,903    | 0                   | 0                             | 0                 |
| Black River Local School District          | School | Medina     | 7,101,055   | 1,745,275  | 214,027    | 0                   | 0                             | 0                 |
| Brunswick City School District             | School | Medina     | 31,392,206  | 6,826,936  | 230,612    | 0                   | 0                             | 2,234,686         |
| Buckeye Local School District              | School | Medina     | 9,252,160   | 2,017,481  | 171,086    | 0                   | 907,153                       | 0                 |
| Cloverleaf Local School District           | School | Medina     | 12,628,251  | 2,815,971  | 89,306     | 0                   | 0                             | 1,451,889         |
| Highland Local School District             | School | Medina     | 13,828,776  | 4,076,189  | 65,283     | 0                   | 0                             | 135,706           |
| Medina City School District                | School | Medina     | 36,810,423  | 10,011,676 | 337,421    | 0                   | 88,390                        | 0                 |
| Wadsworth City School District             | School | Medina     | 20,663,956  | 4,070,520  | 1,767,089  | 0                   | 0                             | 1,416,857         |
| Eastern Local School District              | School | Meigs      | 4,287,504   | 874,443    | 9,008      | 0                   | 10,717                        | 0                 |
| Meigs Local School District                | School | Meigs      | 7,174,075   | 2,960,119  | 1,089,965  | 5,850               | 82,919                        | 1,705,730         |
| Southern Local School District             | School | Meigs      | 2,754,097   | 849,567    | 174,109    | 399                 | 42,645                        | 803,980           |
| Bethel Local School District               | School | Miami      | 3,682,575   | 1,206,408  | 0          | 0                   | 0                             | 558,629           |
| Covington Exempted Village School District | School | Miami      | 3,669,320   | 1,233,532  | 0          | 0                   | 0                             | 5,034             |
| Miami East Local School District           | School | Miami      | 5,684,670   | 1,201,672  | 86,294     | 0                   | 0                             | 746,509           |
| Piqua City School District                 | School | Miami      | 21,934,785  | 0          | 0          | 0                   | 0                             | 0                 |
| Tipp City Exempted Village School District | School | Miami      | 10,671,857  | 2,864,947  | 284,643    | 0                   | 67,642                        | 672,069           |
| Troy City School District                  | School | Miami      | 22,944,382  | 5,826,521  | 14,720     | 0                   | 198,224                       | 2,407,244         |
| Switzerland of Ohio Local School District  | School | Monroe     | 12,906,606  | 3,804,059  | 1,515,745  | 0                   | 874                           | 0                 |
| Brookville Local School District           | School | Montgomery | 6,871,269   | 1,719,034  | 175,392    | 0                   | 0                             | 100,319           |
| Centerville City School District           | School | Montgomery | 41,027,794  | 10,103,560 | 2,698,406  | 0                   | 0                             | 1,171,321         |
| Dayton City School District                | School | Montgomery | 125,173,616 | 36,483,402 | 3,405,817  | 0                   | 182,150                       | 0                 |
| Huber Heights City School District         | School | Montgomery | 42,838,352  | 0          | 0          | 0                   | 0                             | 0                 |
| Jefferson Township Local School District   | School | Montgomery | 1,992,580   | 1,310,403  | 0          | 0                   | 0                             | 1,394,708         |
| Kettering City School District             | School | Montgomery | 36,363,264  | 12,931,044 | 2,630,263  | 92,941              | 0                             | 4,515,328         |
| Mad River Local School District            | School | Montgomery | 16,089,955  | 6,790,623  | 2,253,928  | 43                  | 0                             | 1,575,207         |
| Miamisburg City School District            | School | Montgomery | 26,322,408  | 9,748,772  | 532,032    | 0                   | 99,147                        | 532,515           |
| New Lebanon Local School District          | School | Montgomery | 5,059,182   | 1,707,031  | 454        | 0                   | 0                             | 317,077           |
| Northmont City School District             | School | Montgomery | 24,382,497  | 8,956,624  | 225,954    | 0                   | 0                             | 21,776            |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Expenses - Governmental Activities           |        |            |            |            |            |                     |                               |                   |
|----------------------------------------------|--------|------------|------------|------------|------------|---------------------|-------------------------------|-------------------|
| Instruction                                  |        |            |            |            |            |                     |                               |                   |
| School                                       | Type   | County     | Regular    | Special    | Vocational | Adult Or Continuing | Student Intervention Services | Other Instruction |
| Northridge Local School District             | School | Montgomery | 9,518,617  | 3,822,548  | 3,423      | 0                   | 18,189                        | 0                 |
| Oakwood City School District                 | School | Montgomery | 14,070,836 | 3,047,423  | 0          | 0                   | 0                             | 222,490           |
| Trotwood-Madison City School District        | School | Montgomery | 14,145,252 | 4,227,092  | 0          | 0                   | 0                             | 730,696           |
| Valley View Local School District            | School | Montgomery | 8,594,848  | 2,113,951  | 74,262     | 0                   | 0                             | 675,089           |
| Vandalia-Butler City School District         | School | Montgomery | 12,533,864 | 4,797,836  | 163,168    | 0                   | 0                             | 1,962,327         |
| West Carrollton City School District         | School | Montgomery | 16,529,241 | 7,466,962  | 226,795    | 0                   | 0                             | 2,545,302         |
| Morgan Local School District                 | School | Morgan     | 10,415,433 | 3,523,844  | 1,064,596  | 0                   | 180,556                       | 0                 |
| Cardington-Lincoln Local School District     | School | Morrow     | 5,118,010  | 1,757,822  | 193,922    | 0                   | 0                             | 1,666,630         |
| Highland Local School District               | School | Morrow     | 7,475,190  | 2,504,530  | 313,433    | 0                   | 0                             | 0                 |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 5,451,545  | 1,473,682  | 278,845    | 0                   | 0                             | 1,210,055         |
| Northmor Local School District               | School | Morrow     | 5,227,642  | 1,353,708  | 159,349    | 0                   | 0                             | 1,140,745         |
| East Muskingum Local School Dist             | School | Muskingum  | 9,524,425  | 3,203,350  | 221,835    | 0                   | 391,917                       | 0                 |
| Franklin Local School District               | School | Muskingum  | 12,980,874 | 2,672,733  | 112,605    | 0                   | 299,651                       | 0                 |
| Maysville Local School District              | School | Muskingum  | 11,509,273 | 3,479,074  | 109,819    | 0                   | 300,136                       | 0                 |
| Tri-Valley Local School District             | School | Muskingum  | 15,613,240 | 3,909,194  | 346,962    | 0                   | 15,683                        | 265               |
| West Muskingum Local School District         | School | Muskingum  | 8,739,166  | 2,451,825  | 150,487    | 0                   | 41,701                        | 0                 |
| Zanesville City School District              | School | Muskingum  | 22,696,767 | 7,335,954  | 226,295    | 0                   | 177,188                       | 0                 |
| Caldwell Exempted Village School District    | School | Noble      | 3,835,859  | 1,309,842  | 78,103     | 7,355               | 0                             | 0                 |
| Noble Local School District                  | School | Noble      | 4,875,844  | 1,170,479  | 341,288    | 8,251               | 0                             | 0                 |
| Crooksville Exempted Village School District | School | Perry      | 7,735,136  | 0          | 0          | 0                   | 0                             | 0                 |
| Circleville City School District             | School | Pickaway   | 12,102,812 | 3,066,975  | 108,081    | 0                   | 0                             | 68,552            |
| Logan Elm Local School District              | School | Pickaway   | 9,138,851  | 2,831,343  | 17,482     | 0                   | 0                             | 7,600             |
| Teays Valley Local School District           | School | Pickaway   | 18,495,828 | 4,259,794  | 375,167    | 0                   | 0                             | 1,637,732         |
| Westfall Local School District               | School | Pickaway   | 6,558,125  | 2,227,575  | 51,583     | 0                   | 0                             | 638,025           |
| Scioto Valley Local School District          | School | Pike       | 7,221,287  | 2,610,554  | 0          | 0                   | 0                             | 16,797            |
| Waverly City School District                 | School | Pike       | 7,547,029  | 3,225,028  | 209,720    | 0                   | 0                             | 964,398           |
| Western Local School District                | School | Pike       | 3,729,623  | 1,594,940  | 0          | 0                   | 0                             | 764,440           |
| Aurora City School District                  | School | Portage    | 14,800,250 | 3,598,790  | 170,436    | 0                   | 0                             | 1,338,486         |
| Crestwood Local School District              | School | Portage    | 8,921,929  | 2,792,822  | 171,959    | 173                 | 167,388                       | 1,141,345         |
| Field Local School District                  | School | Portage    | 10,743,125 | 2,380,186  | 69,651     | 116,320             | 0                             | 18,060            |
| James A. Garfield Local School District      | School | Portage    | 7,181,160  | 1,524,790  | 0          | 0                   | 0                             | 47                |
| Kent City School District                    | School | Portage    | 19,968,790 | 6,909,803  | 2,073,024  | 53,160              | 701,852                       | 513,260           |
| Ravenna City School District                 | School | Portage    | 11,100,841 | 5,841,579  | 242,349    | 0                   | 0                             | 2,234,353         |
| Rootstown Local School District              | School | Portage    | 4,978,347  | 1,676,081  | 151,234    | 0                   | 29,450                        | 957,869           |
| Southeast Local School District              | School | Portage    | 8,190,808  | 3,078,047  | 110,389    | 0                   | 14,574                        | 1,068,286         |
| Streetsboro City School District             | School | Portage    | 10,312,853 | 2,790,101  | 1,330      | 0                   | 6,847                         | 1,389,542         |
| Waterloo Local School District               | School | Portage    | 5,511,666  | 1,700,987  | 0          | 0                   | 0                             | 21,657            |
| Windham Exempted Village School District     | School | Portage    | 3,424,529  | 1,993,885  | 103,458    | 0                   | 0                             | 14,182            |
| Tri-County North Local School District       | School | Preble     | 4,764,023  | 978,134    | 58,660     | 0                   | 0                             | 0                 |
| Clear Fork Valley Local School District      | School | Richland   | 6,738,664  | 2,085,245  | 387,130    | 0                   | 0                             | 675,562           |
| Crestview Local School District              | School | Richland   | 6,040,279  | 1,437,148  | 264,603    | 0                   | 0                             | 5,995             |
| Lucas Local School District                  | School | Richland   | 2,439,573  | 525,672    | 17,202     | 0                   | 0                             | 375,038           |
| Madison Local School District                | School | Richland   | 12,317,467 | 4,624,274  | 2,782,357  | 90,178              | 0                             | 2,942,934         |
| Mansfield City School District               | School | Richland   | 16,971,859 | 10,275,409 | 1,261,687  | 349,978             | 0                             | 13,402,130        |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Expenses - Governmental Activities                   |        |          |            |            |            |                     |                               |                   |
|------------------------------------------------------|--------|----------|------------|------------|------------|---------------------|-------------------------------|-------------------|
| Instruction                                          |        |          |            |            |            |                     |                               |                   |
| School                                               | Type   | County   | Regular    | Special    | Vocational | Adult Or Continuing | Student Intervention Services | Other Instruction |
| Ontario Local School District                        | School | Richland | 7,749,518  | 1,910,521  | 281,380    | 0                   | 0                             | 568,089           |
| Plymouth Local School District                       | School | Richland | 3,816,217  | 1,137,405  | 173,839    | 0                   | 0                             | 567,425           |
| Shelby City School District                          | School | Richland | 10,245,893 | 3,824,285  | 173,419    | 0                   | 0                             | 29,151            |
| Adena Local School District                          | School | Ross     | 5,992,616  | 1,418,551  | 7,518      | 0                   | 0                             | 811,215           |
| Chillicothe City School District                     | School | Ross     | 14,143,368 | 4,423,884  | 6,682      | 0                   | 0                             | 3,934,147         |
| Huntington Local School District                     | School | Ross     | 6,707,343  | 1,413,612  | 0          | 0                   | 0                             | 903,015           |
| Paint Valley Local School District                   | School | Ross     | 4,692,266  | 1,586,657  | 4,249      | 0                   | 0                             | 1,084,557         |
| Southeastern Local School District                   | School | Ross     | 6,098,840  | 1,600,035  | 0          | 0                   | 0                             | 41,200            |
| Union-Scioto Local School District                   | School | Ross     | 12,465,731 | 2,895,279  | 10,446     | 0                   | 218,509                       | 0                 |
| Zane Trace Local School District                     | School | Ross     | 6,903,887  | 1,197,152  | 7,696      | 0                   | 24,946                        | 8,875             |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 10,319,040 | 2,788,171  | 104,148    | 0                   | 0                             | 866,777           |
| Fremont City School District                         | School | Sandusky | 19,397,945 | 6,051,611  | 2,951      | 0                   | 0                             | 265,161           |
| Gibsonburg Exempted Village School District          | School | Sandusky | 5,478,962  | 1,129,419  | 232,743    | 0                   | 0                             | 0                 |
| Woodmore Local School District                       | School | Sandusky | 5,128,998  | 1,381,927  | 8,640      | 0                   | 0                             | 5,369             |
| Bloom Vernon Local School District                   | School | Scioto   | 5,246,265  | 1,321,060  | 0          | 0                   | 18,077                        | 0                 |
| Clay Local School District                           | School | Scioto   | 3,429,844  | 744,132    | 0          | 0                   | 25,217                        | 0                 |
| Green Local School District                          | School | Scioto   | 2,707,909  | 626,534    | 23,410     | 0                   | 0                             | 1,329,374         |
| Minford Local School District                        | School | Scioto   | 8,407,733  | 1,877,285  | 94,268     | 0                   | 0                             | 0                 |
| New Boston Local School District                     | School | Scioto   | 3,376,647  | 1,017,893  | 1,200      | 0                   | 0                             | 0                 |
| Northwest Local School District                      | School | Scioto   | 8,130,615  | 1,789,392  | 92,554     | 0                   | 0                             | 1,609,510         |
| Portsmouth City School District                      | School | Scioto   | 15,721,759 | 6,063,483  | 425,475    | 0                   | 370,366                       | 0                 |
| Washington-Nile Local School District                | School | Scioto   | 6,995,054  | 2,905,015  | 113,225    | 0                   | 33,851                        | 0                 |
| Wheelerburg Local School District                    | School | Scioto   | 8,232,784  | 1,979,177  | 0          | 0                   | 26,975                        | 0                 |
| Bettsville Local School District                     | School | Seneca   | 1,612,997  | 426,168    | 0          | 0                   | 0                             | 0                 |
| Seneca-East Local School District                    | School | Seneca   | 4,889,951  | 1,238,670  | 174,772    | 0                   | 0                             | 0                 |
| Tiffin City School District                          | School | Seneca   | 10,846,528 | 4,646,898  | 78,651     | 0                   | 0                             | 15,999            |
| Anna Local School District                           | School | Shelby   | 5,544,390  | 1,139,919  | 465,771    | 0                   | 4,177                         | 0                 |
| Botkins Local School District                        | School | Shelby   | 2,538,031  | 522,624    | 180,081    | 0                   | 62,446                        | 46,100            |
| Fort Loramie Local School District                   | School | Shelby   | 3,792,081  | 742,584    | 1,093      | 0                   | 0                             | 130,600           |
| Hardin-Houston Local School District                 | School | Shelby   | 4,087,641  | 738,829    | 90,838     | 0                   | 4,828                         | 70,258            |
| Russia Local School District                         | School | Shelby   | 2,212,130  | 479,164    | 0          | 0                   | 2,569                         | 0                 |
| Alliance City School District                        | School | Stark    | 15,660,423 | 5,417,498  | 1,197,745  | 639,534             | 298,954                       | 197,883           |
| Canton City School District                          | School | Stark    | 43,480,794 | 18,854,210 | 2,294,449  | 1,394,022           | 15,775,806                    | 31,247            |
| Canton Local School District                         | School | Stark    | 10,011,653 | 3,709,154  | 1,360,621  | 4,750               | 0                             | 104,047           |
| Fairless Local School District                       | School | Stark    | 7,503,030  | 2,463,311  | 170,978    | 0                   | 0                             | 438,661           |
| Jackson Local School District                        | School | Stark    | 23,289,144 | 4,965,689  | 962,408    | 44,415              | 0                             | 1,604,091         |
| Lake Local School District                           | School | Stark    | 14,191,901 | 3,879,671  | 466,302    | 0                   | 25,207                        | 1,343,274         |
| Louisville City School District                      | School | Stark    | 12,036,581 | 2,951,955  | 422,405    | 0                   | 1,110,966                     | 0                 |
| Marlington Local School District                     | School | Stark    | 10,035,219 | 3,361,733  | 506,141    | 0                   | 44,264                        | 0                 |
| Massillon City School District                       | School | Stark    | 19,753,743 | 5,078,413  | 2,000,682  | 46,642              | 101,674                       | 545,999           |
| Minerva Local School District                        | School | Stark    | 8,525,077  | 3,514,742  | 675        | 4,924               | 0                             | 0                 |
| North Canton City School District                    | School | Stark    | 21,748,135 | 4,663,213  | 1,523,851  | 0                   | 0                             | 152,756           |
| Perry Local School District                          | School | Stark    | 20,940,669 | 5,477,683  | 1,848,237  | 8,784               | 181,646                       | 0                 |
| Plain Local School District                          | School | Stark    | 24,315,019 | 7,303,005  | 1,433,776  | 0                   | 0                             | 400,338           |



**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
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| <b>Expenses - Governmental Activities</b>      |        |            |             |            |            |                     |                               |                   |
|------------------------------------------------|--------|------------|-------------|------------|------------|---------------------|-------------------------------|-------------------|
| <b>Instruction</b>                             |        |            |             |            |            |                     |                               |                   |
| School                                         | Type   | County     | Regular     | Special    | Vocational | Adult Or Continuing | Student Intervention Services | Other Instruction |
| Sandy Valley Local School District             | School | Stark      | 5,673,267   | 2,307,881  | 596,548    | 0                   | 0                             | 671,948           |
| Tuslaw Local School District                   | School | Stark      | 6,096,026   | 1,905,409  | 115,088    | 0                   | 5,208                         | 0                 |
| Akron City School District                     | School | Summit     | 139,416,687 | 50,268,121 | 11,678,786 | 647,862             | 0                             | 6,763,725         |
| Barberton City School District                 | School | Summit     | 17,229,037  | 5,901,182  | 1,068,776  | 0                   | 0                             | 4,943,059         |
| Copley-Fairlawn City School District           | School | Summit     | 16,780,442  | 4,020,434  | 545,232    | 0                   | 0                             | 0                 |
| Coventry Local School District                 | School | Summit     | 9,421,770   | 2,732,140  | 85,546     | 0                   | 0                             | 963,936           |
| Cuyahoga Falls City School District            | School | Summit     | 21,682,358  | 7,054,334  | 1,274,054  | 0                   | 0                             | 4,367,917         |
| Green Local School District                    | School | Summit     | 16,841,009  | 5,518,764  | 137,818    | 0                   | 62,752                        | 1,667,924         |
| Hudson City School District                    | School | Summit     | 28,005,316  | 8,800,972  | 290,652    | 0                   | 0                             | 1,283,858         |
| Mogadore Local School District                 | School | Summit     | 4,646,585   | 1,012,919  | 105,328    | 0                   | 443,555                       | 190,529           |
| Nordonia Hills City School District            | School | Summit     | 18,738,003  | 6,036,343  | 140,339    | 0                   | 87,536                        | 0                 |
| Norton City School District                    | School | Summit     | 10,840,837  | 2,502,827  | 610,502    | 4,774               | 452,868                       | 0                 |
| Revere Local School District                   | School | Summit     | 15,319,018  | 3,443,445  | 305,426    | 0                   | 181,937                       | 420,287           |
| Springfield Local School District              | School | Summit     | 12,444,245  | 3,686,384  | 304,914    | 0                   | 339,999                       | 2,299,489         |
| Stow-Munroe Falls City School District         | School | Summit     | 26,142,430  | 6,275,524  | 1,927,610  | 0                   | 0                             | 154,966           |
| Tallmadge City School District                 | School | Summit     | 13,099,236  | 2,861,886  | 765,937    | 165,029             | 0                             | 0                 |
| Twinsburg City School District                 | School | Summit     | 21,970,863  | 5,141,797  | 115,859    | 0                   | 200,530                       | 362,409           |
| Woodridge Local School District                | School | Summit     | 11,546,802  | 3,375,333  | 351,667    | 0                   | 0                             | 84,448            |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 1,251,034   | 936,160    | 41,934     | 0                   | 0                             | 0                 |
| Bristol Local School District                  | School | Trumbull   | 3,860,625   | 1,007,890  | 63,882     | 0                   | 0                             | 4,924             |
| Brookfield Local School District               | School | Trumbull   | 5,345,893   | 1,373,427  | 81,319     | 0                   | 0                             | 0                 |
| Champion Local School District                 | School | Trumbull   | 5,266,079   | 1,581,963  | 86,862     | 0                   | 0                             | 540,430           |
| Girard City School District                    | School | Trumbull   | 7,615,400   | 2,103,492  | 218,207    | 0                   | 0                             | 895,601           |
| Howland Local School District                  | School | Trumbull   | 14,060,388  | 4,128,010  | 355,295    | 0                   | 0                             | 4,348             |
| Hubbard Exempted Village School District       | School | Trumbull   | 11,114,249  | 2,381,622  | 146,524    | 0                   | 610,753                       | 0                 |
| Joseph Badger Local School District            | School | Trumbull   | 4,389,028   | 986,309    | 50,809     | 0                   | 72,519                        | 0                 |
| Labrae Local School District                   | School | Trumbull   | 6,903,238   | 2,015,397  | 77,770     | 1,080               | 0                             | 459,851           |
| Lakeview Local School District                 | School | Trumbull   | 7,827,339   | 2,266,562  | 0          | 0                   | 26,913                        | 0                 |
| Liberty Local School District                  | School | Trumbull   | 8,281,560   | 1,735,207  | 19         | 0                   | 0                             | 0                 |
| Lordstown Local School District                | School | Trumbull   | 2,896,642   | 616,392    | 116,065    | 0                   | 0                             | 446,041           |
| Maplewood Local School District                | School | Trumbull   | 4,778,752   | 983,801    | 88,248     | 0                   | 0                             | 0                 |
| Mathews Local School District                  | School | Trumbull   | 3,971,478   | 832,050    | 83,875     | 0                   | 165,063                       | 0                 |
| McDonald Local School District                 | School | Trumbull   | 4,108,224   | 966,184    | 29,375     | 0                   | 0                             | 0                 |
| Newton Falls Exempted Village School District  | School | Trumbull   | 6,448,274   | 2,209,437  | 103,776    | 1,000               | 0                             | 0                 |
| Niles City School District                     | School | Trumbull   | 14,272,042  | 3,705,332  | 19,367     | 0                   | 0                             | 1,117,277         |
| Southington Local School District              | School | Trumbull   | 3,479,183   | 443,693    | 6,088      | 0                   | 0                             | 0                 |
| Warren City School District                    | School | Trumbull   | 30,422,823  | 11,419,981 | 230,241    | 0                   | 0                             | 460,767           |
| Weathersfield Local School District            | School | Trumbull   | 4,083,472   | 1,107,763  | 0          | 0                   | 0                             | 500,553           |
| Claymont City School District                  | School | Tuscarawas | 10,532,274  | 3,528,232  | 92,232     | 0                   | 0                             | 0                 |
| Dover City School District                     | School | Tuscarawas | 12,080,787  | 2,555,858  | 32,981     | 0                   | 296,477                       | 252,889           |
| Garaway Local School District                  | School | Tuscarawas | 5,107,095   | 1,845,113  | 2,321      | 0                   | 0                             | 8,097             |
| Indian Valley Local School District            | School | Tuscarawas | 8,339,045   | 2,161,251  | 126,918    | 0                   | 0                             | 1,497,805         |
| New Philadelphia City School District          | School | Tuscarawas | 12,271,845  | 3,775,585  | 164,103    | 0                   | 0                             | 3,096,582         |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 4,765,355   | 2,092,724  | 3,445      | 0                   | 0                             | 604,826           |

Summary of Unaudited Data from the Statement of Activities - Governmental Activities  
As of June 30, 2014  
All Schools Reporting Under GAAP

| Expenses - Governmental Activities          |        |            |            |            |            |                     |                               |                   |
|---------------------------------------------|--------|------------|------------|------------|------------|---------------------|-------------------------------|-------------------|
| Instruction                                 |        |            |            |            |            |                     |                               |                   |
| School                                      | Type   | County     | Regular    | Special    | Vocational | Adult Or Continuing | Student Intervention Services | Other Instruction |
| Tuscarawas Valley Local School District     | School | Tuscarawas | 6,262,158  | 1,259,919  | 149,579    | 0                   | 0                             | 1,218,525         |
| Fairbanks Local School District             | School | Union      | 4,552,318  | 1,175,360  | 17,904     | 0                   | 0                             | 82,998            |
| Marysville Exempted Village School District | School | Union      | 24,147,377 | 7,469,642  | 460,921    | 0                   | 0                             | 422,625           |
| North Union Local School District           | School | Union      | 6,611,964  | 1,941,602  | 735,965    | 0                   | 0                             | 0                 |
| Lincolnview Local School District           | School | Van Wert   | 4,353,750  | 1,493,366  | 189,180    | 660                 | 0                             | 0                 |
| Vinton Local School District                | School | Vinton     | 12,609,809 | 3,150,855  | 266,389    | 0                   | 0                             | 1,548,917         |
| Carlisle Local School District              | School | Warren     | 7,871,204  | 2,318,078  | 113,139    | 0                   | 96,645                        | 55,390            |
| Franklin City School District               | School | Warren     | 15,324,301 | 5,828,741  | 161,718    | 0                   | 112                           | 75,296            |
| Kings Local School District                 | School | Warren     | 19,729,770 | 5,107,956  | 0          | 0                   | 1,208,397                     | 0                 |
| Little Miami Local School District          | School | Warren     | 15,760,012 | 5,180,320  | 0          | 0                   | 0                             | 2,723,262         |
| Mason City School District                  | School | Warren     | 46,122,768 | 15,943,260 | 10,145     | 0                   | 0                             | 3,491,002         |
| Springboro Community City School District   | School | Warren     | 22,646,386 | 6,668,770  | 0          | 0                   | 0                             | 732,572           |
| Belpre City School District                 | School | Washington | 3,524,754  | 1,936,978  | 20         | 0                   | 0                             | 1,017,147         |
| Frontier Local School District              | School | Washington | 3,697,260  | 1,209,801  | 238,657    | 1,000               | 0                             | 0                 |
| Warren Local School District                | School | Washington | 10,585,179 | 2,111,517  | 53,825     | 0                   | 13,474                        | 0                 |
| Wolf Creek Local School District            | School | Washington | 3,746,900  | 827,342    | 173,066    | 0                   | 49,035                        | 0                 |
| Chippewa Local School District              | School | Wayne      | 5,864,050  | 1,186,437  | 6,806      | 0                   | 0                             | 864,737           |
| Dalton Local School District                | School | Wayne      | 3,846,317  | 992,228    | 177,880    | 0                   | 0                             | 365,854           |
| Wooster City School District                | School | Wayne      | 18,803,813 | 6,487,083  | 378,717    | 0                   | 0                             | 2,968,883         |
| Bowling Green City School District          | School | Wood       | 20,068,217 | 0          | 0          | 0                   | 0                             | 0                 |
| Eastwood Local School District              | School | Wood       | 7,834,976  | 1,991,705  | 92,749     | 68                  | 0                             | 0                 |
| North Baltimore Local School District       | School | Wood       | 3,857,888  | 1,352,634  | 0          | 0                   | 0                             | 651,981           |
| Otsego Local School District                | School | Wood       | 7,421,678  | 2,146,858  | 33,188     | 0                   | 0                             | 0                 |
| Perrysburg Exempted Village School District | School | Wood       | 25,182,599 | 6,481,128  | 117,370    | 0                   | 0                             | 0                 |
| Rossford Exempted Village School District   | School | Wood       | 10,895,164 | 2,415,749  | 225,789    | 30,649              | 0                             | 0                 |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
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| <b>Expenses - Governmental Activities (Continued)</b>     |         |            |           |                     |                    |                |           |          |                                    |
|-----------------------------------------------------------|---------|------------|-----------|---------------------|--------------------|----------------|-----------|----------|------------------------------------|
| <b>Support Services</b>                                   |         |            |           |                     |                    |                |           |          |                                    |
| School                                                    | Type    | County     | Pupils    | Instructional Staff | Board Of Education | Administration | Fiscal    | Business | Operation And Maintenance Of Plant |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 574,207   | 714,783             | 60,644             | 860,801        | 503,295   | 0        | 1,156,726                          |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 145,625   | 61,928              | 84,730             | 719,784        | 391,864   | 3,012    | 647,839                            |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 527,364   | 1,045,890           | 49,060             | 794,668        | 407,032   | 77,934   | 1,030,118                          |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 205,360   | 242,672             | 90,288             | 738,922        | 417,376   | 62,936   | 1,288,923                          |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 299,000   | 142,205             | 36,479             | 538,354        | 301,358   | 0        | 554,148                            |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 516,380   | 39,359              | 70,225             | 620,411        | 394,736   | 5,376    | 562,140                            |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 1,395,333 | 3,899,467           | 109,782            | 2,791,183      | 1,202,247 | 67,187   | 3,704,559                          |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 734,553   | 719,253             | 63,264             | 945,362        | 544,539   | 63,625   | 1,195,683                          |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 425,881   | 288,752             | 59,647             | 420,873        | 460,592   | 0        | 856,787                            |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 602,929   | 672,820             | 24,097             | 359,811        | 340,045   | 0        | 801,633                            |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 204,558   | 225,861             | 47,825             | 229,965        | 194,979   | 19,482   | 496,636                            |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 642,272   | 1,125,138           | 51,583             | 1,773,580      | 893,771   | 498,520  | 1,306,414                          |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 1,567,574 | 1,496,611           | 135,109            | 922,631        | 643,866   | 114,683  | 1,449,831                          |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 1,345,528 | 1,160,203           | 92,079             | 1,169,971      | 741,254   | 0        | 1,737,957                          |
| Ehove Career Center                                       | CC/JVSD | Erie       | 884,734   | 673,356             | 60,061             | 1,962,201      | 615,271   | 70,262   | 1,761,308                          |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 934,294   | 422,259             | 32,560             | 1,956,915      | 856,074   | 0        | 2,708,464                          |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 403,335   | 459,495             | 79,187             | 513,438        | 407,078   | 69,908   | 1,006,994                          |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 1,023,202 | 1,051,231           | 754,219            | 868,111        | 448,211   | 0        | 1,647,711                          |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 4,368,187 | 2,464,871           | 384,473            | 3,963,680      | 1,686,566 | 795,413  | 7,274,668                          |
| Four County Career Center                                 | CC/JVSD | Henry      | 1,381,832 | 676,540             | 64,568             | 1,339,277      | 512,795   | 70,230   | 1,251,850                          |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 243,687   | 320,018             | 60,614             | 343,414        | 367,545   | 0        | 779,905                            |
| Knox County Career Center                                 | CC/JVSD | Knox       | 689,698   | 1,114,219           | 24,306             | 1,264,528      | 467,684   | 51,022   | 1,717,807                          |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 1,238,300 | 183,368             | 166,423            | 1,285,578      | 498,683   | 98       | 1,653,025                          |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 515,550   | 111,280             | 119,638            | 962,742        | 728,892   | 0        | 1,136,020                          |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 544,828   | 1,665,496           | 23,150             | 1,008,474      | 530,747   | 332,478  | 1,755,825                          |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 631,339   | 420,680             | 40,583             | 917,709        | 282,544   | 598,678  | 1,231,940                          |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 1,609,091 | 1,526,505           | 28,594             | 1,504,856      | 720,649   | 198,974  | 1,914,341                          |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 717,442   | 318,947             | 54,296             | 1,241,361      | 470,309   | 0        | 1,541,029                          |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 922,086   | 677,906             | 51,797             | 1,111,326      | 411,593   | 230      | 1,262,296                          |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 695,825   | 189,255             | 123,634            | 1,163,712      | 444,022   | 150,201  | 1,121,994                          |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 1,757,513 | 563,929             | 32,457             | 1,827,463      | 566,876   | 232,275  | 1,621,427                          |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 1,746,091 | 961,609             | 45,345             | 1,032,725      | 551,031   | 194,324  | 1,328,268                          |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 1,825,768 | 4,722,044           | 49,900             | 1,903,915      | 910,776   | 468,391  | 3,311,384                          |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 1,090,652 | 1,005,060           | 90,435             | 1,770,619      | 847,107   | 239,796  | 2,386,949                          |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 297,239   | 206,984             | 102,632            | 521,370        | 421,828   | 0        | 569,151                            |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 1,113,438 | 512,272             | 126,971            | 848,977        | 540,298   | 246,035  | 1,269,600                          |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 1,179,672 | 1,063,477           | 124,921            | 1,019,711      | 397,721   | 155,920  | 1,195,313                          |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 1,432,641 | 829,756             | 51,421             | 1,129,153      | 588,016   | 0        | 1,214,303                          |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 594,601   | 871,427             | 72,956             | 980,601        | 487,662   | 0        | 1,482,424                          |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 340,081   | 449,875             | 13,112             | 1,281,041      | 380,207   | 0        | 1,209,735                          |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 887,986   | 585,888             | 15,790             | 335,660        | 255,749   | 36,464   | 851,421                            |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 328,359   | 88,906              | 22,798             | 676,410        | 426,247   | 0        | 487,254                            |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 1,117,146 | 95,198              | 50,730             | 1,946,406      | 579,476   | 27,479   | 1,026,820                          |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 937,475   | 231,357             | 32,473             | 1,423,377      | 519,691   | 81,466   | 1,384,309                          |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Expenses - Governmental Activities (Continued)</b> |         |            |           |                     |                    |                |           |          |                                    |
|-------------------------------------------------------|---------|------------|-----------|---------------------|--------------------|----------------|-----------|----------|------------------------------------|
| <b>Support Services</b>                               |         |            |           |                     |                    |                |           |          |                                    |
| School                                                | Type    | County     | Pupils    | Instructional Staff | Board Of Education | Administration | Fiscal    | Business | Operation And Maintenance Of Plant |
| Vantage Career Center                                 | CC/JVSD | Van Wert   | 532,667   | 695,151             | 68,090             | 733,271        | 387,912   | 26,061   | 869,357                            |
| Warren County Career Center                           | CC/JVSD | Warren     | 1,057,114 | 1,071,058           | 23,990             | 1,822,120      | 584,548   | 27,674   | 1,386,940                          |
| Washington County Career Center                       | CC/JVSD | Washington | 185,254   | 287,986             | 24,924             | 479,165        | 358,807   | 5,779    | 694,259                            |
| Wayne County Schools Career Center                    | CC/JVSD | Wayne      | 541,476   | 1,919,377           | 50,515             | 1,098,711      | 444,819   | 0        | 1,551,408                          |
| Penta Career Center                                   | CC/JVSD | Wood       | 2,914,486 | 2,475,209           | 94,329             | 1,259,026      | 663,986   | 0        | 2,963,533                          |
| Athens-Meigs County Educational Service Center        | ESC     | Athens     | 1,282,272 | 1,791,891           | 55,652             | 654,273        | 473,936   | 0        | 204,983                            |
| Brown County Educational Service Center               | ESC     | Brown      | 1,075,244 | 483,390             | 29,678             | 230,721        | 152,502   | 1,000    | 68,776                             |
| Clark County Educational Service Center               | ESC     | Clark      | 2,487,927 | 833,620             | 61,767             | 656,355        | 189,627   | 10,380   | 111,210                            |
| Clermont County Educational Service Center            | ESC     | Clermont   | 9,258,223 | 481,483             | 214,774            | 433,689        | 296,073   | 0        | 0                                  |
| Southern Ohio Educational Service Center              | ESC     | Clinton    | 950,910   | 1,010,405           | 33,561             | 435,144        | 256,611   | 0        | 73,558                             |
| Columbiana County Educational Service Center          | ESC     | Columbiana | 2,559,039 | 1,063,903           | 37,484             | 328,206        | 312,957   | 0        | 150,462                            |
| Educational Service Center of Cuyahoga County         | ESC     | Cuyahoga   | 7,399,767 | 6,597,052           | 80,440             | 12,611,031     | 1,548,133 | 71,284   | 4,424,664                          |
| North Point Educational Service Center                | ESC     | Erie       | 5,282,648 | 3,319,360           | 199,231            | 583,458        | 344,201   | 47,653   | 550,819                            |
| Fairfield County Educational Service Center           | ESC     | Fairfield  | 1,725,182 | 791,867             | 25,796             | 1,244,468      | 204,958   | 58       | 126,513                            |
| Educational Service Center of Central Ohio            | ESC     | Franklin   | 8,185,231 | 9,581,603           | 50,510             | 9,131,491      | 2,245,939 | 418,880  | 1,041,731                          |
| Northwest Ohio Educational Service Center             | ESC     | Fulton     | 4,401,301 | 1,697,569           | 73,698             | 524,950        | 588,106   | 15,157   | 485,816                            |
| Gallia/Vinton Educational Service Center              | ESC     | Gallia     | 357,195   | 1,895,745           | 49,323             | 1,147,340      | 133,714   | 0        | 53,958                             |
| Geauga County Educational Service Center              | ESC     | Geauga     | 3,999,060 | 684,822             | 20,584             | 1,379,717      | 261,247   | 32,913   | 100,272                            |
| Greene County Educational Service Center              | ESC     | Greene     | 4,831,506 | 255,061             | 23,315             | 1,331,095      | 225,460   | 9,529    | 181,940                            |
| Ohio Valley Educational Service Center                | ESC     | Guernsey   | 1,622,525 | 2,550,477           | 55,087             | 1,306,160      | 326,072   | 0        | 88,789                             |
| Hamilton Educational Service Center                   | ESC     | Hamilton   | 8,401,492 | 8,646,778           | 50,887             | 4,981,016      | 1,094,794 | 537,896  | 500,859                            |
| Hancock County Educational Service Center             | ESC     | Hancock    | 1,507,495 | 968,257             | 41,646             | 677,209        | 250,790   | 0        | 134,815                            |
| Jefferson County Educational Service Center           | ESC     | Jefferson  | 966,923   | 1,654,291           | 16,431             | 1,008,746      | 249,716   | 39,920   | 25,667                             |
| Knox County Educational Service Center                | ESC     | Knox       | 719,857   | 399,022             | 21,356             | 743,616        | 116,716   | 0        | 26,271                             |
| Lake County Educational Service Center                | ESC     | Lake       | 5,377,433 | 1,824,969           | 6,465,649          | 1,424,341      | 160,392   | 0        | 128,817                            |
| Lawrence County Educational Service Center            | ESC     | Lawrence   | 389,094   | 497,005             | 46,153             | 291,984        | 282,180   | 0        | 55,643                             |
| Lorain County Educational Service Center              | ESC     | Lorain     | 1,215,326 | 4,752,451           | 37,586             | 646,472        | 318,021   | 301,730  | 251,799                            |
| Educational Service Center of Lake Erie West          | ESC     | Lucas      | 4,813,597 | 4,452,774           | 21,683             | 2,256,948      | 1,033,120 | 75,522   | 917,975                            |
| Mahoning County Educational Service Center            | ESC     | Mahoning   | 5,722,866 | 5,735,031           | 56,005             | 768,059        | 617,784   | 476,029  | 362,193                            |
| Medina County Educational Service Center              | ESC     | Medina     | 559,664   | 1,563,809           | 38,502             | 336,154        | 239,275   | 152,883  | 0                                  |
| Miami County Educational Service Center               | ESC     | Miami      | 3,193,702 | 33,457              | 14,357             | 1,256,648      | 231,877   | 205,217  | 93,791                             |
| Montgomery County Educational Service Center          | ESC     | Montgomery | 9,244,941 | 5,595,479           | 134,045            | 1,596,115      | 668,313   | 0        | 1,272,372                          |
| Muskingum Valley Educational Service Center           | ESC     | Muskingum  | 4,015,179 | 4,560,076           | 38,658             | 1,328,896      | 463,054   | 0        | 124,451                            |
| Pickaway County Educational Service Center            | ESC     | Pickaway   | 2,113,323 | 595,137             | 57,246             | 446,103        | 148,490   | 22,472   | 125,573                            |
| Portage County Educational Service Center             | ESC     | Portage    | 1,800,223 | 1,250,070           | 287,357            | 799,999        | 312,467   | 96,139   | 49,720                             |
| Putnam County Educational Service Center              | ESC     | Putnam     | 869,170   | 633,417             | 31,639             | 205,348        | 350,238   | 2,784    | 161,534                            |
| Ross-Pike Educational Service District                | ESC     | Ross       | 1,677,328 | 2,296,899           | 74,917             | 905,476        | 328,759   | 0        | 152,482                            |
| South Central Ohio Educational Service Center         | ESC     | Scioto     | 2,299,228 | 1,471,767           | 35,382             | 667,659        | 296,862   | 0        | 266,166                            |
| North Central Ohio Educational Service Center         | ESC     | Seneca     | 3,998,274 | 4,183,616           | 86,092             | 2,854,776      | 917,747   | 184,121  | 458,591                            |
| Stark County Educational Service Center               | ESC     | Stark      | 3,861,498 | 4,019,259           | 21,856             | 3,728,425      | 501,409   | 705,394  | 601,718                            |
| Summit County Educational Service Center              | ESC     | Summit     | 3,480,941 | 4,130,917           | 49,984             | 1,008,675      | 307,756   | 33,365   | 526,689                            |
| Trumbull County Educational Service Center            | ESC     | Trumbull   | 4,012,056 | 1,436,493           | 70,014             | 1,643,261      | 339,657   | 29,355   | 190,929                            |
| East Central Ohio Educational Service Center          | ESC     | Tuscarawas | 2,708,350 | 2,624,091           | 28,683             | 655,199        | 324,598   | 234,650  | 179,926                            |
| Wood County Educational Service Center                | ESC     | Wood       | 5,205,717 | 601,293             | 26,616             | 1,184,269      | 940,886   | 0        | 204,844                            |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Expenses - Governmental Activities (Continued)           |        |           |           |                     |                    |                |           |          |                                    |
|----------------------------------------------------------|--------|-----------|-----------|---------------------|--------------------|----------------|-----------|----------|------------------------------------|
| Support Services                                         |        |           |           |                     |                    |                |           |          |                                    |
| School                                                   | Type   | County    | Pupils    | Instructional Staff | Board Of Education | Administration | Fiscal    | Business | Operation And Maintenance Of Plant |
| Adams County/Ohio Valley School District                 | School | Adams     | 1,619,038 | 828,878             | 89,597             | 2,772,394      | 1,084,084 | 47,104   | 2,992,846                          |
| Manchester Local School District                         | School | Adams     | 606,303   | 436,757             | 53,276             | 869,202        | 535,095   | 0        | 984,641                            |
| Delphos City School District                             | School | Allen     | 514,871   | 100,246             | 29,020             | 950,592        | 316,147   | 0        | 650,243                            |
| Ashland City School District                             | School | Ashland   | 1,508,148 | 1,063,566           | 177,882            | 2,064,927      | 846,596   | 384,509  | 2,313,956                          |
| Hillsdale Local School District                          | School | Ashland   | 490,713   | 168,040             | 107,748            | 869,465        | 332,105   | 0        | 661,365                            |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 549,390   | 591,443             | 25,610             | 1,106,381      | 383,336   | 11,053   | 1,039,316                          |
| Mapleton Local School District                           | School | Ashland   | 339,694   | 234,842             | 50,726             | 709,426        | 333,954   | 200      | 700,994                            |
| Ashtabula Area City School District                      | School | Ashtabula | 2,243,801 | 745,156             | 205,902            | 2,539,571      | 880,702   | 659,092  | 3,689,657                          |
| Buckeye Local School District                            | School | Ashtabula | 633,315   | 236,439             | 38,771             | 1,361,443      | 485,520   | 86,806   | 1,766,402                          |
| Conneaut Area City School District                       | School | Ashtabula | 815,962   | 537,445             | 25,583             | 1,743,636      | 437,514   | 0        | 2,308,289                          |
| Geneva Area City School District                         | School | Ashtabula | 1,107,180 | 319,381             | 16,259             | 1,828,327      | 561,751   | 14,411   | 3,665,819                          |
| Grand Valley Local School District                       | School | Ashtabula | 510,558   | 111,922             | 17,352             | 1,228,716      | 319,707   | 23,777   | 894,850                            |
| Jefferson Area Local School District                     | School | Ashtabula | 512,811   | 337,435             | 17,284             | 1,180,246      | 521,124   | 8,670    | 1,819,757                          |
| Athens City School District                              | School | Athens    | 2,270,423 | 746,302             | 114,855            | 2,166,427      | 641,031   | 447,045  | 2,808,961                          |
| Federal-Hocking Local School District                    | School | Athens    | 437,965   | 1,261               | 60,450             | 648,219        | 331,119   | 0        | 928,972                            |
| Nelsonville-York City School District                    | School | Athens    | 498,760   | 390,117             | 74,002             | 1,213,672      | 308,447   | 0        | 1,107,744                          |
| Trimble Local School District                            | School | Athens    | 435,870   | 271,279             | 138,792            | 780,893        | 260,713   | 0        | 996,087                            |
| Minster Local School District                            | School | Auglaize  | 681,730   | 242,893             | 26,480             | 502,611        | 273,423   | 0        | 958,964                            |
| New Bremen Local School District                         | School | Auglaize  | 583,521   | 314,182             | 53,289             | 754,008        | 193,097   | 0        | 1,179,748                          |
| Barnesville Exempted Village School District             | School | Belmont   | 882,843   | 500,883             | 67,000             | 651,536        | 624,109   | 29,628   | 1,306,559                          |
| Bellaire Local School District                           | School | Belmont   | 1,528,446 | 109,948             | 25,051             | 898,200        | 493,360   | 0        | 1,368,151                          |
| Bridgeport Exempted Village School District              | School | Belmont   | 330,462   | 312,713             | 42,674             | 684,440        | 306,763   | 40,941   | 800,154                            |
| Martins Ferry City School District                       | School | Belmont   | 570,079   | 382,997             | 39,099             | 1,153,583      | 365,340   | 0        | 1,403,238                          |
| Shadyside Local School District                          | School | Belmont   | 211,245   | 86,089              | 31,249             | 693,372        | 285,382   | 0        | 768,506                            |
| St. Clairsville-Richland City School District            | School | Belmont   | 734,769   | 40,973              | 19,524             | 897,941        | 523,660   | 2,662    | 1,516,373                          |
| Union Local School District                              | School | Belmont   | 535,506   | 334,646             | 85,564             | 1,081,877      | 366,919   | 0        | 1,278,509                          |
| Eastern Local School District                            | School | Brown     | 381,749   | 42,838              | 31,820             | 1,027,705      | 506,067   | 4,157    | 1,148,013                          |
| Fayetteville-Perry Local School District                 | School | Brown     | 448,223   | 301,739             | 60,623             | 652,541        | 311,373   | 0        | 839,129                            |
| Western Brown Local School District                      | School | Brown     | 1,298,697 | 339,109             | 20,759             | 2,245,388      | 455,280   | 0        | 2,628,338                          |
| Edgewood City School District                            | School | Butler    | 2,062,794 | 1,148,532           | 148,698            | 1,970,221      | 737,013   | 122,204  | 4,413,413                          |
| Fairfield City School District                           | School | Butler    | 3,517,167 | 1,706,933           | 8,060              | 7,188,175      | 1,197,542 | 248,432  | 5,778,903                          |
| Lakota Local School District                             | School | Butler    | 9,479,631 | 1,182,492           | 93,640             | 11,273,613     | 2,505,065 | 408,212  | 12,276,208                         |
| Madison Local School District                            | School | Butler    | 772,656   | 367,908             | 64,947             | 1,117,038      | 223,528   | 2,562    | 1,856,589                          |
| Middletown City School District                          | School | Butler    | 4,442,512 | 3,389,719           | 66,159             | 4,663,891      | 785,642   | 209,337  | 9,294,379                          |
| Monroe Local School District                             | School | Butler    | 891,818   | 795,498             | 136,622            | 1,331,521      | 549,188   | 76,137   | 1,399,736                          |
| New Miami Local School District                          | School | Butler    | 331,895   | 71,406              | 51,790             | 812,655        | 190,229   | 8,748    | 838,928                            |
| Ross Local School District                               | School | Butler    | 988,179   | 323,942             | 38,249             | 1,875,622      | 644,991   | 0        | 2,811,279                          |
| Talawanda School District                                | School | Butler    | 1,758,695 | 708,901             | 74,443             | 2,194,805      | 1,235,488 | 12,542   | 3,479,605                          |
| Brown Local School District                              | School | Carroll   | 296,853   | 275,474             | 264,065            | 846,405        | 278,953   | 0        | 607,863                            |
| Carrollton Exempted Village School District              | School | Carroll   | 1,667,496 | 563,027             | 21,493             | 1,762,872      | 540,728   | 75,361   | 1,852,644                          |
| Mechanicsburg Exempted Village School District           | School | Champaign | 304,682   | 367,019             | 48,163             | 805,030        | 231,010   | 0        | 911,537                            |
| Triad Local School District                              | School | Champaign | 560,103   | 280,962             | 4,904              | 839,139        | 346,013   | 8,284    | 1,085,624                          |
| Clark Shawnee Local School District                      | School | Clark     | 810,787   | 377,708             | 102,388            | 1,569,096      | 455,497   | 6,988    | 1,961,523                          |
| Greenon Local School District                            | School | Clark     | 818,444   | 303,018             | 104,551            | 1,478,036      | 491,661   | 95,496   | 1,433,220                          |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Expenses - Governmental Activities (Continued)</b>     |        |            |           |                        |                       |                |           |           |                                             |
|-----------------------------------------------------------|--------|------------|-----------|------------------------|-----------------------|----------------|-----------|-----------|---------------------------------------------|
| <b>Support Services</b>                                   |        |            |           |                        |                       |                |           |           |                                             |
| School                                                    | Type   | County     | Pupils    | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal    | Business  | Operation<br>And<br>Maintenance<br>Of Plant |
| Northeastern Local School District                        | School | Clark      | 1,877,286 | 1,127,112              | 69,422                | 2,668,787      | 741,597   | 0         | 2,319,977                                   |
| Northwestern Local School District                        | School | Clark      | 1,043,059 | 637,024                | 84,781                | 1,014,367      | 527,225   | 0         | 1,380,818                                   |
| Southeastern Local School District                        | School | Clark      | 356,397   | 178,122                | 20,714                | 533,966        | 257,172   | 0         | 506,653                                     |
| Springfield City School District                          | School | Clark      | 7,216,500 | 4,134,605              | 155,191               | 7,468,692      | 1,788,430 | 281,957   | 7,528,706                                   |
| Tecumseh Local School District                            | School | Clark      | 1,842,285 | 829,831                | 64,356                | 2,603,344      | 658,012   | 76,015    | 3,164,764                                   |
| Batavia Local School District                             | School | Clermont   | 444,884   | 183,629                | 227,215               | 1,334,804      | 604,950   | 0         | 1,325,134                                   |
| Bethel-Tate Local School District                         | School | Clermont   | 837,580   | 460,230                | 21,382                | 1,168,950      | 386,262   | 0         | 1,552,087                                   |
| Clermont Northeastern Local School District               | School | Clermont   | 678,050   | 69,272                 | 52,220                | 955,012        | 501,285   | 56,168    | 1,309,842                                   |
| Felicity-Franklin Local School District                   | School | Clermont   | 571,490   | 263,294                | 14,668                | 770,784        | 333,760   | 0         | 948,985                                     |
| Goshen Local School District                              | School | Clermont   | 2,164,137 | 962,963                | 28,993                | 1,834,587      | 598,290   | 274,603   | 2,655,091                                   |
| Milford Exempted Village School District                  | School | Clermont   | 3,007,800 | 1,228,788              | 153,028               | 3,115,735      | 1,522,875 | 379,432   | 4,788,964                                   |
| New Richmond Exempted Village School District             | School | Clermont   | 1,247,741 | 120,992                | 104,469               | 1,722,933      | 938,887   | 0         | 3,454,312                                   |
| West Clermont Local School District                       | School | Clermont   | 4,905,231 | 3,534,897              | 128,903               | 4,293,106      | 1,733,102 | 56,113    | 5,488,020                                   |
| Williamsburg Local School District                        | School | Clermont   | 385,667   | 102,255                | 19,161                | 633,101        | 346,155   | 0         | 1,165,691                                   |
| Blanchester Local School District                         | School | Clinton    | 425,892   | 675,398                | 37,887                | 1,598,265      | 416,575   | 9,010     | 1,276,323                                   |
| Clinton Massie Local School District                      | School | Clinton    | 931,868   | 393,977                | 40,557                | 1,055,047      | 427,015   | 0         | 1,639,566                                   |
| East Clinton Local School District                        | School | Clinton    | 485,023   | 377,391                | 59,203                | 992,300        | 303,196   | 3,740     | 1,304,809                                   |
| Wilmington City School District                           | School | Clinton    | 1,322,988 | 841,900                | 92,351                | 1,518,031      | 713,467   | 184,418   | 2,336,432                                   |
| Beaver Local School District                              | School | Columbiana | 758,351   | 500,771                | 28,170                | 1,613,313      | 486,418   | 0         | 1,565,982                                   |
| Columbiana Exempted Village School District               | School | Columbiana | 439,350   | 411,924                | 35,402                | 756,718        | 420,125   | 0         | 709,831                                     |
| Crestview Local School District                           | School | Columbiana | 527,806   | 410,710                | 16,861                | 1,126,692      | 369,398   | 428       | 1,298,278                                   |
| East Liverpool City School District                       | School | Columbiana | 1,711,953 | 1,029,314              | 131,641               | 1,628,301      | 578,245   | 4,334     | 3,346,075                                   |
| East Palestine City School District                       | School | Columbiana | 789,020   | 342,871                | 25,623                | 841,837        | 315,912   | 820,032   | 1,106,204                                   |
| Lisbon Exempted Village School District                   | School | Columbiana | 531,150   | 324,696                | 35,150                | 779,568        | 301,190   | 25,610    | 821,834                                     |
| Salem City School District                                | School | Columbiana | 1,027,250 | 284,833                | 30,939                | 1,790,484      | 468,000   | 14,560    | 1,777,904                                   |
| Southern Local School District                            | School | Columbiana | 825,690   | 561,673                | 1,258,779             | 927,912        | 251,243   | 66,038    | 2,207,143                                   |
| United Local School District                              | School | Columbiana | 550,570   | 462,738                | 78,100                | 1,007,035      | 339,871   | 159,731   | 1,357,704                                   |
| Wellsville Local School District                          | School | Columbiana | 458,519   | 158,182                | 17,430                | 727,041        | 320,143   | 0         | 963,883                                     |
| Coshocton City School District                            | School | Coshocton  | 692,013   | 993,399                | 83,041                | 1,386,857      | 540,587   | 376,023   | 1,717,310                                   |
| Ridgewood Local School District                           | School | Coshocton  | 487,877   | 447,223                | 30,350                | 733,018        | 388,688   | 36,713    | 2,302,922                                   |
| River View Local School District                          | School | Coshocton  | 827,450   | 798,112                | 95,122                | 1,721,808      | 670,093   | 0         | 1,946,522                                   |
| Buckeye Central Local School District                     | School | Crawford   | 304,576   | 79,393                 | 24,789                | 899,540        | 296,857   | 0         | 581,464                                     |
| Bucyrus City School District                              | School | Crawford   | 617,043   | 171,672                | 62,468                | 1,308,881      | 496,345   | 534,735   | 908,631                                     |
| Colonel Crawford Local School District                    | School | Crawford   | 706,961   | 294,622                | 24,765                | 739,028        | 351,046   | 2,278     | 894,141                                     |
| Galion City School District                               | School | Crawford   | 939,320   | 402,500                | 61,116                | 1,364,416      | 472,234   | 0         | 1,745,322                                   |
| Wynford Local School District                             | School | Crawford   | 1,004,012 | 350,235                | 7,724                 | 815,599        | 429,567   | 12,616    | 668,154                                     |
| Bay Village City School District                          | School | Cuyahoga   | 3,093,797 | 1,080,830              | 33,180                | 2,217,153      | 597,480   | 386,463   | 2,860,632                                   |
| Beachwood City School District                            | School | Cuyahoga   | 2,483,137 | 1,948,494              | 446,035               | 2,276,927      | 830,832   | 284,773   | 4,465,843                                   |
| Bedford City School District                              | School | Cuyahoga   | 3,263,687 | 2,003,829              | 83,190                | 4,062,197      | 1,313,648 | 818,885   | 6,352,029                                   |
| Berea City School District                                | School | Cuyahoga   | 5,060,741 | 1,936,743              | 30,936                | 5,149,936      | 1,886,716 | 930,614   | 6,640,901                                   |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 3,126,397 | 1,571,577              | 142,636               | 2,996,701      | 1,062,940 | 468,002   | 3,811,538                                   |
| Brooklyn City School District                             | School | Cuyahoga   | 1,745,946 | 243,464                | 62,122                | 1,871,339      | 811,262   | 65,278    | 1,220,656                                   |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 1,247,197 | 1,101,942              | 74,759                | 2,481,325      | 918,196   | 151,203   | 2,622,626                                   |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 7,585,072 | 5,779,003              | 702,812               | 7,240,700      | 2,902,210 | 1,741,344 | 13,115,828                                  |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Expenses - Governmental Activities (Continued)</b> |        |           |            |                     |                    |                |            |           |                                    |
|-------------------------------------------------------|--------|-----------|------------|---------------------|--------------------|----------------|------------|-----------|------------------------------------|
| <b>Support Services</b>                               |        |           |            |                     |                    |                |            |           |                                    |
| School                                                | Type   | County    | Pupils     | Instructional Staff | Board Of Education | Administration | Fiscal     | Business  | Operation And Maintenance Of Plant |
| Cleveland Municipal School District                   | School | Cuyahoga  | 35,833,670 | 30,250,022          | 264,265            | 43,290,224     | 12,274,449 | 1,590,930 | 62,189,841                         |
| Cuyahoga Heights Local School District                | School | Cuyahoga  | 578,044    | 465,270             | 31,500             | 1,479,265      | 438,221    | 48,293    | 1,528,829                          |
| East Cleveland City School District                   | School | Cuyahoga  | 3,278,119  | 3,934,611           | 33,822             | 4,442,967      | 1,724,945  | 504,769   | 4,921,750                          |
| Euclid City School District                           | School | Cuyahoga  | 6,303,209  | 2,985,751           | 126,078            | 5,394,761      | 1,973,807  | 734,019   | 7,103,981                          |
| Fairview Park City School District                    | School | Cuyahoga  | 1,327,486  | 508,121             | 63,735             | 1,530,055      | 821,468    | 15,969    | 2,339,963                          |
| Garfield Heights City School District                 | School | Cuyahoga  | 2,730,544  | 1,941,828           | 78,343             | 3,627,531      | 1,095,935  | 564,234   | 3,316,273                          |
| Independence Local School District                    | School | Cuyahoga  | 779,674    | 584,578             | 176,359            | 1,056,631      | 602,136    | 149,408   | 1,621,833                          |
| Lakewood City School District                         | School | Cuyahoga  | 4,324,660  | 2,981,208           | 333,414            | 3,356,535      | 1,796,626  | 750,303   | 7,400,030                          |
| Maple Heights City School District                    | School | Cuyahoga  | 2,166,727  | 1,065,888           | 79,837             | 3,253,397      | 1,230,565  | 473,023   | 3,614,672                          |
| Mayfield City School District                         | School | Cuyahoga  | 5,412,797  | 5,643,983           | 109,295            | 3,884,436      | 1,979,850  | 373,270   | 6,325,412                          |
| North Olmsted City School District                    | School | Cuyahoga  | 5,458,960  | 1,128,566           | 280,277            | 4,238,024      | 1,362,183  | 209,389   | 4,349,599                          |
| North Royalton City School District                   | School | Cuyahoga  | 3,098,915  | 2,443,880           | 38,560             | 3,154,290      | 1,291,997  | 366,020   | 3,695,103                          |
| Olmsted Falls City School District                    | School | Cuyahoga  | 2,009,716  | 1,055,558           | 215,496            | 2,540,642      | 966,491    | 0         | 3,743,181                          |
| Orange City School District                           | School | Cuyahoga  | 3,601,927  | 976,339             | 78,226             | 3,665,874      | 1,327,247  | 605,040   | 5,088,454                          |
| Parma City School District                            | School | Cuyahoga  | 11,398,249 | 3,821,598           | 971,636            | 9,738,481      | 3,360,515  | 1,220,894 | 11,084,790                         |
| Richmond Heights Local School District                | School | Cuyahoga  | 840,120    | 198,204             | 325,338            | 1,065,248      | 595,671    | 68,922    | 972,390                            |
| Rocky River City School District                      | School | Cuyahoga  | 2,317,719  | 871,259             | 37,117             | 2,060,573      | 1,043,735  | 599,158   | 4,424,646                          |
| Shaker Heights City School District                   | School | Cuyahoga  | 5,805,336  | 3,761,041           | 35,491             | 5,894,130      | 2,674,081  | 777,540   | 11,235,050                         |
| Solon City School District                            | School | Cuyahoga  | 3,683,216  | 1,564,716           | 61,858             | 4,171,446      | 1,913,459  | 1,032,572 | 7,673,803                          |
| South Euclid-Lyndhurst City School District           | School | Cuyahoga  | 4,070,551  | 1,095,010           | 300,179            | 4,020,041      | 2,409,671  | 412,745   | 6,687,621                          |
| Strongsville City School District                     | School | Cuyahoga  | 4,967,244  | 2,467,718           | 35,585             | 4,729,847      | 1,956,243  | 692,588   | 8,270,970                          |
| Warrensville Heights City School District             | School | Cuyahoga  | 836,390    | 1,214,244           | 119,275            | 2,524,057      | 1,262,113  | 1,456,056 | 4,080,637                          |
| Westlake City School District                         | School | Cuyahoga  | 3,900,942  | 2,063,238           | 50,915             | 3,154,314      | 1,450,781  | 490,493   | 5,435,449                          |
| Greenville City School District                       | School | Darke     | 1,445,122  | 673,171             | 85,718             | 2,217,722      | 834,618    | 11,753    | 1,469,987                          |
| Ayersville Local School District                      | School | Defiance  | 270,937    | 431,546             | 32,482             | 626,820        | 338,269    | 0         | 705,722                            |
| Big Walnut Local School District                      | School | Delaware  | 1,309,075  | 526,029             | 167,021            | 2,904,350      | 1,060,595  | 54,210    | 2,668,032                          |
| Buckeye Valley Local School District                  | School | Delaware  | 1,125,137  | 398,936             | 171,091            | 1,909,879      | 600,534    | 0         | 2,086,224                          |
| Delaware City School District                         | School | Delaware  | 2,879,114  | 1,176,256           | 179,140            | 3,329,166      | 1,250,327  | 397,547   | 4,637,195                          |
| Olentangy Local School District                       | School | Delaware  | 7,697,497  | 3,184,581           | 526,544            | 8,308,312      | 3,693,971  | 542,984   | 14,234,587                         |
| Edison Local School District                          | School | Erie      | 677,538    | 384,592             | 87,824             | 1,145,057      | 382,001    | 0         | 1,182,906                          |
| Huron City School District                            | School | Erie      | 803,686    | 252,191             | 140,070            | 1,518,083      | 500,249    | 0         | 1,257,152                          |
| Kelleys Island Local School District                  | School | Erie      | 999        | 115,842             | 22,381             | 222,599        | 72,805     | 0         | 137,237                            |
| Margaretta Local School District                      | School | Erie      | 692,764    | 797,005             | 182,739            | 983,062        | 416,210    | 0         | 1,187,432                          |
| Perkins Local School District                         | School | Erie      | 1,566,604  | 572,060             | 159,501            | 1,659,848      | 448,598    | 1,815     | 2,361,586                          |
| Sandusky City School District                         | School | Erie      | 2,054,942  | 1,730,658           | 203,832            | 2,926,608      | 790,525    | 272,987   | 3,063,508                          |
| Vermilion Local School District                       | School | Erie      | 2,201,710  | 1,135,148           | 154,876            | 1,781,654      | 606,448    | 107,987   | 1,963,251                          |
| Amanda-Clearcreek Local School District               | School | Fairfield | 738,381    | 398,667             | 168,211            | 1,189,561      | 406,517    | 18,180    | 1,452,232                          |
| Bloom-Carroll Local School District                   | School | Fairfield | 777,281    | 583,690             | 202,705            | 1,855,563      | 322,211    | 0         | 1,529,638                          |
| Fairfield Union Local School District                 | School | Fairfield | 904,251    | 595,891             | 35,460             | 1,341,002      | 598,810    | 0         | 2,148,767                          |
| Lancaster City School District                        | School | Fairfield | 3,597,290  | 2,279,993           | 67,899             | 4,315,917      | 1,518,643  | 302,839   | 6,567,218                          |
| Liberty Union-Thurston Local School District          | School | Fairfield | 719,919    | 467,388             | 105,263            | 872,553        | 570,133    | 0         | 1,693,682                          |
| Pickerington Local School District                    | School | Fairfield | 6,284,145  | 5,024,779           | 670,829            | 7,957,351      | 1,988,705  | 399,604   | 10,989,488                         |
| Miami Trace Local School District                     | School | Fayette   | 1,766,782  | 1,066,211           | 31,087             | 2,671,939      | 803,466    | 142,050   | 2,532,062                          |
| Washington Court House City School District           | School | Fayette   | 845,466    | 1,200,993           | 25,990             | 1,879,100      | 592,077    | 17,079    | 1,807,742                          |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Expenses - Governmental Activities (Continued)</b> |        |          |            |                        |                       |                |            |           |                                             |
|-------------------------------------------------------|--------|----------|------------|------------------------|-----------------------|----------------|------------|-----------|---------------------------------------------|
| <b>Support Services</b>                               |        |          |            |                        |                       |                |            |           |                                             |
| School                                                | Type   | County   | Pupils     | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal     | Business  | Operation<br>And<br>Maintenance<br>Of Plant |
| Canal Winchester Local School District                | School | Franklin | 1,955,527  | 464,750                | 73,218                | 2,987,841      | 920,495    | 8,704     | 3,901,532                                   |
| Columbus City School District                         | School | Franklin | 54,930,986 | 47,114,752             | 132,602               | 39,007,059     | 12,741,694 | 1,839,049 | 50,521,381                                  |
| Dublin City School District                           | School | Franklin | 11,360,805 | 8,172,562              | 0                     | 13,245,852     | 4,138,875  | 972,260   | 13,836,811                                  |
| Gahanna-Jefferson City School District                | School | Franklin | 3,945,315  | 3,104,568              | 0                     | 7,884,007      | 1,693,388  | 50,596    | 6,292,895                                   |
| Grandview Heights City School District                | School | Franklin | 1,281,432  | 1,471,863              | 341,110               | 1,099,895      | 626,595    | 339,764   | 1,576,722                                   |
| Groveport Madison Local School District               | School | Franklin | 3,819,086  | 1,799,833              | 72,568                | 4,738,794      | 2,222,831  | 97,137    | 5,555,475                                   |
| Hamilton Local School District                        | School | Franklin | 1,134,371  | 601,493                | 13,023                | 2,432,431      | 2,074,670  | 0         | 3,099,742                                   |
| Hilliard City School District                         | School | Franklin | 12,496,611 | 8,911,666              | 353,808               | 9,184,869      | 4,464,183  | 1,072,724 | 15,445,577                                  |
| New Albany-Plain Local School District                | School | Franklin | 4,258,032  | 2,850,446              | 0                     | 3,934,885      | 0          | 1,812,908 | 4,864,445                                   |
| Southwestern City School District                     | School | Franklin | 10,214,045 | 7,541,449              | 42,800                | 17,395,756     | 3,959,922  | 947,722   | 15,507,439                                  |
| Upper Arlington City School District                  | School | Franklin | 5,778,874  | 4,313,019              | 33,783                | 4,908,122      | 1,996,806  | 490,595   | 6,535,734                                   |
| Westerville City School District                      | School | Franklin | 12,464,647 | 4,983,446              | 976,576               | 11,080,893     | 2,412,709  | 762,626   | 12,193,583                                  |
| Whitehall City School District                        | School | Franklin | 1,917,251  | 1,755,142              | 156,818               | 3,186,302      | 671,075    | 2,920     | 2,924,911                                   |
| Worthington City School District                      | School | Franklin | 6,957,611  | 5,054,171              | 35,290                | 9,234,254      | 0          | 3,134,831 | 14,209,359                                  |
| Archbold Area Local School District                   | School | Fulton   | 935,275    | 505,866                | 30,616                | 744,298        | 357,446    | 0         | 1,839,122                                   |
| Wauseon Exempted Village School District              | School | Fulton   | 504,401    | 404,377                | 36,011                | 1,439,123      | 442,601    | 74,814    | 1,628,640                                   |
| Gallia Local School District                          | School | Gallia   | 493,180    | 802,641                | 99,674                | 2,150,159      | 803,964    | 18,853    | 2,329,725                                   |
| Gallipolis City School District                       | School | Gallia   | 1,265,869  | 754,258                | 71,783                | 1,900,168      | 518,905    | 431       | 2,451,353                                   |
| Berkshire Local School District                       | School | Geauga   | 603,317    | 293,308                | 76,731                | 1,182,343      | 429,912    | 2,904     | 1,036,171                                   |
| Cardinal Local School District                        | School | Geauga   | 513,612    | 265,813                | 33,048                | 1,076,396      | 419,349    | 83,050    | 1,525,827                                   |
| Kenston Local School District                         | School | Geauga   | 2,344,469  | 1,679,853              | 49,258                | 2,822,807      | 1,137,710  | 42,719    | 3,727,751                                   |
| Ledgemont Local School District                       | School | Geauga   | 149,029    | 4,505                  | 121,486               | 635,879        | 326,641    | 9,003     | 526,649                                     |
| West Geauga Local School District                     | School | Geauga   | 1,720,535  | 1,172,723              | 114,353               | 1,771,680      | 606,375    | 287,875   | 2,638,136                                   |
| Beavercreek City School District                      | School | Greene   | 5,049,000  | 2,134,870              | 101,410               | 4,774,204      | 1,253,899  | 236,506   | 5,238,112                                   |
| Bellbrook-Sugarcreek Local School District            | School | Greene   | 1,084,035  | 991,628                | 80,397                | 2,013,674      | 558,102    | 191,348   | 2,510,336                                   |
| Cedar Cliff Local School District                     | School | Greene   | 374,730    | 305,905                | 24,081                | 616,990        | 305,951    | 69        | 1,091,607                                   |
| Fairborn City School District                         | School | Greene   | 2,680,853  | 622,123                | 61,264                | 2,902,535      | 712,071    | 300,181   | 3,427,869                                   |
| Greeneview Local School District                      | School | Greene   | 774,016    | 422,311                | 64,810                | 1,342,574      | 380,518    | 0         | 1,448,280                                   |
| Xenia Community School District                       | School | Greene   | 2,728,486  | 1,447,357              | 62,469                | 3,555,657      | 779,269    | 654,648   | 2,869,448                                   |
| Yellow Springs Exempted Village School District       | School | Greene   | 456,482    | 229,508                | 60,503                | 795,083        | 332,090    | 92,857    | 539,785                                     |
| Cambridge City School District                        | School | Guernsey | 1,578,808  | 428,510                | 97,480                | 1,511,945      | 644,700    | 33,253    | 2,464,878                                   |
| East Guernsey Local School District                   | School | Guernsey | 1,014,332  | 324,498                | 71,626                | 852,039        | 424,950    | 0         | 1,197,708                                   |
| Rolling Hills Local School District                   | School | Guernsey | 496,669    | 967,129                | 25,273                | 1,581,458      | 560,397    | 0         | 1,709,543                                   |
| Cincinnati City School District                       | School | Hamilton | 38,352,619 | 21,048,281             | 389,815               | 29,462,944     | 8,209,680  | 1,300,440 | 43,099,032                                  |
| Deer Park Community City School District              | School | Hamilton | 666,411    | 889,840                | 109,645               | 1,186,661      | 454,849    | 74,343    | 1,311,674                                   |
| Finneytown Local School District                      | School | Hamilton | 1,358,333  | 218,289                | 28,389                | 1,111,172      | 521,292    | 322,336   | 1,449,507                                   |
| Forest Hills Local School District                    | School | Hamilton | 5,151,341  | 3,984,789              | 47,499                | 5,149,341      | 1,533,778  | 247,754   | 6,486,261                                   |
| Indian Hill Exempted Village School District          | School | Hamilton | 2,480,454  | 1,880,569              | 19,134                | 2,603,754      | 789,955    | 68,517    | 2,834,584                                   |
| Loveland City School District                         | School | Hamilton | 3,087,473  | 1,377,932              | 78,393                | 2,816,303      | 1,098,319  | 179,418   | 3,335,035                                   |
| Madeira City School District                          | School | Hamilton | 1,349,369  | 425,246                | 46,301                | 1,277,527      | 591,614    | 116,036   | 1,449,757                                   |
| Mariemont City School District                        | School | Hamilton | 1,509,342  | 909,608                | 11,812                | 1,393,333      | 549,906    | 1,906     | 2,101,900                                   |
| Mt. Healthy City School District                      | School | Hamilton | 2,678,077  | 1,828,765              | 84,870                | 2,874,449      | 784,534    | 164,710   | 3,979,353                                   |
| North College Hill City School District               | School | Hamilton | 1,188,472  | 437,721                | 43,746                | 1,056,822      | 321,983    | 12,952    | 1,354,596                                   |
| Northwest Local School District                       | School | Hamilton | 5,316,292  | 2,289,615              | 62,659                | 5,816,840      | 1,905,339  | 516,326   | 6,900,078                                   |



**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Expenses - Governmental Activities (Continued)</b> |        |           |           |                     |                    |                |           |          |                                    |
|-------------------------------------------------------|--------|-----------|-----------|---------------------|--------------------|----------------|-----------|----------|------------------------------------|
| <b>Support Services</b>                               |        |           |           |                     |                    |                |           |          |                                    |
| School                                                | Type   | County    | Pupils    | Instructional Staff | Board Of Education | Administration | Fiscal    | Business | Operation And Maintenance Of Plant |
| Norwood City School District                          | School | Hamilton  | 1,940,901 | 837,680             | 15,377             | 1,599,899      | 525,397   | 0        | 2,708,066                          |
| Oak Hills Local School District                       | School | Hamilton  | 5,534,470 | 4,117,596           | 160,001            | 5,361,576      | 1,169,771 | 107,136  | 6,235,743                          |
| Princeton City School District                        | School | Hamilton  | 4,264,176 | 2,893,298           | 226,937            | 5,311,998      | 1,437,394 | 118,180  | 7,191,825                          |
| Reading Community City School District                | School | Hamilton  | 1,045,487 | 408,255             | 69,322             | 1,449,657      | 427,310   | 0        | 1,312,376                          |
| Southwest Local School District                       | School | Hamilton  | 1,716,935 | 325,281             | 35,052             | 2,503,078      | 948,605   | 0        | 2,833,995                          |
| St. Bernard-Elmwood Place Local School District       | School | Hamilton  | 1,241,257 | 390,735             | 18,155             | 1,006,317      | 513,724   | 0        | 1,293,679                          |
| Sycamore Community City School District               | School | Hamilton  | 5,240,282 | 2,278,092           | 37,864             | 5,741,720      | 1,691,617 | 82,058   | 7,133,484                          |
| Three Rivers Local School District                    | School | Hamilton  | 1,569,962 | 705,062             | 51,719             | 1,748,377      | 801,934   | 0        | 1,853,940                          |
| Winton Woods City School District                     | School | Hamilton  | 2,359,097 | 1,752,538           | 126,005            | 3,764,614      | 1,251,652 | 490,023  | 3,059,635                          |
| Wyoming City School District                          | School | Hamilton  | 1,512,113 | 1,119,433           | 154,111            | 1,752,091      | 851,622   | 2,123    | 1,922,081                          |
| Arcadia Local School District                         | School | Hancock   | 229,683   | 204,448             | 27,899             | 560,261        | 204,878   | 0        | 596,839                            |
| Arlington Local School District                       | School | Hancock   | 237,908   | 128,944             | 41,154             | 515,147        | 217,131   | 0        | 541,559                            |
| Findlay City School District                          | School | Hancock   | 2,558,309 | 2,441,485           | 147,509            | 3,746,934      | 1,235,660 | 338,924  | 5,594,361                          |
| Liberty Benton Local School District                  | School | Hancock   | 1,060,158 | 996,899             | 25,681             | 1,017,569      | 322,305   | 1,645    | 1,201,146                          |
| Van Buren Local School District                       | School | Hancock   | 602,046   | 352,391             | 52,981             | 748,943        | 382,897   | 0        | 1,428,569                          |
| Conotton Valley Union Local School District           | School | Harrison  | 188,132   | 98,605              | 28,746             | 487,829        | 191,118   | 0        | 428,237                            |
| Holgate Local School District                         | School | Henry     | 292,631   | 263,992             | 12,362             | 518,610        | 240,354   | 6,583    | 512,747                            |
| Liberty Center Local School District                  | School | Henry     | 734,756   | 409,735             | 77,773             | 926,188        | 428,830   | 0        | 875,218                            |
| Napoleon Area City School District                    | School | Henry     | 1,253,244 | 1,069,804           | 48,653             | 1,807,655      | 737,367   | 0        | 2,134,402                          |
| Patrick Henry Local School District                   | School | Henry     | 523,878   | 71,247              | 21,514             | 727,867        | 372,031   | 84,202   | 1,066,199                          |
| Fairfield Local School District                       | School | Highland  | 385,242   | 241,067             | 34,784             | 673,422        | 297,042   | 156,404  | 715,567                            |
| Greenfield Exempted Village School District           | School | Highland  | 1,076,568 | 409,977             | 48,821             | 1,723,901      | 435,763   | 0        | 1,650,265                          |
| Hillsboro City School District                        | School | Highland  | 1,133,125 | 656,946             | 0                  | 1,964,963      | 575,392   | 6,178    | 3,393,722                          |
| Lynchburg Clay Local School District                  | School | Highland  | 616,854   | 253,969             | 37,944             | 1,071,129      | 333,451   | 40,361   | 1,146,256                          |
| Logan-Hocking Local School District                   | School | Hocking   | 2,330,773 | 1,642,358           | 136,312            | 3,019,107      | 1,027,223 | 0        | 4,567,147                          |
| East Holmes Local School District                     | School | Holmes    | 928,340   | 611,609             | 35,886             | 1,676,587      | 510,735   | 33,197   | 1,792,252                          |
| West Holmes Local School District                     | School | Holmes    | 798,898   | 952,739             | 34,513             | 2,004,893      | 591,403   | 11,869   | 2,291,110                          |
| Bellevue City School District                         | School | Huron     | 1,808,928 | 599,204             | 23,268             | 1,368,140      | 584,657   | 8,819    | 2,938,692                          |
| Monroeville Local School District                     | School | Huron     | 258,998   | 339,018             | 7,558              | 615,468        | 348,853   | 8,662    | 808,040                            |
| New London Local School District                      | School | Huron     | 504,805   | 186,746             | 17,246             | 769,730        | 294,907   | 25,704   | 881,385                            |
| Norwalk City School District                          | School | Huron     | 1,217,011 | 255,634             | 275,546            | 1,914,678      | 546,088   | 184,738  | 2,641,726                          |
| South Central Local School District                   | School | Huron     | 367,804   | 393,905             | 32,082             | 854,868        | 251,438   | 0        | 1,024,681                          |
| Western Reserve Local School District                 | School | Huron     | 201,062   | 558,958             | 89,333             | 994,291        | 482,355   | 24,205   | 922,585                            |
| Willard City School District                          | School | Huron     | 661,130   | 732,283             | 425,955            | 1,512,984      | 776,608   | 10,758   | 1,100,171                          |
| Wellston City School District                         | School | Jackson   | 484,361   | 703,810             | 236,789            | 1,304,672      | 495,290   | 0        | 1,588,460                          |
| Buckeye Local School District                         | School | Jefferson | 1,002,745 | 351,963             | 114,494            | 2,083,321      | 517,276   | 34,287   | 2,010,098                          |
| Edison Local School District                          | School | Jefferson | 477,666   | 843,883             | 151,233            | 1,294,555      | 451,243   | 69,634   | 896,115                            |
| Indian Creek Local School District                    | School | Jefferson | 688,642   | 581,241             | 15,780             | 1,679,050      | 459,624   | 0        | 1,938,446                          |
| Steubenville City School District                     | School | Jefferson | 726,108   | 638,479             | 90,280             | 2,205,710      | 475,698   | 214,922  | 2,734,061                          |
| Toronto City School District                          | School | Jefferson | 233,504   | 119,239             | 16,010             | 885,694        | 292,816   | 83,456   | 811,969                            |
| Kirtland Local School District                        | School | Lake      | 1,040,830 | 427,999             | 206,824            | 991,352        | 509,487   | 18,177   | 1,381,817                          |
| Mentor Exempted Village School District               | School | Lake      | 6,211,357 | 3,862,888           | 353,843            | 5,729,639      | 2,789,268 | 590,895  | 10,014,973                         |
| Perry Local School District                           | School | Lake      | 1,686,111 | 1,892,241           | 67,157             | 1,535,049      | 548,229   | 207,453  | 4,043,650                          |
| Riverside Local School District                       | School | Lake      | 2,568,171 | 441,191             | 18,752             | 4,240,494      | 1,153,154 | 13,217   | 3,720,931                          |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Expenses - Governmental Activities (Continued)</b> |        |          |             |                     |                    |                |           |          |                                    |
|-------------------------------------------------------|--------|----------|-------------|---------------------|--------------------|----------------|-----------|----------|------------------------------------|
| <b>Support Services</b>                               |        |          |             |                     |                    |                |           |          |                                    |
| School                                                | Type   | County   | Pupils      | Instructional Staff | Board Of Education | Administration | Fiscal    | Business | Operation And Maintenance Of Plant |
| Willoughby-Eastlake City School District              | School | Lake     | 5,282,466   | 7,974,388           | 59,782             | 5,138,349      | 2,096,245 | 635,040  | 7,714,098                          |
| Chesapeake Union Exempted Village School District     | School | Lawrence | 581,357     | 682,030             | 68,594             | 1,015,515      | 359,134   | 0        | 1,461,433                          |
| Dawson-Bryant Local School District                   | School | Lawrence | 623,439     | 221,757             | 58,902             | 865,105        | 377,301   | 14,481   | 1,199,408                          |
| Fairland Local School District                        | School | Lawrence | 607,970     | 372,100             | 139,726            | 1,163,706      | 356,395   | 46,871   | 1,856,664                          |
| Ironton City School District                          | School | Lawrence | 772,201     | 89,560              | 286,032            | 982,334        | 638,899   | 0        | 1,740,125                          |
| Rock Hill Local School District                       | School | Lawrence | 639,428     | 581,242             | 375,946            | 1,444,552      | 389,095   | 0        | 2,260,797                          |
| South Point Local School District                     | School | Lawrence | 608,508     | 499,896             | 73,855             | 1,359,761      | 469,124   | 0        | 2,251,634                          |
| Symmes Valley Local School District                   | School | Lawrence | 348,389     | 182,667             | 69,090             | 440,547        | 391,816   | 0        | 966,341                            |
| Granville Exempted Village School District            | School | Licking  | 1,779,567   | 984,892             | 28,650             | 1,585,419      | 896,065   | 87,457   | 2,289,021                          |
| Heath City School District                            | School | Licking  | 621,994     | 264,908             | 80,043             | 1,518,459      | 528,591   | 14,330   | 1,330,607                          |
| Johnstown-Monroe Local School District                | School | Licking  | 397,019     | 475,043             | 106,579            | 993,400        | 472,297   | 1,440    | 1,132,655                          |
| Lakewood Local School District                        | School | Licking  | 1,424,694   | 355,036             | 94,778             | 1,821,632      | 692,254   | 22,110   | 1,690,189                          |
| Licking Heights Local School District                 | School | Licking  | 1,649,374   | 1,329,500           | 49,268             | 2,121,923      | 925,323   | 0        | 3,359,284                          |
| Licking Valley Local School District                  | School | Licking  | 492,031     | 436,958             | 9,670              | 2,144,837      | 466,076   | 70,418   | 1,956,286                          |
| Newark City School District                           | School | Licking  | 3,817,431   | 2,874,477           | 163,268            | 3,727,250      | 1,336,962 | 570,158  | 6,385,619                          |
| North Fork Local School District                      | School | Licking  | 1,569,508   | 134,151             | 37,686             | 1,087,971      | 476,984   | 0        | 1,534,669                          |
| Northridge Local School District                      | School | Licking  | 604,224     | 524,620             | 119,681            | 1,023,318      | 447,495   | 0        | 1,030,692                          |
| Riverside Local School District                       | School | Logan    | 232,359     | 203,416             | 11,519             | 455,147        | 286,718   | 1,990    | 629,014                            |
| Amherst Exempted Village School District              | School | Lorain   | 1,751,505   | 1,690,511           | 23,529             | 3,109,605      | 782,036   | 0        | 3,359,127                          |
| Avon Lake City School District                        | School | Lorain   | 2,572,330   | 1,123,271           | 24,029             | 3,049,875      | 992,046   | 198,081  | 4,802,518                          |
| Avon Local School District                            | School | Lorain   | 1,328,962   | 842,357             | 63,956             | 2,646,940      | 871,697   | 36,228   | 3,264,187                          |
| Columbia Local School District                        | School | Lorain   | 825,429     | 240,344             | 175                | 900,610        | 409,566   | 0        | 746,151                            |
| Elyria City School District                           | School | Lorain   | 4,066,444   | 2,054,090           | 65,861             | 4,729,242      | 1,765,803 | 805,054  | 6,710,271                          |
| Firelands Local School District                       | School | Lorain   | 1,104,664   | 444,249             | 23,264             | 1,416,082      | 447,095   | 0        | 1,307,338                          |
| Keystone Local School District                        | School | Lorain   | 1,000,941   | 450,809             | 44,537             | 1,415,995      | 470,323   | 0        | 1,455,702                          |
| Lorain City School District                           | School | Lorain   | 4,021,432   | 6,174,103           | 272,864            | 6,506,231      | 1,508,069 | 501,786  | 8,846,189                          |
| Midview Local School District                         | School | Lorain   | 1,001,048   | 1,260,073           | 328,566            | 2,359,408      | 644,181   | 17,755   | 3,377,588                          |
| North Ridgeville City School District                 | School | Lorain   | 1,939,224   | 612,732             | 136,735            | 1,968,907      | 877,678   | 248,688  | 2,528,510                          |
| Oberlin City School District                          | School | Lorain   | 1,090,707   | 446,481             | 122,275            | 1,545,456      | 454,479   | 62,315   | 1,393,129                          |
| Sheffield-Sheffield Lake City School District         | School | Lorain   | 1,268,672   | 1,009,461           | 50,242             | 1,627,936      | 508,380   | 263,386  | 1,367,493                          |
| Wellington Exempted Village School District           | School | Lorain   | 830,131     | 231,736             | 28,353             | 1,459,794      | 352,396   | 0        | 1,247,688                          |
| Anthony Wayne Local School District                   | School | Lucas    | 2,232,532   | 525,138             | 345,375            | 3,365,553      | 919,932   | 21,362   | 4,306,913                          |
| Oregon City School District                           | School | Lucas    | 1,873,962   | 4,116,606           | 44,053             | 3,148,351      | 904,443   | 352,118  | 4,905,376                          |
| Ottawa Hills Local School District                    | School | Lucas    | 827,688     | 467,242             | 23,190             | 996,357        | 515,899   | 0        | 1,429,272                          |
| Springfield Local School District                     | School | Lucas    | 2,059,178   | 646,737             | 41,677             | 3,383,044      | 861,052   | 0        | 3,415,237                          |
| Sylvania City School District                         | School | Lucas    | 5,045,935   | 1,800,484           | 37,034             | 6,311,703      | 1,780,334 | 234,835  | 9,498,178                          |
| Toledo City School District                           | School | Lucas    | 112,950,654 | 0                   | 0                  | 0              | 0         | 0        | 0                                  |
| Washington Local School District                      | School | Lucas    | 4,578,947   | 1,780,535           | 159,553            | 5,300,608      | 1,682,713 | 635,827  | 8,808,242                          |
| Jefferson Local School District                       | School | Madison  | 619,018     | 366,188             | 119,199            | 902,818        | 487,780   | 62,305   | 1,330,588                          |
| Jonathan Alder Local School District                  | School | Madison  | 891,113     | 681,843             | 133,038            | 1,645,390      | 365,345   | 5,440    | 2,135,730                          |
| London City School District                           | School | Madison  | 919,693     | 601,570             | 106,165            | 1,612,305      | 635,739   | 173,558  | 2,216,266                          |
| Madison-Plains Local School District                  | School | Madison  | 639,887     | 683,553             | 48,442             | 1,443,881      | 582,977   | 0        | 1,043,189                          |
| Austintown Local School District                      | School | Mahoning | 2,848,276   | 759,210             | 66,993             | 4,332,735      | 1,001,162 | 2,252    | 4,499,699                          |
| Boardman Local School District                        | School | Mahoning | 1,984,138   | 1,152,323           | 212,336            | 2,547,110      | 996,990   | 203,869  | 4,965,460                          |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Expenses - Governmental Activities (Continued)</b> |        |            |            |                        |                       |                |           |           |                                             |
|-------------------------------------------------------|--------|------------|------------|------------------------|-----------------------|----------------|-----------|-----------|---------------------------------------------|
| <b>Support Services</b>                               |        |            |            |                        |                       |                |           |           |                                             |
| School                                                | Type   | County     | Pupils     | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal    | Business  | Operation<br>And<br>Maintenance<br>Of Plant |
| Campbell City School District                         | School | Mahoning   | 419,778    | 270,841                | 31,196                | 1,035,042      | 373,687   | 0         | 1,967,805                                   |
| Canfield Local School District                        | School | Mahoning   | 1,305,047  | 554,094                | 43,769                | 1,748,888      | 567,155   | 165,631   | 2,135,890                                   |
| Jackson-Milton Local School District                  | School | Mahoning   | 284,176    | 134,056                | 85,133                | 642,666        | 424,388   | 5,699     | 805,992                                     |
| Lowellville Local School District                     | School | Mahoning   | 231,348    | 249,257                | 41,431                | 393,008        | 199,582   | 0         | 561,147                                     |
| Poland Local School District                          | School | Mahoning   | 1,409,435  | 371,873                | 73,075                | 1,556,434      | 631,892   | 514       | 2,195,088                                   |
| Sebring Local School District                         | School | Mahoning   | 332,830    | 37,760                 | 18,992                | 935,831        | 252,043   | 0         | 754,717                                     |
| South Range Local School District                     | School | Mahoning   | 356,792    | 472,356                | 30,012                | 816,332        | 421,491   | 0         | 1,155,751                                   |
| Springfield Local School District                     | School | Mahoning   | 620,623    | 315,649                | 36,536                | 1,172,258      | 373,790   | 0         | 1,085,173                                   |
| Struthers City School District                        | School | Mahoning   | 879,423    | 379,504                | 99,731                | 1,548,102      | 365,515   | 36,065    | 1,967,304                                   |
| West Branch Local School District                     | School | Mahoning   | 994,534    | 335,722                | 51,773                | 1,528,665      | 452,227   | 17,274    | 1,977,741                                   |
| Western Reserve Local School District                 | School | Mahoning   | 358,099    | 382,997                | 54,644                | 563,370        | 328,392   | 45,428    | 790,648                                     |
| Youngstown City School District                       | School | Mahoning   | 5,735,714  | 5,037,600              | 224,789               | 7,583,117      | 1,500,329 | 823,534   | 11,271,319                                  |
| Elgin Local School District                           | School | Marion     | 710,805    | 113,466                | 98,374                | 998,711        | 472,856   | 22,870    | 860,499                                     |
| Marion City School District                           | School | Marion     | 2,919,085  | 3,017,165              | 36,318                | 4,125,725      | 729,288   | 292,525   | 5,369,492                                   |
| Pleasant Local School District                        | School | Marion     | 364,301    | 243,843                | 42,390                | 976,409        | 297,752   | 0         | 990,455                                     |
| Ridgedale Local School District                       | School | Marion     | 340,367    | 294,566                | 64,099                | 668,896        | 274,951   | 0         | 700,268                                     |
| River Valley Local School District                    | School | Marion     | 899,611    | 609,740                | 73,484                | 1,359,105      | 431,934   | 24,020    | 1,261,315                                   |
| Black River Local School District                     | School | Medina     | 423,526    | 165,505                | 47,264                | 919,186        | 427,288   | 28,731    | 826,786                                     |
| Brunswick City School District                        | School | Medina     | 7,259,488  | 3,112,554              | 547,068               | 4,747,344      | 1,473,629 | 577,003   | 6,127,650                                   |
| Buckeye Local School District                         | School | Medina     | 856,374    | 1,416,187              | 29,201                | 1,642,838      | 729,489   | 14,890    | 1,369,183                                   |
| Cloverleaf Local School District                      | School | Medina     | 1,491,787  | 600,742                | 174,104               | 1,399,904      | 582,178   | 200,638   | 2,060,627                                   |
| Highland Local School District                        | School | Medina     | 1,654,213  | 573,718                | 23,298                | 2,221,590      | 845,133   | 21,235    | 2,927,324                                   |
| Medina City School District                           | School | Medina     | 3,694,102  | 840,854                | 106,543               | 5,103,235      | 1,511,799 | 274,355   | 7,709,948                                   |
| Wadsworth City School District                        | School | Medina     | 4,022,118  | 252,153                | 175,018               | 3,980,368      | 988,510   | 0         | 4,671,512                                   |
| Eastern Local School District                         | School | Meigs      | 685,708    | 236,216                | 19,153                | 633,347        | 269,155   | 0         | 834,061                                     |
| Meigs Local School District                           | School | Meigs      | 1,410,034  | 632,743                | 56,023                | 1,836,062      | 441,189   | 0         | 1,950,682                                   |
| Southern Local School District                        | School | Meigs      | 548,384    | 428,655                | 111,415               | 454,421        | 292,883   | 0         | 693,589                                     |
| Bethel Local School District                          | School | Miami      | 245,340    | 166,750                | 42,147                | 557,254        | 366,213   | 8,282     | 670,080                                     |
| Covington Exempted Village School District            | School | Miami      | 333,222    | 165,197                | 13,606                | 865,009        | 262,687   | 5,436     | 543,512                                     |
| Miami East Local School District                      | School | Miami      | 713,972    | 482,592                | 23,094                | 817,085        | 393,817   | 42,213    | 1,260,293                                   |
| Piqua City School District                            | School | Miami      | 972,157    | 1,715,488              | 40,625                | 2,480,794      | 660,369   | 263       | 2,812,103                                   |
| Tipp City Exempted Village School District            | School | Miami      | 1,148,849  | 475,569                | 26,355                | 1,956,653      | 763,618   | 145,927   | 2,000,059                                   |
| Troy City School District                             | School | Miami      | 1,902,976  | 1,064,165              | 636,690               | 3,622,174      | 551,971   | 440,390   | 3,216,316                                   |
| Switzerland of Ohio Local School District             | School | Monroe     | 992,184    | 809,630                | 25,512                | 2,066,023      | 938,962   | 0         | 2,080,018                                   |
| Brookville Local School District                      | School | Montgomery | 1,019,632  | 325,079                | 29,753                | 1,252,566      | 454,143   | 424       | 1,258,478                                   |
| Centerville City School District                      | School | Montgomery | 5,021,469  | 7,709,876              | 23,934                | 5,753,180      | 1,784,496 | 555,158   | 7,065,457                                   |
| Dayton City School District                           | School | Montgomery | 11,763,457 | 8,835,834              | 927,658               | 13,636,472     | 5,217,631 | 2,399,243 | 20,987,840                                  |
| Huber Heights City School District                    | School | Montgomery | 2,170,440  | 352,237                | 24,331                | 3,471,293      | 1,065,108 | 368,708   | 4,206,335                                   |
| Jefferson Township Local School District              | School | Montgomery | 248,567    | 141,016                | 53,695                | 706,921        | 283,868   | 562       | 583,007                                     |
| Kettering City School District                        | School | Montgomery | 7,399,986  | 3,465,511              | 78,949                | 5,684,412      | 1,962,857 | 550,804   | 8,006,649                                   |
| Mad River Local School District                       | School | Montgomery | 3,016,975  | 1,235,179              | 94,236                | 2,649,081      | 623,068   | 200       | 3,800,960                                   |
| Miamisburg City School District                       | School | Montgomery | 4,166,408  | 1,723,288              | 28,191                | 3,370,780      | 1,212,390 | 318,961   | 4,353,077                                   |
| New Lebanon Local School District                     | School | Montgomery | 734,734    | 472,247                | 82,747                | 802,749        | 310,090   | 80,739    | 1,299,101                                   |
| Northmont City School District                        | School | Montgomery | 3,935,130  | 518,101                | 84,027                | 3,478,177      | 1,201,418 | 444,827   | 3,542,669                                   |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Expenses - Governmental Activities (Continued)</b> |        |            |           |                        |                       |                |           |          |                                             |
|-------------------------------------------------------|--------|------------|-----------|------------------------|-----------------------|----------------|-----------|----------|---------------------------------------------|
| <b>Support Services</b>                               |        |            |           |                        |                       |                |           |          |                                             |
| School                                                | Type   | County     | Pupils    | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal    | Business | Operation<br>And<br>Maintenance<br>Of Plant |
| Northridge Local School District                      | School | Montgomery | 1,217,891 | 552,463                | 33,822                | 2,019,868      | 446,675   | 47,482   | 1,990,150                                   |
| Oakwood City School District                          | School | Montgomery | 1,753,610 | 350,612                | 19,518                | 2,021,293      | 753,603   | 5,884    | 2,243,733                                   |
| Trotwood-Madison City School District                 | School | Montgomery | 1,091,103 | 652,808                | 53,517                | 2,534,293      | 781,299   | 349,258  | 2,848,622                                   |
| Valley View Local School District                     | School | Montgomery | 1,313,812 | 481,952                | 19,403                | 1,060,376      | 326,576   | 0        | 1,354,098                                   |
| Vandalia-Butler City School District                  | School | Montgomery | 2,670,711 | 1,239,596              | 22,660                | 1,990,412      | 901,741   | 213,351  | 2,927,525                                   |
| West Carrollton City School District                  | School | Montgomery | 3,021,236 | 1,198,295              | 32,310                | 2,742,838      | 779,695   | 595,972  | 3,536,018                                   |
| Morgan Local School District                          | School | Morgan     | 763,735   | 438,516                | 103,460               | 1,836,471      | 777,515   | 140,717  | 2,161,326                                   |
| Cardington-Lincoln Local School District              | School | Morrow     | 189,023   | 175,533                | 32,054                | 1,071,674      | 309,756   | 0        | 1,316,999                                   |
| Highland Local School District                        | School | Morrow     | 1,038,719 | 290,582                | 269,125               | 1,183,395      | 417,451   | 0        | 1,600,538                                   |
| Mt. Gilead Exempted Village School District           | School | Morrow     | 1,106,230 | 442,948                | 32,203                | 1,132,471      | 533,518   | 0        | 1,528,395                                   |
| Northmor Local School District                        | School | Morrow     | 351,537   | 631,843                | 15,075                | 1,120,642      | 442,715   | 0        | 1,209,033                                   |
| East Muskingum Local School Dist                      | School | Muskingum  | 470,230   | 559,543                | 41,403                | 2,140,302      | 613,587   | 0        | 1,952,364                                   |
| Franklin Local School District                        | School | Muskingum  | 812,535   | 949,106                | 72,748                | 1,507,491      | 487,938   | 0        | 2,020,173                                   |
| Maysville Local School District                       | School | Muskingum  | 887,163   | 1,048,814              | 53,119                | 1,719,649      | 466,583   | 0        | 1,963,918                                   |
| Tri-Valley Local School District                      | School | Muskingum  | 778,720   | 272,179                | 593,867               | 2,555,043      | 511,057   | 0        | 2,265,252                                   |
| West Muskingum Local School District                  | School | Muskingum  | 562,124   | 653,261                | 19,058                | 1,381,357      | 470,939   | 0        | 1,609,420                                   |
| Zanesville City School District                       | School | Muskingum  | 2,198,811 | 2,364,140              | 111,947               | 2,453,152      | 640,728   | 0        | 3,537,707                                   |
| Caldwell Exempted Village School District             | School | Noble      | 477,040   | 166,535                | 79,860                | 666,509        | 337,234   | 2,485    | 549,897                                     |
| Noble Local School District                           | School | Noble      | 505,501   | 525,403                | 99,056                | 1,110,906      | 455,578   | 18,357   | 913,424                                     |
| Crooksville Exempted Village School District          | School | Perry      | 551,075   | 569,592                | 71,365                | 1,061,355      | 283,889   | 0        | 1,033,067                                   |
| Circleville City School District                      | School | Pickaway   | 935,197   | 2,121,626              | 113,626               | 2,142,765      | 725,781   | 0        | 1,599,217                                   |
| Logan Elm Local School District                       | School | Pickaway   | 753,728   | 171,881                | 99,671                | 1,398,849      | 453,778   | 0        | 2,081,655                                   |
| Teays Valley Local School District                    | School | Pickaway   | 1,258,542 | 561,424                | 258,928               | 2,209,745      | 930,215   | 321,212  | 3,733,632                                   |
| Westfall Local School District                        | School | Pickaway   | 259,442   | 1,427,615              | 155,676               | 825,987        | 570,143   | 108,025  | 1,460,335                                   |
| Scioto Valley Local School District                   | School | Pike       | 757,191   | 299,165                | 19,099                | 2,195,856      | 374,410   | 0        | 1,642,073                                   |
| Waverly City School District                          | School | Pike       | 767,589   | 631,403                | 40,979                | 1,420,837      | 483,629   | 0        | 1,800,268                                   |
| Western Local School District                         | School | Pike       | 389,350   | 269,578                | 17,254                | 903,918        | 275,114   | 0        | 947,235                                     |
| Aurora City School District                           | School | Portage    | 1,890,199 | 1,528,699              | 109,418               | 2,242,117      | 888,399   | 205,002  | 3,046,381                                   |
| Crestwood Local School District                       | School | Portage    | 772,953   | 61,791                 | 18,565                | 1,795,909      | 494,312   | 53,596   | 2,086,969                                   |
| Field Local School District                           | School | Portage    | 980,622   | 424,721                | 38,734                | 2,001,362      | 561,188   | 5,443    | 1,491,256                                   |
| James A. Garfield Local School District               | School | Portage    | 679,322   | 389,282                | 38,671                | 1,040,989      | 342,032   | 27,150   | 1,309,649                                   |
| Kent City School District                             | School | Portage    | 2,660,801 | 1,148,376              | 158,900               | 3,545,642      | 1,089,789 | 255,724  | 3,711,882                                   |
| Ravenna City School District                          | School | Portage    | 1,687,567 | 1,031,350              | 49,281                | 2,145,148      | 700,858   | 197,310  | 2,870,630                                   |
| Rootstown Local School District                       | School | Portage    | 493,219   | 253,120                | 30,365                | 780,403        | 378,611   | 11,718   | 962,063                                     |
| Southeast Local School District                       | School | Portage    | 1,153,252 | 331,913                | 100,873               | 1,212,267      | 469,488   | 102,837  | 1,663,463                                   |
| Streetsboro City School District                      | School | Portage    | 1,223,480 | 574,123                | 373,808               | 1,687,007      | 711,910   | 196,375  | 2,315,003                                   |
| Waterloo Local School District                        | School | Portage    | 575,608   | 239,937                | 25,515                | 1,014,118      | 298,926   | 22,099   | 946,766                                     |
| Windham Exempted Village School District              | School | Portage    | 550,762   | 232,211                | 31,472                | 663,175        | 238,919   | 10,738   | 745,818                                     |
| Tri-County North Local School District                | School | Preble     | 613,174   | 330,598                | 20,626                | 853,055        | 212,194   | 0        | 707,272                                     |
| Clear Fork Valley Local School District               | School | Richland   | 567,219   | 379,826                | 55,869                | 1,098,295      | 389,445   | 0        | 1,715,351                                   |
| Crestview Local School District                       | School | Richland   | 445,646   | 388,293                | 66,549                | 977,540        | 229,791   | 1,184    | 1,034,901                                   |
| Lucas Local School District                           | School | Richland   | 132,910   | 209,309                | 50,619                | 538,046        | 180,408   | 0        | 502,053                                     |
| Madison Local School District                         | School | Richland   | 1,148,962 | 922,218                | 36,869                | 2,331,477      | 708,410   | 63,905   | 3,148,176                                   |
| Mansfield City School District                        | School | Richland   | 3,345,154 | 665,850                | 17,330                | 3,131,335      | 1,095,305 | 617,594  | 3,048,091                                   |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Expenses - Governmental Activities (Continued)</b> |        |          |           |                     |                    |                |           |          |                                    |
|-------------------------------------------------------|--------|----------|-----------|---------------------|--------------------|----------------|-----------|----------|------------------------------------|
| <b>Support Services</b>                               |        |          |           |                     |                    |                |           |          |                                    |
| School                                                | Type   | County   | Pupils    | Instructional Staff | Board Of Education | Administration | Fiscal    | Business | Operation And Maintenance Of Plant |
| Ontario Local School District                         | School | Richland | 1,000,268 | 706,150             | 83,482             | 1,276,949      | 594,871   | 0        | 1,648,645                          |
| Plymouth Local School District                        | School | Richland | 442,493   | 394,695             | 19,700             | 722,473        | 261,773   | 4,830    | 921,881                            |
| Shelby City School District                           | School | Richland | 932,566   | 1,444,271           | 80,168             | 1,533,049      | 796,863   | 0        | 2,546,116                          |
| Adena Local School District                           | School | Ross     | 430,750   | 361,870             | 28,845             | 820,387        | 330,894   | 0        | 912,204                            |
| Chillicothe City School District                      | School | Ross     | 1,208,926 | 770,279             | 61,466             | 2,117,611      | 823,601   | 41,034   | 2,224,303                          |
| Huntington Local School District                      | School | Ross     | 595,635   | 326,383             | 92,800             | 958,365        | 217,900   | 0        | 1,137,504                          |
| Paint Valley Local School District                    | School | Ross     | 267,402   | 116,268             | 162,097            | 463,956        | 293,321   | 0        | 980,514                            |
| Southeastern Local School District                    | School | Ross     | 685,340   | 113,483             | 0                  | 608,016        | 264,383   | 148,238  | 1,143,790                          |
| Union-Scioto Local School District                    | School | Ross     | 537,695   | 414,634             | 468,491            | 884,484        | 538,663   | 22,424   | 1,848,108                          |
| Zane Trace Local School District                      | School | Ross     | 825,496   | 227,833             | 482,464            | 824,249        | 402,269   | 0        | 1,141,772                          |
| Clyde-Green Springs Exempted Village School District  | School | Sandusky | 1,532,405 | 915,586             | 20,376             | 1,836,136      | 566,538   | 9,240    | 2,043,027                          |
| Fremont City School District                          | School | Sandusky | 2,591,091 | 1,748,411           | 47,022             | 3,379,495      | 799,632   | 152,885  | 4,431,942                          |
| Gibsonburg Exempted Village School District           | School | Sandusky | 421,382   | 22,589              | 43,228             | 949,764        | 486,922   | 6,537    | 1,211,454                          |
| Woodmore Local School District                        | School | Sandusky | 658,806   | 311,122             | 100,373            | 926,081        | 348,949   | 0        | 873,028                            |
| Bloom Vernon Local School District                    | School | Scioto   | 307,049   | 421,643             | 41,742             | 912,063        | 218,210   | 34,017   | 989,513                            |
| Clay Local School District                            | School | Scioto   | 302,545   | 317,566             | 55,337             | 516,395        | 194,920   | 0        | 640,905                            |
| Green Local School District                           | School | Scioto   | 269,846   | 241,424             | 129,349            | 560,956        | 236,962   | 0        | 689,477                            |
| Minford Local School District                         | School | Scioto   | 447,664   | 410,666             | 54,508             | 1,173,270      | 251,736   | 2,095    | 1,417,086                          |
| New Boston Local School District                      | School | Scioto   | 211,902   | 507,040             | 12,179             | 524,709        | 206,047   | 0        | 608,460                            |
| Northwest Local School District                       | School | Scioto   | 731,068   | 495,838             | 65,731             | 1,216,594      | 329,432   | 0        | 2,350,805                          |
| Portsmouth City School District                       | School | Scioto   | 1,226,534 | 1,216,603           | 19,928             | 1,787,897      | 729,379   | 54,750   | 2,387,431                          |
| Washington-Nile Local School District                 | School | Scioto   | 774,653   | 747,480             | 45,067             | 1,335,717      | 367,639   | 0        | 1,724,534                          |
| Wheetersburg Local School District                    | School | Scioto   | 775,895   | 178,437             | 72,770             | 1,029,610      | 352,373   | 0        | 1,249,767                          |
| Bettsville Local School District                      | School | Seneca   | 134,136   | 16,272              | 26,386             | 270,499        | 245,495   | 0        | 247,792                            |
| Seneca-East Local School District                     | School | Seneca   | 166,288   | 136,567             | 70,217             | 611,539        | 348,644   | 9,535    | 846,194                            |
| Tiffin City School District                           | School | Seneca   | 1,411,608 | 827,901             | 23,278             | 1,699,824      | 563,861   | 89,380   | 2,582,742                          |
| Anna Local School District                            | School | Shelby   | 335,984   | 354,590             | 37,219             | 798,215        | 353,655   | 82,915   | 955,256                            |
| Botkins Local School District                         | School | Shelby   | 234,224   | 282,083             | 24,026             | 434,976        | 205,451   | 0        | 478,084                            |
| Fort Loramie Local School District                    | School | Shelby   | 584,811   | 249,596             | 18,887             | 568,623        | 258,030   | 844      | 839,836                            |
| Hardin-Houston Local School District                  | School | Shelby   | 875,336   | 154,365             | 7,564              | 551,513        | 254,745   | 1,217    | 743,565                            |
| Russia Local School District                          | School | Shelby   | 79,116    | 54,540              | 6,821              | 338,871        | 155,944   | 475      | 356,074                            |
| Alliance City School District                         | School | Stark    | 1,424,065 | 952,499             | 39,335             | 2,228,193      | 693,930   | 222,475  | 3,350,511                          |
| Canton City School District                           | School | Stark    | 7,442,292 | 4,613,455           | 21,825             | 12,022,118     | 1,966,749 | 599,975  | 12,170,221                         |
| Canton Local School District                          | School | Stark    | 1,289,923 | 1,139,801           | 39,964             | 1,955,597      | 339,286   | 309,376  | 2,143,001                          |
| Fairless Local School District                        | School | Stark    | 1,063,410 | 202,259             | 14,959             | 1,340,489      | 397,057   | 29,181   | 1,418,736                          |
| Jackson Local School District                         | School | Stark    | 2,917,116 | 2,977,201           | 18,425             | 2,934,366      | 1,326,994 | 404,376  | 5,438,803                          |
| Lake Local School District                            | School | Stark    | 1,406,163 | 1,061,255           | 30,323             | 1,931,183      | 660,429   | 96,006   | 2,789,961                          |
| Louisville City School District                       | School | Stark    | 1,432,354 | 970,027             | 82,010             | 2,053,967      | 560,845   | 37,923   | 3,849,902                          |
| Marlington Local School District                      | School | Stark    | 1,108,445 | 628,757             | 18,351             | 1,772,447      | 597,856   | 98,755   | 2,118,638                          |
| Massillon City School District                        | School | Stark    | 2,771,484 | 1,240,738           | 116,871            | 2,588,351      | 1,011,705 | 9,788    | 4,976,927                          |
| Minerva Local School District                         | School | Stark    | 844,715   | 245,526             | 99,220             | 1,302,599      | 487,637   | 249,667  | 1,304,200                          |
| North Canton City School District                     | School | Stark    | 2,393,921 | 2,018,724           | 38,098             | 3,598,460      | 1,120,702 | 31,940   | 4,759,953                          |
| Perry Local School District                           | School | Stark    | 2,766,829 | 845,658             | 145,185            | 3,250,553      | 767,054   | 191,104  | 4,050,443                          |
| Plain Local School District                           | School | Stark    | 2,647,224 | 1,527,489           | 91,083             | 3,831,593      | 1,006,722 | 246,512  | 4,740,958                          |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Expenses - Governmental Activities (Continued)</b> |        |            |            |                     |                    |                |           |           |                                    |
|-------------------------------------------------------|--------|------------|------------|---------------------|--------------------|----------------|-----------|-----------|------------------------------------|
| <b>Support Services</b>                               |        |            |            |                     |                    |                |           |           |                                    |
| School                                                | Type   | County     | Pupils     | Instructional Staff | Board Of Education | Administration | Fiscal    | Business  | Operation And Maintenance Of Plant |
| Sandy Valley Local School District                    | School | Stark      | 1,185,936  | 142,447             | 11,545             | 1,375,726      | 420,715   | 101,924   | 1,398,965                          |
| Tuslaw Local School District                          | School | Stark      | 869,486    | 376,348             | 18,675             | 912,314        | 360,824   | 42,390    | 1,086,231                          |
| Akron City School District                            | School | Summit     | 20,794,035 | 15,369,529          | 112,976            | 21,922,782     | 5,078,785 | 2,102,853 | 38,108,632                         |
| Barberton City School District                        | School | Summit     | 2,090,095  | 1,266,394           | 28,721             | 2,976,120      | 670,394   | 333,097   | 4,414,228                          |
| Copley-Fairlawn City School District                  | School | Summit     | 1,651,732  | 285,989             | 136,124            | 2,045,708      | 1,141,318 | 133,889   | 3,024,477                          |
| Coventry Local School District                        | School | Summit     | 1,011,978  | 135,516             | 80,377             | 1,623,383      | 633,311   | 63,136    | 2,538,607                          |
| Cuyahoga Falls City School District                   | School | Summit     | 4,218,124  | 1,442,499           | 105,969            | 3,273,344      | 891,004   | 261,656   | 4,838,626                          |
| Green Local School District                           | School | Summit     | 2,636,154  | 1,522,329           | 25,158             | 2,788,193      | 1,213,756 | 215,303   | 3,063,379                          |
| Hudson City School District                           | School | Summit     | 4,681,004  | 1,772,770           | 41,731             | 4,059,710      | 1,627,077 | 320,399   | 5,076,162                          |
| Mogadore Local School District                        | School | Summit     | 451,929    | 326,321             | 62,020             | 752,665        | 343,241   | 350       | 999,460                            |
| Nordonia Hills City School District                   | School | Summit     | 3,084,212  | 891,630             | 25,382             | 2,751,025      | 1,455,160 | 322,065   | 3,849,829                          |
| Norton City School District                           | School | Summit     | 1,691,935  | 519,145             | 129,438            | 1,577,413      | 526,764   | 252,640   | 2,030,933                          |
| Revere Local School District                          | School | Summit     | 1,980,863  | 1,052,091           | 273,281            | 2,217,360      | 1,475,932 | 66,776    | 3,468,822                          |
| Springfield Local School District                     | School | Summit     | 1,349,441  | 1,354,183           | 39,338             | 2,198,489      | 775,789   | 142,524   | 2,511,744                          |
| Stow-Munroe Falls City School District                | School | Summit     | 3,333,198  | 562,413             | 692,639            | 3,008,993      | 1,288,905 | 155,361   | 5,482,826                          |
| Tallmadge City School District                        | School | Summit     | 1,394,103  | 272,791             | 54,871             | 1,945,672      | 907,662   | 143,032   | 2,158,828                          |
| Twinsburg City School District                        | School | Summit     | 2,429,833  | 480,140             | 325,433            | 3,082,993      | 1,498,996 | 148,681   | 4,156,449                          |
| Woodridge Local School District                       | School | Summit     | 1,484,228  | 478,151             | 28,960             | 2,077,531      | 647,342   | 9,169     | 1,983,024                          |
| Bloomfield-Mespo Local School District                | School | Trumbull   | 141,529    | 62,419              | 30,825             | 433,095        | 218,082   | 0         | 433,833                            |
| Bristol Local School District                         | School | Trumbull   | 219,854    | 131,182             | 41,235             | 607,780        | 242,587   | 26,494    | 634,866                            |
| Brookfield Local School District                      | School | Trumbull   | 508,067    | 456,880             | 21,933             | 994,748        | 323,148   | 47,578    | 948,770                            |
| Champion Local School District                        | School | Trumbull   | 646,758    | 1,071,816           | 45,147             | 1,036,125      | 383,954   | 0         | 1,487,143                          |
| Girard City School District                           | School | Trumbull   | 908,911    | 74,501              | 35,107             | 1,522,677      | 777,129   | 0         | 1,559,982                          |
| Howland Local School District                         | School | Trumbull   | 1,383,115  | 545,682             | 34,978             | 2,265,171      | 716,172   | 106,053   | 3,255,032                          |
| Hubbard Exempted Village School District              | School | Trumbull   | 912,471    | 221,642             | 22,482             | 1,190,769      | 673,123   | 20,594    | 1,864,883                          |
| Joseph Badger Local School District                   | School | Trumbull   | 308,006    | 38,651              | 75,793             | 737,243        | 371,147   | 0         | 765,309                            |
| Labrae Local School District                          | School | Trumbull   | 732,277    | 272,870             | 37,770             | 1,096,956      | 376,146   | 0         | 1,492,657                          |
| Lakeview Local School District                        | School | Trumbull   | 966,819    | 385,699             | 14,454             | 1,362,396      | 433,029   | 46,202    | 1,398,134                          |
| Liberty Local School District                         | School | Trumbull   | 602,209    | 224,136             | 18,330             | 976,786        | 418,203   | 55        | 1,052,874                          |
| Lordstown Local School District                       | School | Trumbull   | 123,333    | 125,775             | 130,908            | 467,586        | 302,458   | 22,680    | 1,009,850                          |
| Maplewood Local School District                       | School | Trumbull   | 479,008    | 154,304             | 41,792             | 817,515        | 356,753   | 49,820    | 1,026,753                          |
| Mathews Local School District                         | School | Trumbull   | 442,638    | 214,553             | 75,586             | 757,437        | 333,563   | 2,464     | 752,719                            |
| McDonald Local School District                        | School | Trumbull   | 251,519    | 14,040              | 30,977             | 520,196        | 161,412   | 0         | 632,955                            |
| Newton Falls Exempted Village School District         | School | Trumbull   | 665,197    | 132,816             | 95,639             | 1,110,155      | 327,504   | 0         | 1,193,894                          |
| Niles City School District                            | School | Trumbull   | 1,295,326  | 342,033             | 61,566             | 2,774,679      | 733,731   | 208,296   | 2,897,602                          |
| Southington Local School District                     | School | Trumbull   | 223,642    | 72,230              | 74,064             | 389,837        | 245,627   | 27,200    | 517,899                            |
| Warren City School District                           | School | Trumbull   | 6,673,562  | 1,306,855           | 30,222             | 5,168,511      | 1,124,105 | 743,063   | 7,448,968                          |
| Weathersfield Local School District                   | School | Trumbull   | 435,493    | 127,378             | 18,198             | 669,497        | 324,509   | 8,627     | 1,110,193                          |
| Claymont City School District                         | School | Tuscarawas | 996,692    | 481,955             | 53,282             | 1,325,264      | 401,098   | 39,876    | 2,248,509                          |
| Dover City School District                            | School | Tuscarawas | 718,348    | 445,468             | 69,502             | 2,079,048      | 682,060   | 0         | 1,921,650                          |
| Garaway Local School District                         | School | Tuscarawas | 307,891    | 340,732             | 16,161             | 962,157        | 392,568   | 0         | 1,067,375                          |
| Indian Valley Local School District                   | School | Tuscarawas | 463,367    | 516,992             | 50,961             | 1,231,099      | 420,503   | 124,496   | 1,755,348                          |
| New Philadelphia City School District                 | School | Tuscarawas | 1,715,277  | 336,996             | 55,091             | 2,283,069      | 678,555   | 0         | 2,710,675                          |
| Newcomerstown Exempted Village School District        | School | Tuscarawas | 597,643    | 167,045             | 26,974             | 1,059,823      | 216,357   | 0         | 1,538,197                          |

Summary of Unaudited Data from the Statement of Activities - Governmental Activities  
As of June 30, 2014  
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| Expenses - Governmental Activities (Continued) |        |            |            |                        |                       |                |           |          |                                             |
|------------------------------------------------|--------|------------|------------|------------------------|-----------------------|----------------|-----------|----------|---------------------------------------------|
| Support Services                               |        |            |            |                        |                       |                |           |          |                                             |
| School                                         | Type   | County     | Pupils     | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal    | Business | Operation<br>And<br>Maintenance<br>Of Plant |
| Tuscarawas Valley Local School District        | School | Tuscarawas | 331,207    | 213,959                | 18,209                | 1,297,040      | 309,206   | 0        | 1,219,840                                   |
| Fairbanks Local School District                | School | Union      | 658,861    | 346,700                | 49,007                | 865,364        | 395,940   | 0        | 1,119,226                                   |
| Marysville Exempted Village School District    | School | Union      | 3,129,512  | 3,474,015              | 197,847               | 3,473,677      | 1,346,824 | 396,368  | 4,694,653                                   |
| North Union Local School District              | School | Union      | 1,019,235  | 635,804                | 25,777                | 1,232,900      | 541,030   | 0        | 1,867,789                                   |
| Lincolnview Local School District              | School | Van Wert   | 193,025    | 281,869                | 47,418                | 737,906        | 308,385   | 0        | 753,421                                     |
| Vinton Local School District                   | School | Vinton     | 1,294,927  | 720,238                | 392,407               | 1,877,872      | 413,529   | 0        | 2,384,456                                   |
| Carlisle Local School District                 | School | Warren     | 931,039    | 258,776                | 29,864                | 975,047        | 643,491   | 22,230   | 1,449,840                                   |
| Franklin City School District                  | School | Warren     | 1,784,371  | 355,144                | 32,147                | 2,171,962      | 570,934   | 190,477  | 2,290,342                                   |
| Kings Local School District                    | School | Warren     | 2,617,468  | 1,354,644              | 57,944                | 3,348,020      | 905,394   | 238,809  | 5,193,885                                   |
| Little Miami Local School District             | School | Warren     | 1,402,529  | 1,499,213              | 23,814                | 2,349,425      | 802,858   | 219,534  | 3,580,124                                   |
| Mason City School District                     | School | Warren     | 6,956,891  | 2,384,639              | 57,685                | 5,345,653      | 1,932,376 | 447,303  | 12,976,097                                  |
| Springboro Community City School District      | School | Warren     | 2,706,788  | 1,807,189              | 270,457               | 2,346,346      | 1,017,705 | 176,324  | 5,329,622                                   |
| Belpre City School District                    | School | Washington | 685,621    | 597,627                | 77,635                | 823,348        | 365,581   | 924      | 1,010,772                                   |
| Frontier Local School District                 | School | Washington | 221,524    | 228,103                | 27,038                | 924,136        | 278,249   | 21,952   | 1,044,897                                   |
| Warren Local School District                   | School | Washington | 539,283    | 873,989                | 101,980               | 1,488,746      | 521,124   | 8,513    | 2,004,668                                   |
| Wolf Creek Local School District               | School | Washington | 387,388    | 324,028                | 17,295                | 575,200        | 358,058   | 0        | 618,675                                     |
| Chippewa Local School District                 | School | Wayne      | 220,497    | 397,589                | 37,000                | 1,134,577      | 374,931   | 0        | 1,029,223                                   |
| Dalton Local School District                   | School | Wayne      | 358,591    | 359,998                | 32,233                | 827,713        | 249,334   | 0        | 758,217                                     |
| Wooster City School District                   | School | Wayne      | 2,044,240  | 529,289                | 70,196                | 2,832,669      | 745,698   | 187,472  | 4,444,369                                   |
| Bowling Green City School District             | School | Wood       | 10,331,251 | 0                      | 0                     | 0              | 0         | 0        | 0                                           |
| Eastwood Local School District                 | School | Wood       | 598,619    | 396,256                | 52,563                | 1,448,597      | 661,846   | 68       | 1,487,406                                   |
| North Baltimore Local School District          | School | Wood       | 546,954    | 443,758                | 135,381               | 515,998        | 329,448   | 0        | 1,135,170                                   |
| Otsego Local School District                   | School | Wood       | 692,746    | 522,629                | 17,005                | 1,090,414      | 399,883   | 14,331   | 1,407,507                                   |
| Perrysburg Exempted Village School District    | School | Wood       | 2,910,036  | 1,200,309              | 38,294                | 3,477,308      | 966,832   | 42,127   | 4,819,654                                   |
| Rossford Exempted Village School District      | School | Wood       | 1,984,669  | 1,236,595              | 129,136               | 2,015,120      | 503,799   | 107,122  | 2,223,080                                   |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
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| <b>Expenses - Governmental Activities (Continued)</b>     |         |            |                      |           |                                     |                                |                             |
|-----------------------------------------------------------|---------|------------|----------------------|-----------|-------------------------------------|--------------------------------|-----------------------------|
| <b>Support Services (Continued)</b>                       |         |            |                      |           |                                     |                                |                             |
| School                                                    | Type    | County     | Pupil Transportation | Central   | Operation Of Instructional Services | Non Extracurricular Activities | Interest And Fiscal Charges |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 5,617                | 588,805   | 293,817                             | 38,764                         | 1,564,420                   |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 12,901               | 98,504    | 277,150                             | 18,862                         | 30,880                      |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 4,887                | 56,109    | 261,063                             | 21,993                         | 0                           |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 2,300                | 142,960   | 190,865                             | 12,110                         | 0                           |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 0                    | 162,747   | 186,397                             | 23,091                         | 13,676                      |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 40,019               | 41,146    | 222,200                             | 8,167                          | 83,373                      |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 92,218               | 3,242,966 | 14,386                              | 349,706                        | 300,405                     |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 28,723               | 48,204    | 273,935                             | 60,398                         | 106,559                     |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 0                    | 94,053    | 182,909                             | 45,174                         | 0                           |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 0                    | 0         | 176,088                             | 54,414                         | 0                           |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 20,688               | 33,650    | 123,700                             | 18,599                         | 10,862                      |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 16,878               | 190,193   | 129,272                             | 59,723                         | 5,245                       |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 16,913               | 1,106,509 | 0                                   | 61,666                         | 83,812                      |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 33,245               | 281,887   | 286,866                             | 21,134                         | 3,955                       |
| Ehove Career Center                                       | CC/JVSD | Erie       | 38,801               | 297,769   | 615,463                             | 0                              | 355,761                     |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 57,016               | 985,087   | 451,710                             | 81,092                         | 87,871                      |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 17,089               | 55,310    | 240,097                             | 15,458                         | 45,746                      |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 7,214                | 414,430   | 260,002                             | 69,943                         | 0                           |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 686,452              | 5,144,291 | 1,473,897                           | 2,973                          | 392,960                     |
| Four County Career Center                                 | CC/JVSD | Henry      | 28,841               | 339,804   | 394,434                             | 84,267                         | 96,844                      |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 0                    | 22,258    | 192,243                             | 0                              | 17,990                      |
| Knox County Career Center                                 | CC/JVSD | Knox       | 0                    | 125,390   | 261,005                             | 35,959                         | 296,921                     |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 7,333                | 449,857   | 208,415                             | 8,040                          | 157,629                     |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 0                    | 227,363   | 1,621,939                           | 44,575                         | 439,695                     |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 23,654               | 162,703   | 287,075                             | 85,450                         | 1,010,730                   |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 31,970               | 555,085   | 257,526                             | 0                              | 43,895                      |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 90,931               | 237,805   | 494,914                             | 208,353                        | 73,390                      |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 26,678               | 606,346   | 252,108                             | 77,285                         | 129,008                     |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 26,865               | 153,097   | 302,808                             | 86,681                         | 696,261                     |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 18,490               | 806,570   | 2,153                               | 61,102                         | 79,123                      |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 41,046               | 175,833   | 54,775                              | 27,755                         | 0                           |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 60,955               | 1,101,644 | 1,033,182                           | 31,156                         | 115,495                     |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 114,545              | 342,487   | 0                                   | 22,714                         | 316,823                     |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 135,812              | 303,844   | 533,261                             | 103,802                        | 427,261                     |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 9,502                | 369,452   | 302,788                             | 700                            | 172,436                     |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 12,373               | 388,887   | 319,149                             | 23,529                         | 0                           |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 2,403                | 225,649   | 535,242                             | 146,481                        | 549,315                     |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 23,830               | 117,809   | 271,713                             | 0                              | 2,330                       |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 85,710               | 0         | 165,461                             | 11,078                         | 91,464                      |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 16,183               | 173,494   | 294,182                             | 72,452                         | 0                           |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 0                    | 176,802   | 315,305                             | 76,225                         | 0                           |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 45,253               | 111,175   | 0                                   | 17,328                         | 0                           |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 46,461               | 158,386   | 405,986                             | 113,904                        | 257,614                     |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 14,014               | 204,905   | 1,000                               | 8,524                          | 2,654                       |



**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Expenses - Governmental Activities (Continued) |         |            |                      |            |                                           |                                      |                                   |
|------------------------------------------------|---------|------------|----------------------|------------|-------------------------------------------|--------------------------------------|-----------------------------------|
| Support Services (Continued)                   |         |            |                      |            |                                           |                                      |                                   |
| School                                         | Type    | County     | Pupil Transportation | Central    | Operation Of<br>Instructional<br>Services | Non<br>Extracurricular<br>Activities | Interest And<br>Fiscal<br>Charges |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 18,557               | 133,771    | 33,871                                    | 71,012                               | 855,633                           |
| Warren County Career Center                    | CC/JVSD | Warren     | 244,284              | 1,220,456  | 391,772                                   | 80,532                               | 232,455                           |
| Washington County Career Center                | CC/JVSD | Washington | 3,550                | 373,724    | 723,768                                   | 4,264                                | 45,693                            |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 12,770               | 107,037    | 779,756                                   | 2,411                                | 214,516                           |
| Penta Career Center                            | CC/JVSD | Wood       | 0                    | 348,834    | 1,009,112                                 | 395,846                              | 2,020,536                         |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 626,835              | 66,443     | 246,451                                   | 0                                    | 0                                 |
| Brown County Educational Service Center        | ESC     | Brown      | 9,400                | 118,131    | 0                                         | 0                                    | 0                                 |
| Clark County Educational Service Center        | ESC     | Clark      | 0                    | 5,079      | 0                                         | 0                                    | 0                                 |
| Clermont County Educational Service Center     | ESC     | Clermont   | 0                    | 21,028     | 59,810                                    | 0                                    | 0                                 |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 0                    | 449,323    | 30,408                                    | 0                                    | 0                                 |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 473,915              | 44,908     | 102,666                                   | 0                                    | 20,566                            |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 27,500               | 450,885    | 2,732,195                                 | 58,255                               | 68,247                            |
| North Point Educational Service Center         | ESC     | Erie       | 0                    | 58,449     | 103,577                                   | 19,189                               | 0                                 |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 1,360                | 43,041     | 0                                         | 0                                    | 180                               |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 208,815              | 45,502,500 | 54,098                                    | 146,299                              | 107,175                           |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 200,903              | 244,066    | 74,471                                    | 0                                    | 25,624                            |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 408,897              | 201,350    | 37,492                                    | 0                                    | 0                                 |
| Geauga County Educational Service Center       | ESC     | Geauga     | 12,692               | 222,295    | 0                                         | 0                                    | 0                                 |
| Greene County Educational Service Center       | ESC     | Greene     | 17,298               | 132,809    | 5,798                                     | 0                                    | 0                                 |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 11,685               | 38,336     | 0                                         | 55,865                               | 26                                |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 0                    | 1,027,441  | 10,636,165                                | 0                                    | 101,808                           |
| Hancock County Educational Service Center      | ESC     | Hancock    | 98,882               | 13,978     | 2,247                                     | 2,562                                | 0                                 |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 0                    | 1,806      | 8,936                                     | 0                                    | 162                               |
| Knox County Educational Service Center         | ESC     | Knox       | 0                    | 3,390      | 0                                         | 3,954                                | 0                                 |
| Lake County Educational Service Center         | ESC     | Lake       | 34,250               | 591,458    | 16,679                                    | 0                                    | 0                                 |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 0                    | 387,158    | 0                                         | 0                                    | 0                                 |
| Lorain County Educational Service Center       | ESC     | Lorain     | 0                    | 5,218      | 121,963                                   | 15,990                               | 3,014                             |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 310                  | 381,415    | 3,634,166                                 | 0                                    | 154                               |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 5,676                | 702,006    | 844,399                                   | 7,165                                | 2,321                             |
| Medina County Educational Service Center       | ESC     | Medina     | 260,240              | 160,652    | 1,044                                     | 22,668                               | 0                                 |
| Miami County Educational Service Center        | ESC     | Miami      | 98                   | 795        | 0                                         | 534                                  | 0                                 |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 355,770              | 645,727    | 690,847                                   | 0                                    | 0                                 |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 31,224               | 366,994    | 119,188                                   | 25,060                               | 0                                 |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 170,729              | 175,460    | 18,145                                    | 0                                    | 0                                 |
| Portage County Educational Service Center      | ESC     | Portage    | 15,994               | 189,018    | 87,503                                    | 11,355                               | 1,421                             |
| Putnam County Educational Service Center       | ESC     | Putnam     | 45,457               | 14,439     | 19,114                                    | 0                                    | 23,847                            |
| Ross-Pike Educational Service District         | ESC     | Ross       | 0                    | 60,449     | 0                                         | 0                                    | 0                                 |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 0                    | 130,103    | 0                                         | 0                                    | 0                                 |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 131,058              | 957,881    | 123,787                                   | 11,979                               | 118,310                           |
| Stark County Educational Service Center        | ESC     | Stark      | 0                    | 240,762    | 243,462                                   | 0                                    | 22,379                            |
| Summit County Educational Service Center       | ESC     | Summit     | 0                    | 67,707     | 0                                         | 48,911                               | 34,948                            |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 15,697               | 459,281    | 0                                         | 0                                    | 825                               |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 8,380                | 353,736    | 4,222                                     | 0                                    | 16,159                            |
| Wood County Educational Service Center         | ESC     | Wood       | 111,657              | 262,572    | 42,551                                    | 0                                    | 0                                 |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Expenses - Governmental Activities (Continued)           |        |           |                      |           |                        |                                |                             |
|----------------------------------------------------------|--------|-----------|----------------------|-----------|------------------------|--------------------------------|-----------------------------|
| Support Services (Continued)                             |        |           |                      |           | Operation Of           |                                |                             |
| School                                                   | Type   | County    | Pupil Transportation | Central   | Instructional Services | Non Extracurricular Activities | Interest And Fiscal Charges |
| Adams County/Ohio Valley School District                 | School | Adams     | 3,024,782            | 190,851   | 1,987,128              | 553,355                        | 1,159,769                   |
| Manchester Local School District                         | School | Adams     | 739,722              | 71,299    | 705,926                | 387,908                        | 487,816                     |
| Delphos City School District                             | School | Allen     | 442,036              | 13,530    | 944,326                | 362,065                        | 0                           |
| Ashland City School District                             | School | Ashland   | 1,340,053            | 454,132   | 1,570,117              | 1,314,495                      | 1,064,896                   |
| Hillsdale Local School District                          | School | Ashland   | 740,337              | 6,981     | 877                    | 368,067                        | 5,560                       |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 790,697              | 10,004    | 555,286                | 504,122                        | 45,576                      |
| Mapleton Local School District                           | School | Ashland   | 590,710              | 15,271    | 476,033                | 272,925                        | 116,112                     |
| Ashtabula Area City School District                      | School | Ashtabula | 2,095,415            | 102,596   | 1,840,256              | 810,887                        | 1,590,741                   |
| Buckeye Local School District                            | School | Ashtabula | 1,202,633            | 81,625    | 764,043                | 531,479                        | 680                         |
| Conneaut Area City School District                       | School | Ashtabula | 985,776              | 41,902    | 839,190                | 364,537                        | 165,648                     |
| Geneva Area City School District                         | School | Ashtabula | 1,389,693            | 36,239    | 1,311,213              | 659,239                        | 652,872                     |
| Grand Valley Local School District                       | School | Ashtabula | 1,198,755            | 92,969    | 557,492                | 382,033                        | 374,761                     |
| Jefferson Area Local School District                     | School | Ashtabula | 1,282,219            | 104,552   | 761,863                | 559,881                        | 605,873                     |
| Athens City School District                              | School | Athens    | 1,829,180            | 113,334   | 732,247                | 548,371                        | 381,368                     |
| Federal-Hocking Local School District                    | School | Athens    | 1,172,821            | 162,407   | 547,313                | 135,168                        | 30,034                      |
| Nelsonville-York City School District                    | School | Athens    | 944,631              | 8,971     | 636,473                | 280,195                        | 305,360                     |
| Trimble Local School District                            | School | Athens    | 630,616              | 161,887   | 510,209                | 182,056                        | 30,365                      |
| Minster Local School District                            | School | Auglaize  | 223,997              | 17,723    | 435,499                | 429,911                        | 702,114                     |
| New Bremen Local School District                         | School | Auglaize  | 196,440              | 83,281    | 344,705                | 504,425                        | 233,346                     |
| Barnesville Exempted Village School District             | School | Belmont   | 618,449              | 56,962    | 414,356                | 188,590                        | 125,658                     |
| Bellaire Local School District                           | School | Belmont   | 1,081,268            | 987       | 811,915                | 316,084                        | 99,572                      |
| Bridgeport Exempted Village School District              | School | Belmont   | 322,858              | 2,220     | 377,999                | 185,150                        | 187,476                     |
| Martins Ferry City School District                       | School | Belmont   | 829,894              | 78,974    | 949,408                | 395,607                        | 786,274                     |
| Shadyside Local School District                          | School | Belmont   | 332,714              | 0         | 155,796                | 271,633                        | 3,595                       |
| St. Clairsville-Richland City School District            | School | Belmont   | 723,191              | 258,433   | 590,578                | 807,628                        | 110,587                     |
| Union Local School District                              | School | Belmont   | 848,080              | 46,642    | 500,420                | 303,165                        | 66,789                      |
| Eastern Local School District                            | School | Brown     | 1,031,309            | 153,463   | 604,263                | 186,962                        | 332,391                     |
| Fayetteville-Perry Local School District                 | School | Brown     | 492,218              | 10,502    | 567,318                | 218,921                        | 297,076                     |
| Western Brown Local School District                      | School | Brown     | 2,171,951            | 776,721   | 12,975                 | 891,066                        | 143,684                     |
| Edgewood City School District                            | School | Butler    | 1,577,935            | 269,945   | 1,506,563              | 836,121                        | 2,021,321                   |
| Fairfield City School District                           | School | Butler    | 6,059,192            | 123,655   | 4,859,120              | 1,482,084                      | 883,988                     |
| Lakota Local School District                             | School | Butler    | 14,608,136           | 3,103,648 | 5,498,073              | 2,864,097                      | 6,359,375                   |
| Madison Local School District                            | School | Butler    | 1,104,834            | 306,159   | 668,162                | 494,008                        | 1,166,770                   |
| Middletown City School District                          | School | Butler    | 4,022,409            | 2,669,861 | 4,795,795              | 900,838                        | 2,672,184                   |
| Monroe Local School District                             | School | Butler    | 1,456,278            | 119,873   | 861,346                | 587,915                        | 1,491,351                   |
| New Miami Local School District                          | School | Butler    | 441,483              | 0         | 488,683                | 166,201                        | 117,271                     |
| Ross Local School District                               | School | Butler    | 1,747,775            | 76,265    | 1,399,223              | 813,219                        | 711,284                     |
| Talawanda School District                                | School | Butler    | 2,761,392            | 231,255   | 1,239,980              | 911,973                        | 2,533,944                   |
| Brown Local School District                              | School | Carroll   | 512,759              | 4,664     | 405,519                | 328,901                        | 514,522                     |
| Carrollton Exempted Village School District              | School | Carroll   | 1,643,535            | 90,758    | 783,781                | 761,869                        | 11,796                      |
| Mechanicsburg Exempted Village School District           | School | Champaign | 592,067              | 0         | 305,628                | 431,483                        | 257,453                     |
| Triad Local School District                              | School | Champaign | 631,874              | 210,714   | 454,323                | 455,281                        | 227,173                     |
| Clark Shawnee Local School District                      | School | Clark     | 1,087,206            | 0         | 876,403                | 733,566                        | 1,121                       |
| Greenon Local School District                            | School | Clark     | 1,157,996            | 132,057   | 39,031                 | 528,450                        | 34,601                      |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Expenses - Governmental Activities (Continued)</b>     |        |            |                      |           |                                           |                                      |                                   |
|-----------------------------------------------------------|--------|------------|----------------------|-----------|-------------------------------------------|--------------------------------------|-----------------------------------|
| <b>Support Services (Continued)</b>                       |        |            |                      |           |                                           |                                      |                                   |
| School                                                    | Type   | County     | Pupil Transportation | Central   | Operation Of<br>Instructional<br>Services | Non<br>Extracurricular<br>Activities | Interest And<br>Fiscal<br>Charges |
| Northeastern Local School District                        | School | Clark      | 1,990,432            | 12,554    | 1,510,784                                 | 996,431                              | 94,612                            |
| Northwestern Local School District                        | School | Clark      | 1,113,463            | 7,949     | 688,162                                   | 515,351                              | 1,746,401                         |
| Southeastern Local School District                        | School | Clark      | 377,777              | 51,111    | 161,126                                   | 348,523                              | 73,560                            |
| Springfield City School District                          | School | Clark      | 2,422,546            | 2,014,929 | 6,710,022                                 | 1,081,018                            | 1,579,546                         |
| Tecumseh Local School District                            | School | Clark      | 1,406,430            | 78,072    | 1,598,612                                 | 587,183                              | 764,200                           |
| Batavia Local School District                             | School | Clermont   | 1,534,021            | 109,408   | 0                                         | 402,631                              | 807,251                           |
| Bethel-Tate Local School District                         | School | Clermont   | 906,631              | 39,476    | 641,713                                   | 417,454                              | 378,314                           |
| Clermont Northeastern Local School District               | School | Clermont   | 1,865,848            | 221,712   | 892,936                                   | 401,501                              | 351,300                           |
| Felicity-Franklin Local School District                   | School | Clermont   | 641,352              | 1,247     | 514,912                                   | 173,180                              | 122,489                           |
| Goshen Local School District                              | School | Clermont   | 2,731,660            | 0         | 1,284,322                                 | 612,438                              | 346,189                           |
| Milford Exempted Village School District                  | School | Clermont   | 5,800,244            | 933,310   | 3,874,065                                 | 1,190,900                            | 3,291,842                         |
| New Richmond Exempted Village School District             | School | Clermont   | 1,593,733            | 364,521   | 12,427                                    | 633,045                              | 0                                 |
| West Clermont Local School District                       | School | Clermont   | 5,268,907            | 0         | 2,311,229                                 | 653,112                              | 2,001,235                         |
| Williamsburg Local School District                        | School | Clermont   | 584,705              | 11,479    | 532,811                                   | 370,960                              | 74,720                            |
| Blanchester Local School District                         | School | Clinton    | 990,253              | 14,330    | 951,350                                   | 480,195                              | 209,729                           |
| Clinton Massie Local School District                      | School | Clinton    | 1,068,550            | 0         | 769,200                                   | 628,355                              | 359,245                           |
| East Clinton Local School District                        | School | Clinton    | 850,270              | 53,227    | 620,874                                   | 338,398                              | 41,056                            |
| Wilmington City School District                           | School | Clinton    | 1,554,400            | 139,930   | 1,454,747                                 | 498,326                              | 246,581                           |
| Beaver Local School District                              | School | Columbiana | 1,413,826            | 74,010    | 805,140                                   | 531,699                              | 703,966                           |
| Columbiana Exempted Village School District               | School | Columbiana | 381,352              | 26,161    | 309,515                                   | 425,426                              | 1,260,834                         |
| Crestview Local School District                           | School | Columbiana | 770,622              | 43,232    | 563,345                                   | 460,779                              | 319,222                           |
| East Liverpool City School District                       | School | Columbiana | 1,236,916            | 47,634    | 1,327,652                                 | 299,321                              | 83,695                            |
| East Palestine City School District                       | School | Columbiana | 692,555              | 0         | 514,709                                   | 861,032                              | 56,998                            |
| Lisbon Exempted Village School District                   | School | Columbiana | 368,626              | 55,169    | 475,090                                   | 383,042                              | 252,629                           |
| Salem City School District                                | School | Columbiana | 841,075              | 940,011   | 704,686                                   | 812,297                              | 91,615                            |
| Southern Local School District                            | School | Columbiana | 739,838              | 76,836    | 447,267                                   | 268,266                              | 155,614                           |
| United Local School District                              | School | Columbiana | 837,440              | 57,769    | 577,941                                   | 622,205                              | 5,683                             |
| Wellsville Local School District                          | School | Columbiana | 218,230              | 66,714    | 422,832                                   | 300,559                              | 51,856                            |
| Coshocton City School District                            | School | Coshocton  | 486,690              | 17,044    | 990,092                                   | 420,811                              | 510,703                           |
| Ridgewood Local School District                           | School | Coshocton  | 811,011              | 19,732    | 642,762                                   | 479,530                              | 179,397                           |
| River View Local School District                          | School | Coshocton  | 2,058,626            | 324,014   | 1,047,323                                 | 496,496                              | 42,715                            |
| Buckeye Central Local School District                     | School | Crawford   | 522,839              | 104,877   | 376,530                                   | 394,481                              | 370,049                           |
| Bucyrus City School District                              | School | Crawford   | 329,116              | 234,842   | 1,241,647                                 | 563,916                              | 412,808                           |
| Colonel Crawford Local School District                    | School | Crawford   | 730,186              | 27,241    | 393,586                                   | 413,474                              | 579,842                           |
| Galion City School District                               | School | Crawford   | 804,157              | 183,505   | 1,328,341                                 | 597,309                              | 476,250                           |
| Wynford Local School District                             | School | Crawford   | 719,717              | 197,485   | 408,803                                   | 357,954                              | 241,234                           |
| Bay Village City School District                          | School | Cuyahoga   | 977,906              | 410,982   | 2,302,796                                 | 1,144,433                            | 1,221,022                         |
| Beachwood City School District                            | School | Cuyahoga   | 1,881,013            | 75,288    | 1,826,020                                 | 909,220                              | 1,663,812                         |
| Bedford City School District                              | School | Cuyahoga   | 4,032,774            | 127,195   | 1,892,345                                 | 1,030,314                            | 116,035                           |
| Berea City School District                                | School | Cuyahoga   | 5,703,126            | 2,497,201 | 4,208,485                                 | 1,498,499                            | 1,721,028                         |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 3,046,723            | 231,319   | 2,633,306                                 | 1,283,886                            | 722,350                           |
| Brooklyn City School District                             | School | Cuyahoga   | 377,272              | 176,091   | 845,622                                   | 527,981                              | 1,220,842                         |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 1,373,927            | 253,174   | 1,108,148                                 | 940,121                              | 461,441                           |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 4,126,989            | 3,870,188 | 2,281,752                                 | 2,146,166                            | 3,776,729                         |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Expenses - Governmental Activities (Continued) |        |           |                      |            |                                           |                                      |                                   |
|------------------------------------------------|--------|-----------|----------------------|------------|-------------------------------------------|--------------------------------------|-----------------------------------|
| Support Services (Continued)                   |        |           |                      |            |                                           |                                      |                                   |
| School                                         | Type   | County    | Pupil Transportation | Central    | Operation Of<br>Instructional<br>Services | Non<br>Extracurricular<br>Activities | Interest And<br>Fiscal<br>Charges |
| Cleveland Municipal School District            | School | Cuyahoga  | 56,924,644           | 17,526,350 | 35,846,103                                | 6,510,125                            | 93,660                            |
| Cuyahoga Heights Local School District         | School | Cuyahoga  | 802,779              | 402,817    | 450,713                                   | 645,954                              | 22,799                            |
| East Cleveland City School District            | School | Cuyahoga  | 1,573,581            | 2,918,311  | 1,885,493                                 | 628,515                              | 240,690                           |
| Euclid City School District                    | School | Cuyahoga  | 4,735,717            | 1,912,031  | 1,280,188                                 | 1,124,057                            | 1,926,077                         |
| Fairview Park City School District             | School | Cuyahoga  | 635,344              | 317,623    | 435,425                                   | 475,581                              | 782,309                           |
| Garfield Heights City School District          | School | Cuyahoga  | 882,042              | 439,352    | 2,705,974                                 | 638,326                              | 2,163,150                         |
| Independence Local School District             | School | Cuyahoga  | 924,170              | 39,952     | 511,423                                   | 605,326                              | 903,874                           |
| Lakewood City School District                  | School | Cuyahoga  | 84,986               | 299,165    | 2,756,946                                 | 1,407,219                            | 7,102,916                         |
| Maple Heights City School District             | School | Cuyahoga  | 1,232,235            | 9,286      | 1,999,808                                 | 883,778                              | 3,931,145                         |
| Mayfield City School District                  | School | Cuyahoga  | 5,445,105            | 1,977,216  | 2,344,197                                 | 1,519,202                            | 1,990,711                         |
| North Olmsted City School District             | School | Cuyahoga  | 2,683,649            | 1,414,700  | 1,869,644                                 | 1,515,518                            | 178,622                           |
| North Royalton City School District            | School | Cuyahoga  | 4,009,801            | 201,333    | 2,229,938                                 | 1,214,962                            | 564,948                           |
| Olmsted Falls City School District             | School | Cuyahoga  | 2,205,301            | 894,738    | 1,180,917                                 | 1,710,527                            | 890,367                           |
| Orange City School District                    | School | Cuyahoga  | 3,786,870            | 954,363    | 1,309,709                                 | 1,954,690                            | 1,186,489                         |
| Parma City School District                     | School | Cuyahoga  | 5,823,156            | 3,276,845  | 3,572,678                                 | 3,247,300                            | 984,372                           |
| Richmond Heights Local School District         | School | Cuyahoga  | 1,017,237            | 182,053    | 6,297                                     | 227,390                              | 46,352                            |
| Rocky River City School District               | School | Cuyahoga  | 2,222,115            | 1,081,068  | 1,844,034                                 | 1,621,731                            | 2,852,591                         |
| Shaker Heights City School District            | School | Cuyahoga  | 5,030,745            | 1,492,006  | 3,264,332                                 | 2,059,137                            | 1,027,810                         |
| Solon City School District                     | School | Cuyahoga  | 3,744,943            | 1,084,242  | 2,184,995                                 | 1,692,850                            | 485,573                           |
| South Euclid-Lyndhurst City School District    | School | Cuyahoga  | 3,203,635            | 1,783,052  | 3,021,322                                 | 1,477,738                            | 395,961                           |
| Strongsville City School District              | School | Cuyahoga  | 4,722,938            | 1,333,854  | 2,895,299                                 | 1,365,404                            | 4,204,919                         |
| Warrensville Heights City School District      | School | Cuyahoga  | 1,162,637            | 362,978    | 875,320                                   | 262,941                              | 1,056,651                         |
| Westlake City School District                  | School | Cuyahoga  | 4,186,528            | 307,709    | 2,401,068                                 | 1,624,770                            | 5,167,269                         |
| Greenville City School District                | School | Darke     | 1,035,132            | 34,003     | 974,305                                   | 671,107                              | 1,635,562                         |
| Ayersville Local School District               | School | Defiance  | 323,123              | 44,025     | 492,009                                   | 464,140                              | 10,986                            |
| Big Walnut Local School District               | School | Delaware  | 2,267,030            | 295,261    | 1,294,829                                 | 706,789                              | 1,761,058                         |
| Buckeye Valley Local School District           | School | Delaware  | 2,016,407            | 127,832    | 810,585                                   | 679,788                              | 1,120,153                         |
| Delaware City School District                  | School | Delaware  | 3,618,131            | 290,933    | 3,327,646                                 | 1,563,002                            | 2,092,170                         |
| Olentangy Local School District                | School | Delaware  | 9,774,022            | 2,987,365  | 8,241,776                                 | 5,073,861                            | 15,412,949                        |
| Edison Local School District                   | School | Erie      | 940,102              | 130,224    | 719,806                                   | 684,180                              | 2,762                             |
| Huron City School District                     | School | Erie      | 862,974              | 1,004      | 863,401                                   | 751,114                              | 324,802                           |
| Kelleys Island Local School District           | School | Erie      | 20,630               | 0          | 7,250                                     | 0                                    | 0                                 |
| Margaretta Local School District               | School | Erie      | 1,043,228            | 94,478     | 680,746                                   | 468,192                              | 98,638                            |
| Perkins Local School District                  | School | Erie      | 883,486              | 193,896    | 814,516                                   | 779,991                              | 137,954                           |
| Sandusky City School District                  | School | Erie      | 1,680,628            | 234,488    | 2,473,124                                 | 959,167                              | 66,312                            |
| Vermilion Local School District                | School | Erie      | 1,447,265            | 30,715     | 754,806                                   | 746,879                              | 896,138                           |
| Amanda-Clearcreek Local School District        | School | Fairfield | 1,114,212            | 42,404     | 801,507                                   | 269,286                              | 131,695                           |
| Bloom-Carroll Local School District            | School | Fairfield | 1,016,820            | 183,513    | 631,645                                   | 650,618                              | 1,228,878                         |
| Fairfield Union Local School District          | School | Fairfield | 1,807,614            | 132,883    | 1,052,419                                 | 805,160                              | 1,221,097                         |
| Lancaster City School District                 | School | Fairfield | 1,982,221            | 1,147,639  | 3,584,384                                 | 1,280,481                            | 2,557,104                         |
| Liberty Union-Thurston Local School District   | School | Fairfield | 765,534              | 255,921    | 579,842                                   | 712,317                              | 368,025                           |
| Pickerington Local School District             | School | Fairfield | 5,811,014            | 65,492     | 5,696,325                                 | 2,576,374                            | 6,822,724                         |
| Miami Trace Local School District              | School | Fayette   | 2,425,438            | 139,190    | 1,145,986                                 | 603,159                              | 1,189,231                         |
| Washington Court House City School District    | School | Fayette   | 752,450              | 21,402     | 1,133,522                                 | 737,240                              | 200,886                           |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Expenses - Governmental Activities (Continued)</b> |        |          |                      |            |                                     |                                |                             |
|-------------------------------------------------------|--------|----------|----------------------|------------|-------------------------------------|--------------------------------|-----------------------------|
| <b>Support Services (Continued)</b>                   |        |          |                      |            |                                     |                                |                             |
| School                                                | Type   | County   | Pupil Transportation | Central    | Operation Of Instructional Services | Non Extracurricular Activities | Interest And Fiscal Charges |
| Canal Winchester Local School District                | School | Franklin | 2,664,158            | 476,904    | 1,423,384                           | 1,000,673                      | 2,864,756                   |
| Columbus City School District                         | School | Franklin | 54,807,194           | 20,471,989 | 35,967,647                          | 9,060,713                      | 22,094,467                  |
| Dublin City School District                           | School | Franklin | 9,785,021            | 2,326,400  | 4,630,004                           | 5,042,584                      | 6,658,675                   |
| Gahanna-Jefferson City School District                | School | Franklin | 3,303,686            | 574,532    | 4,228,296                           | 1,278,620                      | 1,140,390                   |
| Grandview Heights City School District                | School | Franklin | 24,234               | 81,656     | 3,702                               | 930,019                        | 704,401                     |
| Groveport Madison Local School District               | School | Franklin | 4,540,013            | 925,845    | 2,964,584                           | 458,499                        | 324,436                     |
| Hamilton Local School District                        | School | Franklin | 929,921              | 35,947     | 1,483,522                           | 984,254                        | 1,252,964                   |
| Hilliard City School District                         | School | Franklin | 9,279,309            | 1,355,218  | 2,828,520                           | 4,883,018                      | 8,081,667                   |
| New Albany-Plain Local School District                | School | Franklin | 3,764,657            | 452,100    | 2,662,487                           | 2,575,781                      | 4,966,005                   |
| Southwestern City School District                     | School | Franklin | 12,790,060           | 8,751,099  | 10,362,650                          | 4,216,439                      | 7,895,232                   |
| Upper Arlington City School District                  | School | Franklin | 1,743,466            | 1,705,880  | 4,353,549                           | 2,935,639                      | 900,178                     |
| Westerville City School District                      | School | Franklin | 7,959,252            | 3,100,553  | 5,210,746                           | 3,177,884                      | 3,415,848                   |
| Whitehall City School District                        | School | Franklin | 1,630,015            | 52,041     | 1,684,292                           | 730,634                        | 1,244,014                   |
| Worthington City School District                      | School | Franklin | 4,786,351            | 1,509,073  | 4,630,439                           | 2,793,885                      | 2,890,592                   |
| Archbold Area Local School District                   | School | Fulton   | 525,547              | 228,226    | 487,859                             | 704,241                        | 327,542                     |
| Wauseon Exempted Village School District              | School | Fulton   | 790,059              | 358,318    | 835,488                             | 706,392                        | 1,005,010                   |
| Gallia Local School District                          | School | Gallia   | 2,382,090            | 546,537    | 1,182,162                           | 1,357,601                      | 1,839,606                   |
| Gallipolis City School District                       | School | Gallia   | 1,794,346            | 130,963    | 869,356                             | 554,714                        | 690,726                     |
| Berkshire Local School District                       | School | Geauga   | 875,550              | 0          | 265,302                             | 369,113                        | 5,329                       |
| Cardinal Local School District                        | School | Geauga   | 1,328,503            | 242,799    | 475,625                             | 417,582                        | 412,989                     |
| Kenston Local School District                         | School | Geauga   | 2,557,405            | 30,087     | 112,184                             | 1,538,986                      | 1,289,316                   |
| Ledgemont Local School District                       | School | Geauga   | 574,496              | 64,852     | 154,485                             | 118,701                        | 3,892                       |
| West Geauga Local School District                     | School | Geauga   | 2,090,161            | 22,989     | 943,661                             | 853,304                        | 44,054                      |
| Beavercreek City School District                      | School | Greene   | 5,736,264            | 4,757,282  | 3,679,059                           | 1,797,126                      | 4,439,705                   |
| Bellbrook-Sugarcreek Local School District            | School | Greene   | 1,566,205            | 76,247     | 752,161                             | 1,413,613                      | 2,055,879                   |
| Cedar Cliff Local School District                     | School | Greene   | 250,736              | 11,946     | 167,955                             | 328,033                        | 850,864                     |
| Fairborn City School District                         | School | Greene   | 2,467,642            | 429,785    | 1,779,522                           | 715,775                        | 957,730                     |
| Greeneview Local School District                      | School | Greene   | 999,038              | 3,403      | 502,367                             | 458,616                        | 312,967                     |
| Xenia Community School District                       | School | Greene   | 2,334,590            | 547,009    | 447,217                             | 722,775                        | 3,036,020                   |
| Yellow Springs Exempted Village School District       | School | Greene   | 228,067              | 45,672     | 263,896                             | 247,257                        | 141,206                     |
| Cambridge City School District                        | School | Guernsey | 1,083,815            | 345,032    | 1,063,950                           | 581,416                        | 247,992                     |
| East Guernsey Local School District                   | School | Guernsey | 1,083,841            | 68,977     | 403,200                             | 346,388                        | 107,547                     |
| Rolling Hills Local School District                   | School | Guernsey | 1,031,818            | 454,171    | 1,016,351                           | 445,798                        | 23,166                      |
| Cincinnati City School District                       | School | Hamilton | 29,401,931           | 18,914,522 | 55,719,694                          | 5,406,211                      | 33,103,064                  |
| Deer Park Community City School District              | School | Hamilton | 357,260              | 195,413    | 555,775                             | 537,656                        | 15,641                      |
| Finneytown Local School District                      | School | Hamilton | 1,056,801            | 185,639    | 1,613,122                           | 504,064                        | 385,994                     |
| Forest Hills Local School District                    | School | Hamilton | 4,053,166            | 906,312    | 3,155,117                           | 2,241,224                      | 219,959                     |
| Indian Hill Exempted Village School District          | School | Hamilton | 1,839,517            | 67,681     | 1,848,950                           | 971,572                        | 1,409,579                   |
| Loveland City School District                         | School | Hamilton | 3,417,475            | 785,371    | 1,887,391                           | 1,531,778                      | 661,148                     |
| Madeira City School District                          | School | Hamilton | 847,899              | 35,993     | 654,079                             | 545,325                        | 1,322,284                   |
| Mariemont City School District                        | School | Hamilton | 840,397              | 120,285    | 383,015                             | 852,976                        | 1,573,611                   |
| Mt. Healthy City School District                      | School | Hamilton | 3,210,276            | 230,954    | 2,355,628                           | 832,548                        | 1,344,073                   |
| North College Hill City School District               | School | Hamilton | 215,305              | 17,081     | 1,010,445                           | 346,529                        | 570,315                     |
| Northwest Local School District                       | School | Hamilton | 6,154,831            | 1,301,128  | 6,678,749                           | 1,840,044                      | 1,045,993                   |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Expenses - Governmental Activities (Continued)  |        |           |                      |           |                                           |                                      |                                   |
|-------------------------------------------------|--------|-----------|----------------------|-----------|-------------------------------------------|--------------------------------------|-----------------------------------|
| Support Services (Continued)                    |        |           |                      |           |                                           |                                      |                                   |
| School                                          | Type   | County    | Pupil Transportation | Central   | Operation Of<br>Instructional<br>Services | Non<br>Extracurricular<br>Activities | Interest And<br>Fiscal<br>Charges |
| Norwood City School District                    | School | Hamilton  | 544,670              | 171,667   | 1,046,595                                 | 521,450                              | 84,040                            |
| Oak Hills Local School District                 | School | Hamilton  | 3,259,887            | 333,268   | 4,125,883                                 | 2,074,027                            | 1,601,184                         |
| Princeton City School District                  | School | Hamilton  | 4,622,493            | 1,168,493 | 3,331,906                                 | 1,166,289                            | 12,599,961                        |
| Reading Community City School District          | School | Hamilton  | 195,948              | 66,485    | 1,689,474                                 | 518,566                              | 75,940                            |
| Southwest Local School District                 | School | Hamilton  | 1,188,516            | 93,564    | 1,521,069                                 | 691,425                              | 605,230                           |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 332,982              | 193,627   | 919,553                                   | 255,991                              | 42,622                            |
| Sycamore Community City School District         | School | Hamilton  | 5,186,309            | 630,633   | 3,992,919                                 | 1,636,108                            | 2,924,260                         |
| Three Rivers Local School District              | School | Hamilton  | 1,511,169            | 170,022   | 882,098                                   | 614,358                              | 2,130,734                         |
| Winton Woods City School District               | School | Hamilton  | 2,221,125            | 517,070   | 2,162,117                                 | 730,580                              | 135,722                           |
| Wyoming City School District                    | School | Hamilton  | 506,418              | 152,181   | 205,697                                   | 889,071                              | 1,949,991                         |
| Arcadia Local School District                   | School | Hancock   | 350,194              | 2,409     | 282,710                                   | 299,890                              | 0                                 |
| Arlington Local School District                 | School | Hancock   | 269,460              | 1,005     | 253,046                                   | 311,975                              | 13,043                            |
| Findlay City School District                    | School | Hancock   | 2,271,051            | 257,891   | 1,970,439                                 | 1,656,885                            | 2,916,386                         |
| Liberty Benton Local School District            | School | Hancock   | 577,404              | 148,422   | 549,413                                   | 532,219                              | 299,614                           |
| Van Buren Local School District                 | School | Hancock   | 613,846              | 42,668    | 277,349                                   | 448,870                              | 234,093                           |
| Conotton Valley Union Local School District     | School | Harrison  | 420,372              | 48,995    | 148,382                                   | 163,391                              | 0                                 |
| Holgate Local School District                   | School | Henry     | 251,283              | 157,814   | 288,259                                   | 295,199                              | 182,762                           |
| Liberty Center Local School District            | School | Henry     | 576,168              | 207,588   | 727,348                                   | 644,143                              | 42,590                            |
| Napoleon Area City School District              | School | Henry     | 1,033,446            | 224,577   | 922,479                                   | 1,041,681                            | 1,337,909                         |
| Patrick Henry Local School District             | School | Henry     | 695,783              | 393,057   | 477,241                                   | 465,111                              | 376,322                           |
| Fairfield Local School District                 | School | Highland  | 518,837              | 72,593    | 443,052                                   | 164,811                              | 167,854                           |
| Greenfield Exempted Village School District     | School | Highland  | 1,022,492            | 0         | 736,951                                   | 452,680                              | 73,181                            |
| Hillsboro City School District                  | School | Highland  | 1,843,592            | 95,341    | 1,195,863                                 | 558,182                              | 464,315                           |
| Lynchburg Clay Local School District            | School | Highland  | 803,051              | 12,500    | 648,259                                   | 274,356                              | 58,090                            |
| Logan-Hocking Local School District             | School | Hocking   | 3,033,518            | 11,072    | 659,293                                   | 1,222,365                            | 964,342                           |
| East Holmes Local School District               | School | Holmes    | 1,270,796            | 106,630   | 664,266                                   | 610,586                              | 146,660                           |
| West Holmes Local School District               | School | Holmes    | 1,936,210            | 73,545    | 1,143,735                                 | 630,520                              | 502,140                           |
| Bellevue City School District                   | School | Huron     | 978,866              | 61,370    | 893,988                                   | 813,743                              | 1,113,522                         |
| Monroeville Local School District               | School | Huron     | 404,561              | 9,329     | 354,778                                   | 228,936                              | 214,319                           |
| New London Local School District                | School | Huron     | 575,724              | 106,208   | 437,184                                   | 473,239                              | 86,467                            |
| Norwalk City School District                    | School | Huron     | 860,280              | 776,185   | 1,555,561                                 | 774,342                              | 598,760                           |
| South Central Local School District             | School | Huron     | 635,758              | 12,193    | 418,043                                   | 314,086                              | 24,007                            |
| Western Reserve Local School District           | School | Huron     | 790,773              | 153,974   | 685,860                                   | 456,724                              | 85,531                            |
| Willard City School District                    | School | Huron     | 794,177              | 4,231     | 1,094,819                                 | 598,095                              | 1,213,124                         |
| Wellston City School District                   | School | Jackson   | 1,039,666            | 93,134    | 927,196                                   | 348,537                              | 197,811                           |
| Buckeye Local School District                   | School | Jefferson | 1,906,392            | 107,926   | 8,872                                     | 398,181                              | 29,703                            |
| Edison Local School District                    | School | Jefferson | 1,621,298            | 188,914   | 774,777                                   | 314,060                              | 13,536                            |
| Indian Creek Local School District              | School | Jefferson | 1,126,935            | 239,603   | 997,648                                   | 377,344                              | 588,095                           |
| Steubenville City School District               | School | Jefferson | 487,587              | 31,293    | 528,843                                   | 707,758                              | 199,375                           |
| Toronto City School District                    | School | Jefferson | 133,969              | 0         | 136,992                                   | 358,740                              | 761,112                           |
| Kirtland Local School District                  | School | Lake      | 1,175,080            | 77,832    | 374,294                                   | 757,539                              | 670,821                           |
| Mentor Exempted Village School District         | School | Lake      | 6,493,521            | 834,397   | 4,198,854                                 | 2,159,981                            | 23,743                            |
| Perry Local School District                     | School | Lake      | 1,371,244            | 23,084    | 1,289,047                                 | 1,287,192                            | 26,966                            |
| Riverside Local School District                 | School | Lake      | 3,569,052            | 74,793    | 74,219                                    | 669,641                              | 135,758                           |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Expenses - Governmental Activities (Continued)    |        |          |                      |           |                                           |                                      |                                   |
|---------------------------------------------------|--------|----------|----------------------|-----------|-------------------------------------------|--------------------------------------|-----------------------------------|
| Support Services (Continued)                      |        |          |                      |           |                                           |                                      |                                   |
| School                                            | Type   | County   | Pupil Transportation | Central   | Operation Of<br>Instructional<br>Services | Non<br>Extracurricular<br>Activities | Interest And<br>Fiscal<br>Charges |
| Willoughby-Eastlake City School District          | School | Lake     | 7,959,219            | 2,221,694 | 2,853,066                                 | 1,910,681                            | 1,915,289                         |
| Chesapeake Union Exempted Village School District | School | Lawrence | 736,315              | 347,786   | 479,438                                   | 378,262                              | 156,978                           |
| Dawson-Bryant Local School District               | School | Lawrence | 877,009              | 204,139   | 627,758                                   | 532,053                              | 115,972                           |
| Fairland Local School District                    | School | Lawrence | 805,825              | 13,331    | 639,838                                   | 392,890                              | 68,921                            |
| Ironton City School District                      | School | Lawrence | 734,461              | 114,682   | 844,062                                   | 631,150                              | 592,840                           |
| Rock Hill Local School District                   | School | Lawrence | 1,356,957            | 0         | 802,505                                   | 649,948                              | 72,259                            |
| South Point Local School District                 | School | Lawrence | 1,199,449            | 19,574    | 760,180                                   | 351,380                              | 147,500                           |
| Symmes Valley Local School District               | School | Lawrence | 1,101,556            | 179,253   | 426,658                                   | 260,495                              | 0                                 |
| Granville Exempted Village School District        | School | Licking  | 1,538,908            | 432,876   | 990,670                                   | 1,220,139                            | 2,501,513                         |
| Heath City School District                        | School | Licking  | 637,015              | 308,948   | 589,971                                   | 593,994                              | 891,757                           |
| Johnstown-Monroe Local School District            | School | Licking  | 894,779              | 102,325   | 356,034                                   | 441,475                              | 3,470                             |
| Lakewood Local School District                    | School | Licking  | 1,645,923            | 104,488   | 215,078                                   | 512,262                              | 535,225                           |
| Licking Heights Local School District             | School | Licking  | 2,588,168            | 522,208   | 1,515,268                                 | 583,468                              | 3,245,077                         |
| Licking Valley Local School District              | School | Licking  | 1,424,746            | 278,253   | 1,059,002                                 | 851,843                              | 542,081                           |
| Newark City School District                       | School | Licking  | 2,934,225            | 400,008   | 2,796,576                                 | 843,918                              | 2,358,112                         |
| North Fork Local School District                  | School | Licking  | 1,238,414            | 167,862   | 811,396                                   | 545,978                              | 449,199                           |
| Northridge Local School District                  | School | Licking  | 1,482,777            | 224,303   | 395,535                                   | 333,012                              | 180,828                           |
| Riverside Local School District                   | School | Logan    | 496,793              | 32,592    | 364,386                                   | 285,850                              | 140,842                           |
| Amherst Exempted Village School District          | School | Lorain   | 1,470,861            | 169,047   | 1,532,577                                 | 1,006,159                            | 770,518                           |
| Avon Lake City School District                    | School | Lorain   | 1,724,228            | 232,342   | 1,648,747                                 | 1,266,615                            | 2,788,163                         |
| Avon Local School District                        | School | Lorain   | 1,807,286            | 77,328    | 1,212,155                                 | 1,168,689                            | 3,408,837                         |
| Columbia Local School District                    | School | Lorain   | 675,279              | 163,538   | 281,023                                   | 365,574                              | 291,498                           |
| Elyria City School District                       | School | Lorain   | 3,481,658            | 673,932   | 1,837,308                                 | 1,722,392                            | 2,568,603                         |
| Firelands Local School District                   | School | Lorain   | 1,231,486            | 575,925   | 650,716                                   | 547,392                              | 52,198                            |
| Keystone Local School District                    | School | Lorain   | 1,006,710            | 345,561   | 705,605                                   | 463,359                              | 1,401,336                         |
| Lorain City School District                       | School | Lorain   | 2,575,724            | 936,362   | 4,399,288                                 | 1,106,252                            | 1,567,560                         |
| Midview Local School District                     | School | Lorain   | 1,392,999            | 0         | 14,209                                    | 870,092                              | 915,125                           |
| North Ridgeville City School District             | School | Lorain   | 2,643,317            | 365,184   | 1,440,493                                 | 791,344                              | 2,063,552                         |
| Oberlin City School District                      | School | Lorain   | 518,064              | 32,822    | 448,104                                   | 496,620                              | 17,999                            |
| Sheffield-Sheffield Lake City School District     | School | Lorain   | 1,196,007            | 250,126   | 665,524                                   | 613,611                              | 1,385,649                         |
| Wellington Exempted Village School District       | School | Lorain   | 576,756              | 226,197   | 482,069                                   | 563,824                              | 481,676                           |
| Anthony Wayne Local School District               | School | Lucas    | 2,786,678            | 194,802   | 1,370,275                                 | 1,063,044                            | 1,206,982                         |
| Oregon City School District                       | School | Lucas    | 2,112,697            | 5,926     | 1,972,675                                 | 1,285,946                            | 1,376,628                         |
| Ottawa Hills Local School District                | School | Lucas    | 50,437               | 303,082   | 403,575                                   | 846,971                              | 39,231                            |
| Springfield Local School District                 | School | Lucas    | 2,134,371            | 118,861   | 2,596,368                                 | 1,205,123                            | 422,160                           |
| Sylvania City School District                     | School | Lucas    | 5,180,802            | 723,274   | 3,172,816                                 | 2,756,821                            | 4,586,331                         |
| Toledo City School District                       | School | Lucas    | 0                    | 0         | 16,218,267                                | 2,759,367                            | 5,379,439                         |
| Washington Local School District                  | School | Lucas    | 3,963,846            | 1,402,711 | 3,922,149                                 | 1,615,034                            | 323,805                           |
| Jefferson Local School District                   | School | Madison  | 597,895              | 364,269   | 641,957                                   | 734,598                              | 318,210                           |
| Jonathan Alder Local School District              | School | Madison  | 1,223,578            | 0         | 1,313,228                                 | 680,819                              | 938,436                           |
| London City School District                       | School | Madison  | 939,667              | 159,108   | 788,200                                   | 694,619                              | 983,803                           |
| Madison-Plains Local School District              | School | Madison  | 1,425,097            | 271,172   | 535,394                                   | 502,829                              | 4,353                             |
| Austintown Local School District                  | School | Mahoning | 1,886,764            | 7,200     | 2,663,575                                 | 1,176,115                            | 2,292,137                         |
| Boardman Local School District                    | School | Mahoning | 2,934,500            | 333,178   | 2,177,742                                 | 1,184,918                            | 551,889                           |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Expenses - Governmental Activities (Continued)</b> |        |            |                      |           |                                           |                                      |                                   |
|-------------------------------------------------------|--------|------------|----------------------|-----------|-------------------------------------------|--------------------------------------|-----------------------------------|
| <b>Support Services (Continued)</b>                   |        |            |                      |           |                                           |                                      |                                   |
| School                                                | Type   | County     | Pupil Transportation | Central   | Operation Of<br>Instructional<br>Services | Non<br>Extracurricular<br>Activities | Interest And<br>Fiscal<br>Charges |
| Campbell City School District                         | School | Mahoning   | 510,965              | 170,279   | 655,397                                   | 503,047                              | 201,993                           |
| Canfield Local School District                        | School | Mahoning   | 1,872,894            | 66,234    | 1,079,802                                 | 1,078,425                            | 2,967                             |
| Jackson-Milton Local School District                  | School | Mahoning   | 723,176              | 41,312    | 423,213                                   | 443,723                              | 643,559                           |
| Lowellville Local School District                     | School | Mahoning   | 176,279              | 35,807    | 358,362                                   | 426,641                              | 72,156                            |
| Poland Local School District                          | School | Mahoning   | 903,045              | 0         | 1,018,102                                 | 889,927                              | 388,239                           |
| Sebring Local School District                         | School | Mahoning   | 192,212              | 3,090     | 321,564                                   | 253,820                              | 42,210                            |
| South Range Local School District                     | School | Mahoning   | 974,424              | 86,502    | 350,158                                   | 594,284                              | 894,459                           |
| Springfield Local School District                     | School | Mahoning   | 617,966              | 65,651    | 632,447                                   | 509,790                              | 395,390                           |
| Struthers City School District                        | School | Mahoning   | 516,199              | 5,837     | 836,849                                   | 773,731                              | 139,083                           |
| West Branch Local School District                     | School | Mahoning   | 1,379,907            | 264,052   | 859,707                                   | 791,946                              | 342,129                           |
| Western Reserve Local School District                 | School | Mahoning   | 483,056              | 45,865    | 285,410                                   | 503,991                              | 457,230                           |
| Youngstown City School District                       | School | Mahoning   | 6,604,623            | 1,473,619 | 6,192,224                                 | 989,903                              | 1,826,182                         |
| Elgin Local School District                           | School | Marion     | 815,793              | 174,333   | 539,815                                   | 372,806                              | 788,705                           |
| Marion City School District                           | School | Marion     | 1,294,144            | 984,154   | 3,538,696                                 | 1,046,563                            | 574,962                           |
| Pleasant Local School District                        | School | Marion     | 417,982              | 21,738    | 458,014                                   | 449,262                              | 32,691                            |
| Ridgedale Local School District                       | School | Marion     | 530,956              | 43,734    | 352,571                                   | 243,067                              | 12,442                            |
| River Valley Local School District                    | School | Marion     | 1,084,965            | 94,144    | 23,074                                    | 559,841                              | 590,090                           |
| Black River Local School District                     | School | Medina     | 907,943              | 60,099    | 387,008                                   | 477,930                              | 69,339                            |
| Brunswick City School District                        | School | Medina     | 4,885,708            | 287,889   | 2,507,620                                 | 1,835,059                            | 2,554,798                         |
| Buckeye Local School District                         | School | Medina     | 1,158,119            | 285       | 503,387                                   | 761,712                              | 853,396                           |
| Cloverleaf Local School District                      | School | Medina     | 2,092,515            | 44,135    | 1,457,782                                 | 745,078                              | 1,889,336                         |
| Highland Local School District                        | School | Medina     | 2,018,714            | 263,869   | 1,408,960                                 | 1,575,167                            | 1,373,690                         |
| Medina City School District                           | School | Medina     | 2,588,617            | 359,060   | 2,762,045                                 | 1,811,126                            | 5,252,160                         |
| Wadsworth City School District                        | School | Medina     | 1,987,491            | 534,269   | 1,894,797                                 | 1,326,048                            | 4,975,768                         |
| Eastern Local School District                         | School | Meigs      | 636,782              | 75,076    | 369,597                                   | 277,568                              | 34,952                            |
| Meigs Local School District                           | School | Meigs      | 1,437,596            | 115,106   | 1,016,513                                 | 300,700                              | 205,947                           |
| Southern Local School District                        | School | Meigs      | 624,878              | 294,888   | 402,835                                   | 194,391                              | 227,404                           |
| Bethel Local School District                          | School | Miami      | 734,668              | 110,732   | 293,198                                   | 310,951                              | 59,318                            |
| Covington Exempted Village School District            | School | Miami      | 420,146              | 80,991    | 525,956                                   | 529,691                              | 368,896                           |
| Miami East Local School District                      | School | Miami      | 940,266              | 131,871   | 448,800                                   | 506,389                              | 933,408                           |
| Piqua City School District                            | School | Miami      | 1,679,345            | 236,868   | 136,472                                   | 937,821                              | 1,554,211                         |
| Tipp City Exempted Village School District            | School | Miami      | 1,086,489            | 226,139   | 729,817                                   | 1,110,977                            | 705,651                           |
| Troy City School District                             | School | Miami      | 2,190,100            | 229,741   | 2,067,308                                 | 491,791                              | 657,646                           |
| Switzerland of Ohio Local School District             | School | Monroe     | 2,976,194            | 59,597    | 1,621,064                                 | 476,125                              | 1,340,252                         |
| Brookville Local School District                      | School | Montgomery | 753,020              | 29,813    | 699,333                                   | 591,047                              | 961,321                           |
| Centerville City School District                      | School | Montgomery | 7,508,247            | 56,703    | 4,079,825                                 | 802,191                              | 2,001,841                         |
| Dayton City School District                           | School | Montgomery | 16,306,093           | 7,476,402 | 10,339,937                                | 1,984,798                            | 6,134,499                         |
| Huber Heights City School District                    | School | Montgomery | 2,670,840            | 249,202   | 2,480,364                                 | 876,871                              | 3,725,822                         |
| Jefferson Township Local School District              | School | Montgomery | 454,746              | 1,389     | 228,811                                   | 93,403                               | 35,815                            |
| Kettering City School District                        | School | Montgomery | 3,860,361            | 877,877   | 5,337,227                                 | 1,478,447                            | 3,874,893                         |
| Mad River Local School District                       | School | Montgomery | 1,548,614            | 368,125   | 2,668,326                                 | 720,047                              | 550,079                           |
| Miamisburg City School District                       | School | Montgomery | 3,328,545            | 614,517   | 3,798,984                                 | 1,088,995                            | 3,798,797                         |
| New Lebanon Local School District                     | School | Montgomery | 357,895              | 12,711    | 544,546                                   | 527,837                              | 102,273                           |
| Northmont City School District                        | School | Montgomery | 2,670,722            | 363,277   | 3,524,010                                 | 1,108,097                            | 2,120,954                         |



**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Expenses - Governmental Activities (Continued) |        |            |                      |           |                                           |                                      |                                   |
|------------------------------------------------|--------|------------|----------------------|-----------|-------------------------------------------|--------------------------------------|-----------------------------------|
| Support Services (Continued)                   |        |            |                      |           |                                           |                                      |                                   |
| School                                         | Type   | County     | Pupil Transportation | Central   | Operation Of<br>Instructional<br>Services | Non<br>Extracurricular<br>Activities | Interest And<br>Fiscal<br>Charges |
| Northridge Local School District               | School | Montgomery | 1,436,659            | 152,531   | 1,038,800                                 | 726,950                              | 162,487                           |
| Oakwood City School District                   | School | Montgomery | 303,126              | 530,238   | 751,694                                   | 1,072,975                            | 495,666                           |
| Trotwood-Madison City School District          | School | Montgomery | 1,571,958            | 771,894   | 7,115,184                                 | 544,388                              | 2,037,508                         |
| Valley View Local School District              | School | Montgomery | 1,177,084            | 79,315    | 684,415                                   | 597,887                              | 18,781                            |
| Vandalia-Butler City School District           | School | Montgomery | 1,415,855            | 198,884   | 1,555,594                                 | 534,579                              | 2,598,370                         |
| West Carrollton City School District           | School | Montgomery | 2,746,033            | 96,269    | 1,943,852                                 | 881,926                              | 89,435                            |
| Morgan Local School District                   | School | Morgan     | 2,538,393            | 78,601    | 1,268,750                                 | 231,539                              | 414,918                           |
| Cardington-Lincoln Local School District       | School | Morrow     | 531,589              | 0         | 509,797                                   | 221,124                              | 344,341                           |
| Highland Local School District                 | School | Morrow     | 1,418,025            | 169       | 845,874                                   | 463,380                              | 829,947                           |
| Mt. Gilead Exempted Village School District    | School | Morrow     | 764,309              | 18,013    | 658,190                                   | 357,366                              | 382,277                           |
| Northmor Local School District                 | School | Morrow     | 810,470              | 600       | 461,600                                   | 329,134                              | 686,512                           |
| East Muskingum Local School Dist               | School | Muskingum  | 1,323,491            | 202,186   | 1,064,469                                 | 460,341                              | 150,046                           |
| Franklin Local School District                 | School | Muskingum  | 1,633,701            | 42,314    | 1,355,085                                 | 736,001                              | 225,830                           |
| Maysville Local School District                | School | Muskingum  | 1,041,516            | 63,908    | 1,114,699                                 | 753,189                              | 186,616                           |
| Tri-Valley Local School District               | School | Muskingum  | 2,151,206            | 471,997   | 1,596,077                                 | 379,156                              | 935,920                           |
| West Muskingum Local School District           | School | Muskingum  | 1,120,722            | 55,333    | 822,085                                   | 252,272                              | 570,029                           |
| Zanesville City School District                | School | Muskingum  | 1,568,444            | 409,429   | 2,832,107                                 | 807,831                              | 967,265                           |
| Caldwell Exempted Village School District      | School | Noble      | 632,415              | 0         | 434,275                                   | 241,381                              | 1,068                             |
| Noble Local School District                    | School | Noble      | 1,000,251            | 4,903     | 512,256                                   | 226,020                              | 20,463                            |
| Crooksville Exempted Village School District   | School | Perry      | 793,148              | 0         | 560,208                                   | 470,816                              | 97,414                            |
| Circleville City School District               | School | Pickaway   | 1,099,089            | 77,758    | 1,324,107                                 | 1,019,016                            | 2,732,320                         |
| Logan Elm Local School District                | School | Pickaway   | 1,731,881            | 367,463   | 765,849                                   | 547,445                              | 0                                 |
| Teays Valley Local School District             | School | Pickaway   | 2,174,159            | 558,916   | 1,480,450                                 | 930,398                              | 1,798,712                         |
| Westfall Local School District                 | School | Pickaway   | 1,114,808            | 212,464   | 587,107                                   | 390,125                              | 149,126                           |
| Scioto Valley Local School District            | School | Pike       | 1,040,318            | 109,029   | 691,029                                   | 445,007                              | 29,758                            |
| Waverly City School District                   | School | Pike       | 1,094,710            | 0         | 1,173,979                                 | 575,143                              | 300,255                           |
| Western Local School District                  | School | Pike       | 819,993              | 139,543   | 480,612                                   | 187,255                              | 30,744                            |
| Aurora City School District                    | School | Portage    | 1,777,953            | 54,687    | 935,802                                   | 1,170,664                            | 1,397,641                         |
| Crestwood Local School District                | School | Portage    | 1,571,903            | 513,374   | 558,417                                   | 541,632                              | 305,084                           |
| Field Local School District                    | School | Portage    | 968,451              | 38,814    | 802,735                                   | 381,874                              | 1,007,691                         |
| James A. Garfield Local School District        | School | Portage    | 856,996              | 28,941    | 603,168                                   | 493,651                              | 171,346                           |
| Kent City School District                      | School | Portage    | 1,875,299            | 67,852    | 1,823,009                                 | 1,186,947                            | 994,559                           |
| Ravenna City School District                   | School | Portage    | 1,565,192            | 328,886   | 1,331,410                                 | 966,364                              | 632,445                           |
| Rootstown Local School District                | School | Portage    | 790,981              | 4,160     | 365,763                                   | 357,003                              | 4,894                             |
| Southeast Local School District                | School | Portage    | 1,597,692            | 25,000    | 783,287                                   | 462,583                              | 233,907                           |
| Streetsboro City School District               | School | Portage    | 1,350,477            | 150,695   | 853,067                                   | 524,291                              | 1,589,474                         |
| Waterloo Local School District                 | School | Portage    | 873,584              | 16,680    | 512,167                                   | 359,672                              | 372,468                           |
| Windham Exempted Village School District       | School | Portage    | 350,103              | 11,414    | 359,569                                   | 241,805                              | 28,540                            |
| Tri-County North Local School District         | School | Preble     | 546,017              | 30,356    | 389,894                                   | 413,326                              | 0                                 |
| Clear Fork Valley Local School District        | School | Richland   | 1,212,898            | 43,728    | 791,863                                   | 565,742                              | 376,317                           |
| Crestview Local School District                | School | Richland   | 836,978              | 21,250    | 579,019                                   | 504,433                              | 61,942                            |
| Lucas Local School District                    | School | Richland   | 327,586              | 32,278    | 222,335                                   | 251,812                              | 1,427                             |
| Madison Local School District                  | School | Richland   | 1,661,500            | 216,542   | 1,842,955                                 | 632,751                              | 1,618,358                         |
| Mansfield City School District                 | School | Richland   | 2,722,278            | 1,902,232 | 4,450,038                                 | 786,484                              | 761,490                           |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Expenses - Governmental Activities (Continued)</b> |        |          |                      |           |                                           |                                      |                                   |
|-------------------------------------------------------|--------|----------|----------------------|-----------|-------------------------------------------|--------------------------------------|-----------------------------------|
| <b>Support Services (Continued)</b>                   |        |          |                      |           |                                           |                                      |                                   |
| School                                                | Type   | County   | Pupil Transportation | Central   | Operation Of<br>Instructional<br>Services | Non<br>Extracurricular<br>Activities | Interest And<br>Fiscal<br>Charges |
| Ontario Local School District                         | School | Richland | 825,919              | 19,568    | 829,595                                   | 656,984                              | 633,261                           |
| Plymouth Local School District                        | School | Richland | 424,087              | 7,825     | 503,437                                   | 439,909                              | 89,645                            |
| Shelby City School District                           | School | Richland | 1,072,294            | 209,504   | 1,427,889                                 | 790,916                              | 1,089,116                         |
| Adena Local School District                           | School | Ross     | 865,725              | 173,715   | 469,982                                   | 324,273                              | 108,634                           |
| Chillicothe City School District                      | School | Ross     | 1,156,250            | 244,853   | 1,609,452                                 | 523,397                              | 1,215,216                         |
| Huntington Local School District                      | School | Ross     | 858,845              | 2,754     | 684,597                                   | 303,611                              | 44,784                            |
| Paint Valley Local School District                    | School | Ross     | 709,296              | 0         | 395,186                                   | 255,291                              | 27,496                            |
| Southeastern Local School District                    | School | Ross     | 1,007,615            | 125,425   | 447,836                                   | 485,405                              | 192,356                           |
| Union-Scioto Local School District                    | School | Ross     | 1,057,550            | 47,171    | 1,072,365                                 | 307,319                              | 250,391                           |
| Zane Trace Local School District                      | School | Ross     | 927,526              | 147,111   | 503,255                                   | 425,741                              | 167,179                           |
| Clyde-Green Springs Exempted Village School District  | School | Sandusky | 870,811              | 156,203   | 1,243,947                                 | 653,606                              | 1,264,106                         |
| Fremont City School District                          | School | Sandusky | 1,629,264            | 606,838   | 2,023,638                                 | 1,006,203                            | 832,960                           |
| Gibsonburg Exempted Village School District           | School | Sandusky | 311,302              | 1,265     | 754,460                                   | 327,960                              | 189,316                           |
| Woodmore Local School District                        | School | Sandusky | 593,671              | 2,320     | 434,234                                   | 465,736                              | 687,377                           |
| Bloom Vernon Local School District                    | School | Scioto   | 853,352              | 4,110     | 527,167                                   | 208,550                              | 34,390                            |
| Clay Local School District                            | School | Scioto   | 313,532              | 38,453    | 295,854                                   | 167,895                              | 287,646                           |
| Green Local School District                           | School | Scioto   | 535,207              | 0         | 245,301                                   | 144,783                              | 3,649                             |
| Minford Local School District                         | School | Scioto   | 1,038,371            | 32,143    | 603,583                                   | 443,610                              | 88,139                            |
| New Boston Local School District                      | School | Scioto   | 138,985              | 2,509     | 290,109                                   | 127,663                              | 167,719                           |
| Northwest Local School District                       | School | Scioto   | 1,654,990            | 12,837    | 869,242                                   | 272,427                              | 98,498                            |
| Portsmouth City School District                       | School | Scioto   | 553,645              | 87,200    | 1,578,628                                 | 476,121                              | 615,607                           |
| Washington-Nile Local School District                 | School | Scioto   | 940,153              | 0         | 822,978                                   | 580,284                              | 44,436                            |
| Wheelersburg Local School District                    | School | Scioto   | 558,686              | 69,442    | 829,357                                   | 805,198                              | 449,324                           |
| Bettsville Local School District                      | School | Seneca   | 123,098              | 0         | 68,573                                    | 38,601                               | 11,809                            |
| Seneca-East Local School District                     | School | Seneca   | 730,682              | 202,096   | 462,957                                   | 387,399                              | 498,826                           |
| Tiffin City School District                           | School | Seneca   | 1,001,908            | 43,063    | 982,969                                   | 712,591                              | 384,730                           |
| Anna Local School District                            | School | Shelby   | 565,368              | 56,731    | 506,511                                   | 632,954                              | 137,759                           |
| Botkins Local School District                         | School | Shelby   | 216,295              | 2,097     | 238,175                                   | 265,697                              | 270,185                           |
| Fort Loramie Local School District                    | School | Shelby   | 326,679              | 148,328   | 360,793                                   | 363,646                              | 448,976                           |
| Hardin-Houston Local School District                  | School | Shelby   | 567,680              | 15,467    | 295,257                                   | 211,105                              | 470,724                           |
| Russia Local School District                          | School | Shelby   | 171,278              | 106,378   | 163,765                                   | 178,163                              | 230,395                           |
| Alliance City School District                         | School | Stark    | 873,639              | 321,346   | 1,619,116                                 | 807,767                              | 519,486                           |
| Canton City School District                           | School | Stark    | 3,446,325            | 1,715,489 | 6,990,872                                 | 2,953,848                            | 1,715,225                         |
| Canton Local School District                          | School | Stark    | 913,203              | 341,251   | 1,062,662                                 | 784,051                              | 1,017,608                         |
| Fairless Local School District                        | School | Stark    | 1,092,135            | 84,096    | 803,856                                   | 526,347                              | 402,910                           |
| Jackson Local School District                         | School | Stark    | 3,094,483            | 382,317   | 2,132,445                                 | 2,094,528                            | 2,846,193                         |
| Lake Local School District                            | School | Stark    | 1,872,974            | 164,099   | 498,357                                   | 1,215,061                            | 1,247,608                         |
| Louisville City School District                       | School | Stark    | 1,305,653            | 115,681   | 1,696,933                                 | 927,493                              | 1,234,139                         |
| Marlington Local School District                      | School | Stark    | 1,513,236            | 110,698   | 997,103                                   | 1,135,588                            | 346                               |
| Massillon City School District                        | School | Stark    | 1,645,807            | 313,631   | 1,882,965                                 | 2,001,642                            | 526,602                           |
| Minerva Local School District                         | School | Stark    | 912,190              | 84,853    | 744,846                                   | 624,939                              | 607,826                           |
| North Canton City School District                     | School | Stark    | 2,984,484            | 457,927   | 2,310,144                                 | 1,401,895                            | 481,434                           |
| Perry Local School District                           | School | Stark    | 2,406,632            | 1,059,612 | 2,163,779                                 | 1,293,693                            | 294,680                           |
| Plain Local School District                           | School | Stark    | 2,818,360            | 210,186   | 3,325,027                                 | 1,269,516                            | 1,844,758                         |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
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| Expenses - Governmental Activities (Continued) |        |            |                      |            |                                           |                                      |                                   |
|------------------------------------------------|--------|------------|----------------------|------------|-------------------------------------------|--------------------------------------|-----------------------------------|
| Support Services (Continued)                   |        |            |                      |            |                                           |                                      |                                   |
| School                                         | Type   | County     | Pupil Transportation | Central    | Operation Of<br>Instructional<br>Services | Non<br>Extracurricular<br>Activities | Interest And<br>Fiscal<br>Charges |
| Sandy Valley Local School District             | School | Stark      | 1,068,862            | 11,104     | 27,648                                    | 536,993                              | 445,137                           |
| Tuslaw Local School District                   | School | Stark      | 905,218              | 71,861     | 565,262                                   | 756,359                              | 384,569                           |
| Akron City School District                     | School | Summit     | 11,768,343           | 11,147,161 | 3,420,265                                 | 3,281,616                            | 0                                 |
| Barberton City School District                 | School | Summit     | 1,163,492            | 502,965    | 2,564,493                                 | 1,947,261                            | 2,020,751                         |
| Copley-Fairlawn City School District           | School | Summit     | 1,755,334            | 368,097    | 1,292,691                                 | 1,118,506                            | 84,995                            |
| Coventry Local School District                 | School | Summit     | 1,417,340            | 733,918    | 1,454,108                                 | 335,161                              | 1,649,487                         |
| Cuyahoga Falls City School District            | School | Summit     | 1,515,443            | 55,675     | 2,630,960                                 | 1,157,446                            | 115,273                           |
| Green Local School District                    | School | Summit     | 2,107,593            | 25,569     | 1,196,227                                 | 1,344,657                            | 654,091                           |
| Hudson City School District                    | School | Summit     | 3,281,271            | 642,675    | 1,442,633                                 | 1,672,664                            | 885,321                           |
| Mogadore Local School District                 | School | Summit     | 357,262              | 23,515     | 317,076                                   | 420,466                              | 353,036                           |
| Nordonia Hills City School District            | School | Summit     | 2,391,133            | 695,317    | 1,951,964                                 | 1,925,689                            | 1,704,189                         |
| Norton City School District                    | School | Summit     | 1,752,290            | 78,405     | 940,781                                   | 651,592                              | 726,604                           |
| Revere Local School District                   | School | Summit     | 2,442,700            | 324,098    | 1,170,663                                 | 1,359,775                            | 124,358                           |
| Springfield Local School District              | School | Summit     | 1,558,053            | 75,449     | 951,760                                   | 730,936                              | 1,843,918                         |
| Stow-Munroe Falls City School District         | School | Summit     | 3,133,486            | 625,585    | 1,591,736                                 | 1,337,472                            | 99,211                            |
| Tallmadge City School District                 | School | Summit     | 2,174,079            | 840,879    | 1,224,199                                 | 1,039,207                            | 1,167,947                         |
| Twinsburg City School District                 | School | Summit     | 3,004,242            | 1,140,320  | 1,098,158                                 | 1,165,457                            | 450,305                           |
| Woodridge Local School District                | School | Summit     | 1,846,757            | 275,533    | 724,521                                   | 829,217                              | 202,840                           |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 235,458              | 6,083      | 133,250                                   | 87,833                               | 4,765                             |
| Bristol Local School District                  | School | Trumbull   | 491,429              | 11,566     | 282,339                                   | 224,930                              | 46,960                            |
| Brookfield Local School District               | School | Trumbull   | 643,508              | 59,132     | 536,149                                   | 353,522                              | 680,788                           |
| Champion Local School District                 | School | Trumbull   | 926,957              | 23,580     | 451,898                                   | 521,861                              | 92,311                            |
| Girard City School District                    | School | Trumbull   | 591,733              | 8,000      | 130,223                                   | 761,770                              | 490,334                           |
| Howland Local School District                  | School | Trumbull   | 1,545,848            | 14,025     | 1,018,688                                 | 706,456                              | 56,266                            |
| Hubbard Exempted Village School District       | School | Trumbull   | 1,100,594            | 340,345    | 1,207,206                                 | 813,468                              | 669,173                           |
| Joseph Badger Local School District            | School | Trumbull   | 881,476              | 119,863    | 487,638                                   | 270,395                              | 324,062                           |
| Labrae Local School District                   | School | Trumbull   | 611,322              | 117,701    | 697,869                                   | 571,509                              | 299,840                           |
| Lakeview Local School District                 | School | Trumbull   | 1,136,449            | 171,630    | 534,212                                   | 525,636                              | 4,450                             |
| Liberty Local School District                  | School | Trumbull   | 781,631              | 9,715      | 728,796                                   | 417,664                              | 427,118                           |
| Lordstown Local School District                | School | Trumbull   | 351,612              | 0          | 166,582                                   | 221,381                              | 101,535                           |
| Maplewood Local School District                | School | Trumbull   | 591,449              | 90,662     | 450,444                                   | 241,103                              | 94,107                            |
| Mathews Local School District                  | School | Trumbull   | 510,693              | 52,075     | 896                                       | 239,618                              | 0                                 |
| McDonald Local School District                 | School | Trumbull   | 130,046              | 46,498     | 164,373                                   | 256,407                              | 64,883                            |
| Newton Falls Exempted Village School District  | School | Trumbull   | 620,632              | 134,251    | 515,848                                   | 435,297                              | 63,169                            |
| Niles City School District                     | School | Trumbull   | 1,543,731            | 294,114    | 1,615,778                                 | 706,035                              | 994,427                           |
| Southington Local School District              | School | Trumbull   | 515,764              | 14,854     | 200,078                                   | 339,447                              | 306,516                           |
| Warren City School District                    | School | Trumbull   | 2,739,017            | 1,254,081  | 4,019,907                                 | 1,298,355                            | 1,289,059                         |
| Weathersfield Local School District            | School | Trumbull   | 364,913              | 297        | 354,231                                   | 448,625                              | 407,847                           |
| Claymont City School District                  | School | Tuscarawas | 735,351              | 11,004     | 867,347                                   | 596,314                              | 190,414                           |
| Dover City School District                     | School | Tuscarawas | 828,718              | 0          | 1,002,002                                 | 1,150,176                            | 112,519                           |
| Garaway Local School District                  | School | Tuscarawas | 793,988              | 41,155     | 429,910                                   | 356,809                              | 14,995                            |
| Indian Valley Local School District            | School | Tuscarawas | 1,122,476            | 48,146     | 942,396                                   | 596,265                              | 529,602                           |
| New Philadelphia City School District          | School | Tuscarawas | 830,948              | 0          | 1,307,076                                 | 1,305,537                            | 168,729                           |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 635,119              | 301,602    | 592,679                                   | 366,782                              | 72,551                            |

Summary of Unaudited Data from the Statement of Activities - Governmental Activities  
As of June 30, 2014  
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| Expenses - Governmental Activities (Continued) |        |            |                      |           |                                           |                                      |                                   |
|------------------------------------------------|--------|------------|----------------------|-----------|-------------------------------------------|--------------------------------------|-----------------------------------|
| Support Services (Continued)                   |        |            |                      |           |                                           |                                      |                                   |
| School                                         | Type   | County     | Pupil Transportation | Central   | Operation Of<br>Instructional<br>Services | Non<br>Extracurricular<br>Activities | Interest And<br>Fiscal<br>Charges |
| Tuscarawas Valley Local School District        | School | Tuscarawas | 1,059,287            | 22,341    | 637,068                                   | 400,126                              | 180,385                           |
| Fairbanks Local School District                | School | Union      | 733,504              | 0         | 569,342                                   | 317,214                              | 472,871                           |
| Marysville Exempted Village School District    | School | Union      | 2,321,563            | 438,324   | 2,071,326                                 | 1,008,915                            | 4,369,617                         |
| North Union Local School District              | School | Union      | 976,295              | 7,301     | 668,041                                   | 488,664                              | 211,815                           |
| Lincolnview Local School District              | School | Van Wert   | 431,910              | 15,066    | 420,455                                   | 324,780                              | 553,015                           |
| Vinton Local School District                   | School | Vinton     | 2,384,574            | 477,974   | 1,213,263                                 | 375,518                              | 243,176                           |
| Carlisle Local School District                 | School | Warren     | 900,565              | 54,084    | 635,945                                   | 580,526                              | 7,954                             |
| Franklin City School District                  | School | Warren     | 1,265,300            | 419,080   | 1,757,749                                 | 772,639                              | 294,294                           |
| Kings Local School District                    | School | Warren     | 3,646,343            | 287,711   | 531,353                                   | 1,411,566                            | 2,282,870                         |
| Little Miami Local School District             | School | Warren     | 4,056,276            | 312,303   | 1,454,191                                 | 530,237                              | 3,405,591                         |
| Mason City School District                     | School | Warren     | 6,619,587            | 3,279,666 | 5,683,603                                 | 3,351,887                            | 7,025,687                         |
| Springboro Community City School District      | School | Warren     | 3,154,426            | 433,417   | 1,213,613                                 | 2,013,899                            | 3,859,292                         |
| Belpre City School District                    | School | Washington | 416,995              | 7,526     | 441,367                                   | 289,945                              | 23,809                            |
| Frontier Local School District                 | School | Washington | 789,265              | 12,764    | 307,276                                   | 146,375                              | 78,134                            |
| Warren Local School District                   | School | Washington | 1,827,870            | 27,562    | 14,573                                    | 516,433                              | 0                                 |
| Wolf Creek Local School District               | School | Washington | 489,656              | 13,717    | 246,531                                   | 288,579                              | 367,852                           |
| Chippewa Local School District                 | School | Wayne      | 713,839              | 129,680   | 558,056                                   | 532,368                              | 0                                 |
| Dalton Local School District                   | School | Wayne      | 463,560              | 36,545    | 164,845                                   | 403,391                              | 641,180                           |
| Wooster City School District                   | School | Wayne      | 1,841,021            | 462,313   | 643,374                                   | 719,494                              | 644,545                           |
| Bowling Green City School District             | School | Wood       | 0                    | 0         | 556,575                                   | 806,033                              | 1,159,343                         |
| Eastwood Local School District                 | School | Wood       | 988,564              | 231,678   | 632,382                                   | 798,301                              | 106,517                           |
| North Baltimore Local School District          | School | Wood       | 322,851              | 0         | 298,132                                   | 273,645                              | 423,406                           |
| Otsego Local School District                   | School | Wood       | 1,028,779            | 48,715    | 679,652                                   | 516,652                              | 1,001,759                         |
| Perrysburg Exempted Village School District    | School | Wood       | 1,823,751            | 962,648   | 2,105,010                                 | 1,753,830                            | 1,277,414                         |
| Rossford Exempted Village School District      | School | Wood       | 985,487              | 482,932   | 958,301                                   | 971,007                              | 0                                 |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
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| Expenses - Governmental Activities (Continued)            |         |            |                      |                |                                            | Net Position           |                   |             |
|-----------------------------------------------------------|---------|------------|----------------------|----------------|--------------------------------------------|------------------------|-------------------|-------------|
| School                                                    | Type    | County     | Depreciation Expense | Other Expenses | * Total Governmental Activities Expenses * | Change In Net Position | Beginning Of Year | End Of Year |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 0                    | 0              | 12,992,778                                 | 23,304,884             | 11,294,867        | 34,599,751  |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 0                    | 0              | 7,106,123                                  | 581,175                | 10,051,662        | 10,632,837  |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 0                    | 0              | 14,967,834                                 | (1,310,026)            | 14,266,718        | 12,956,692  |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 0                    | 0              | 7,532,099                                  | 561,756                | 5,078,430         | 5,640,186   |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 0                    | 0              | 6,130,081                                  | 918,885                | 2,313,584         | 3,232,469   |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 0                    | 0              | 6,606,601                                  | 181,797                | 18,853,929        | 19,035,726  |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 0                    | 0              | 43,462,436                                 | (1,265,483)            | 57,436,286        | 56,170,803  |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 0                    | 138,496        | 12,076,826                                 | 299,556                | 10,328,739        | 10,628,295  |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 0                    | 0              | 8,177,247                                  | (485,955)              | 13,614,549        | 13,128,594  |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 0                    | 0              | 7,122,482                                  | 756,140                | 16,548,642        | 17,304,782  |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 0                    | 0              | 4,029,647                                  | (195,494)              | 1,374,063         | 1,178,569   |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 0                    | 1,319,928      | 15,363,193                                 | 1,385,513              | 28,282,219        | 29,667,732  |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 0                    | 0              | 14,057,554                                 | 824,989                | 12,073,990        | 12,898,979  |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 0                    | 0              | 14,758,137                                 | 4,627,965              | 43,804,324        | 48,432,289  |
| Ehove Career Center                                       | CC/JVSD | Erie       | 0                    | 0              | 17,921,905                                 | 478,080                | 4,843,434         | 5,321,514   |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 0                    | 0              | 21,207,102                                 | 640,765                | 40,480,053        | 41,120,818  |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 0                    | 0              | 9,213,660                                  | 504,471                | 23,933,645        | 24,438,116  |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 0                    | 0              | 15,465,289                                 | 1,377,631              | 21,507,711        | 22,885,342  |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 0                    | 0              | 65,521,861                                 | 4,534,460              | 128,810,759       | 133,345,219 |
| Four County Career Center                                 | CC/JVSD | Henry      | 0                    | 0              | 17,125,011                                 | 556,929                | 15,409,526        | 15,966,455  |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 0                    | 0              | 5,558,936                                  | 379,357                | 3,258,593         | 3,637,950   |
| Knox County Career Center                                 | CC/JVSD | Knox       | 0                    | 0              | 12,925,304                                 | 184,104                | 28,723,493        | 28,907,597  |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 0                    | 0              | 11,649,477                                 | 58,379                 | 17,863,756        | 17,922,135  |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 0                    | 0              | 14,647,824                                 | 395,407                | 23,549,410        | 23,944,817  |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 0                    | 0              | 15,472,797                                 | 2,615,249              | 18,247,152        | 20,862,401  |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 0                    | 0              | 11,473,065                                 | 1,318,580              | 15,017,113        | 16,335,693  |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 0                    | 0              | 21,501,490                                 | 1,831,173              | 16,896,986        | 18,728,159  |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 0                    | 0              | 13,240,423                                 | 1,160,008              | 21,505,814        | 22,665,822  |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 0                    | 0              | 13,894,052                                 | (596,993)              | 33,780,606        | 33,183,613  |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 0                    | 0              | 11,071,906                                 | (75,451)               | 9,403,342         | 9,327,891   |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 0                    | 0              | 14,988,256                                 | 1,183,933              | 18,340,587        | 19,524,520  |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 0                    | 0              | 19,479,077                                 | 2,926,706              | 37,605,852        | 40,532,558  |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 0                    | 0              | 35,085,649                                 | 1,815,950              | 18,818,123        | 20,634,073  |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 0                    | 0              | 21,409,553                                 | 3,283,476              | 64,554,993        | 67,838,469  |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 0                    | 0              | 7,550,447                                  | 260,302                | 18,912,871        | 19,173,173  |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 0                    | 0              | 11,730,076                                 | 2,407,845              | 34,129,634        | 36,537,479  |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 0                    | 0              | 17,648,651                                 | (1,126,694)            | 37,741,613        | 36,614,919  |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 0                    | 0              | 18,543,520                                 | (7,833,165)            | 27,472,842        | 19,639,677  |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 0                    | 0              | 13,888,132                                 | 1,095,239              | 47,647,602        | 48,742,841  |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 0                    | 0              | 10,388,106                                 | (67,305)               | 25,200,712        | 25,133,407  |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 0                    | 0              | 8,183,841                                  | (169,017)              | 14,537,897        | 14,368,880  |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 0                    | 0              | 7,565,691                                  | 393,814                | 15,317,857        | 15,711,671  |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 0                    | 0              | 15,131,095                                 | (548,148)              | 11,195,380        | 10,647,232  |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 0                    | 438,593        | 13,662,298                                 | 1,303,074              | 25,283,259        | 26,586,333  |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
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| Expenses - Governmental Activities (Continued) |         |            |                      |                |                                            | Net Position           |                   |             |
|------------------------------------------------|---------|------------|----------------------|----------------|--------------------------------------------|------------------------|-------------------|-------------|
| School                                         | Type    | County     | Depreciation Expense | Other Expenses | * Total Governmental Activities Expenses * | Change In Net Position | Beginning Of Year | End Of Year |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 0                    | 191,083        | 10,263,524                                 | 678,533                | 28,858,940        | 29,537,473  |
| Warren County Career Center                    | CC/JVSD | Warren     | 0                    | 0              | 17,809,159                                 | (442,758)              | 21,536,641        | 21,093,883  |
| Washington County Career Center                | CC/JVSD | Washington | 0                    | 0              | 6,835,077                                  | 310,223                | 8,160,589         | 8,470,812   |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 0                    | 0              | 15,943,347                                 | 856,249                | 33,662,934        | 34,519,183  |
| Penta Career Center                            | CC/JVSD | Wood       | 0                    | 0              | 33,513,633                                 | 1,770,845              | 57,355,266        | 59,126,111  |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 0                    | 0              | 8,937,798                                  | (144,764)              | 3,290,906         | 3,146,142   |
| Brown County Educational Service Center        | ESC     | Brown      | 0                    | 0              | 4,485,233                                  | 77,571                 | 1,481,338         | 1,558,909   |
| Clark County Educational Service Center        | ESC     | Clark      | 0                    | 0              | 6,646,734                                  | 476,953                | 1,388,744         | 1,865,697   |
| Clermont County Educational Service Center     | ESC     | Clermont   | 0                    | 0              | 17,010,419                                 | 181,909                | 5,233,487         | 5,415,396   |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 0                    | 0              | 4,047,347                                  | (225,278)              | 2,364,655         | 2,139,377   |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 0                    | 0              | 10,757,034                                 | 828,035                | (147,696)         | 680,339     |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 0                    | 0              | 72,986,807                                 | (2,079,724)            | 25,019,227        | 22,939,503  |
| North Point Educational Service Center         | ESC     | Erie       | 0                    | 0              | 19,242,281                                 | 1,679,521              | 4,811,378         | 6,490,899   |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 0                    | 0              | 8,672,924                                  | 361,096                | 1,243,810         | 1,604,906   |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 0                    | 0              | 87,574,606                                 | 4,907,661              | 11,784,894        | 16,692,555  |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 0                    | 3,157,062      | 19,691,097                                 | 264,279                | 6,351,248         | 6,615,527   |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 0                    | 0              | 5,653,344                                  | 306,009                | 1,118,158         | 1,424,167   |
| Geauga County Educational Service Center       | ESC     | Geauga     | 0                    | 0              | 13,098,434                                 | 22,418                 | 871,145           | 893,563     |
| Greene County Educational Service Center       | ESC     | Greene     | 0                    | 233,862        | 10,742,522                                 | 319,891                | 1,248,548         | 1,568,439   |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 0                    | 0              | 8,879,570                                  | 112,688                | 1,932,213         | 2,044,901   |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 0                    | 0              | 43,203,913                                 | 2,412,375              | 8,837,033         | 11,249,408  |
| Hancock County Educational Service Center      | ESC     | Hancock    | 0                    | 0              | 6,997,332                                  | (60,461)               | 112,391           | 51,930      |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 0                    | 0              | 4,663,000                                  | 354,394                | 3,368,681         | 3,723,075   |
| Knox County Educational Service Center         | ESC     | Knox       | 0                    | 0              | 5,567,748                                  | 26,604                 | 366,857           | 393,461     |
| Lake County Educational Service Center         | ESC     | Lake       | 0                    | 0              | 18,616,951                                 | 1,253,734              | 1,766,859         | 3,020,593   |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 0                    | 0              | 2,479,083                                  | 494,117                | 1,158,352         | 1,652,469   |
| Lorain County Educational Service Center       | ESC     | Lorain     | 0                    | 0              | 10,807,962                                 | (612,901)              | 2,509,736         | 1,896,835   |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 0                    | 0              | 22,910,384                                 | 4,205,484              | 6,495,170         | 10,700,654  |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 0                    | 0              | 24,197,014                                 | 647,176                | 1,827,664         | 2,474,840   |
| Medina County Educational Service Center       | ESC     | Medina     | 0                    | 0              | 4,469,192                                  | 136,124                | 1,128,024         | 1,264,148   |
| Miami County Educational Service Center        | ESC     | Miami      | 0                    | 0              | 13,858,529                                 | 604,246                | 3,542,570         | 4,146,816   |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 0                    | 0              | 29,431,159                                 | 2,452,549              | 21,436,762        | 23,889,311  |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 0                    | 0              | 19,120,668                                 | (683,978)              | 3,239,597         | 2,555,619   |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 0                    | 0              | 4,681,249                                  | 88,499                 | 913,760           | 1,002,259   |
| Portage County Educational Service Center      | ESC     | Portage    | 0                    | 0              | 10,440,932                                 | (578,951)              | 137,286           | (441,665)   |
| Putnam County Educational Service Center       | ESC     | Putnam     | 0                    | 1,030,254      | 5,242,110                                  | (339,007)              | 4,211,515         | 3,872,508   |
| Ross-Pike Educational Service District         | ESC     | Ross       | 0                    | 0              | 8,936,614                                  | (32,637)               | 3,512,541         | 3,479,904   |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 0                    | 0              | 10,295,386                                 | (147,262)              | 2,597,398         | 2,450,136   |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 0                    | 0              | 21,396,140                                 | (599,968)              | (702,724)         | (1,302,692) |
| Stark County Educational Service Center        | ESC     | Stark      | 0                    | 0              | 22,328,024                                 | 788,332                | 2,352,700         | 3,141,032   |
| Summit County Educational Service Center       | ESC     | Summit     | 0                    | 0              | 15,801,585                                 | 428,109                | 7,300,894         | 7,729,003   |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 0                    | 0              | 15,623,403                                 | 527,954                | 4,524,331         | 5,052,285   |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 0                    | 0              | 11,684,531                                 | 23,497                 | 2,233,337         | 2,256,834   |
| Wood County Educational Service Center         | ESC     | Wood       | 0                    | 85,979         | 15,906,316                                 | 195,849                | 5,863,537         | 6,059,386   |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Expenses - Governmental Activities (Continued)           |        |           |                      |                |                                            | Net Position           |                   |             |
|----------------------------------------------------------|--------|-----------|----------------------|----------------|--------------------------------------------|------------------------|-------------------|-------------|
| School                                                   | Type   | County    | Depreciation Expense | Other Expenses | * Total Governmental Activities Expenses * | Change In Net Position | Beginning Of Year | End Of Year |
| Adams County/Ohio Valley School District                 | School | Adams     | 0                    | 0              | 44,031,611                                 | 3,839,495              | 81,785,253        | 85,624,748  |
| Manchester Local School District                         | School | Adams     | 0                    | 0              | 13,346,865                                 | 1,085,379              | 25,565,871        | 26,651,250  |
| Delphos City School District                             | School | Allen     | 0                    | 10,142         | 11,054,443                                 | 493,592                | 4,502,073         | 4,995,665   |
| Ashland City School District                             | School | Ashland   | 0                    | 0              | 35,485,432                                 | 1,506,042              | 30,174,721        | 31,680,763  |
| Hillsdale Local School District                          | School | Ashland   | 0                    | 378,219        | 9,564,552                                  | 1,233,544              | 1,884,212         | 3,117,756   |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 0                    | 0              | 14,672,977                                 | (91,139)               | 5,677,026         | 5,585,887   |
| Mapleton Local School District                           | School | Ashland   | 0                    | 0              | 10,390,083                                 | (641,149)              | 14,654,217        | 14,013,068  |
| Ashtabula Area City School District                      | School | Ashtabula | 0                    | 431,827        | 44,784,123                                 | 3,332,461              | 93,922,845        | 97,255,306  |
| Buckeye Local School District                            | School | Ashtabula | 0                    | 0              | 18,627,912                                 | (17,029)               | 6,805,221         | 6,788,192   |
| Conneaut Area City School District                       | School | Ashtabula | 0                    | 0              | 21,392,640                                 | (1,157,282)            | 36,016,115        | 34,858,833  |
| Geneva Area City School District                         | School | Ashtabula | 0                    | 0              | 27,191,823                                 | (461,654)              | 63,040,596        | 62,578,942  |
| Grand Valley Local School District                       | School | Ashtabula | 0                    | 0              | 13,758,704                                 | 23,316                 | 25,804,434        | 25,827,750  |
| Jefferson Area Local School District                     | School | Ashtabula | 0                    | 0              | 18,202,924                                 | (106,836)              | 42,070,534        | 41,963,698  |
| Athens City School District                              | School | Athens    | 0                    | 0              | 35,739,209                                 | 708,497                | 22,748,635        | 23,457,132  |
| Federal-Hocking Local School District                    | School | Athens    | 0                    | 0              | 13,383,782                                 | 586,029                | 12,188,089        | 12,774,118  |
| Nelsonville-York City School District                    | School | Athens    | 258,983              | 0              | 13,891,750                                 | 547,569                | 16,313,779        | 16,861,348  |
| Trimble Local School District                            | School | Athens    | 0                    | 0              | 10,674,396                                 | 285,693                | 15,320,561        | 15,606,254  |
| Minster Local School District                            | School | Auglaize  | 0                    | 0              | 10,009,451                                 | 1,023,727              | 6,351,346         | 7,375,073   |
| New Bremen Local School District                         | School | Auglaize  | 0                    | 0              | 9,984,273                                  | (21,654)               | 15,938,866        | 15,917,212  |
| Barnesville Exempted Village School District             | School | Belmont   | 0                    | 0              | 13,283,381                                 | 600,163                | 16,670,896        | 17,271,059  |
| Bellaire Local School District                           | School | Belmont   | 0                    | 0              | 14,730,722                                 | 1,944,060              | 18,784,719        | 20,728,779  |
| Bridgeport Exempted Village School District              | School | Belmont   | 0                    | 0              | 9,043,529                                  | 122,082                | 15,916,556        | 16,038,638  |
| Martins Ferry City School District                       | School | Belmont   | 0                    | 0              | 16,754,855                                 | (189,983)              | 27,127,989        | 26,938,006  |
| Shadyside Local School District                          | School | Belmont   | 0                    | 0              | 7,354,191                                  | 150,036                | 5,551,623         | 5,701,659   |
| St. Clairsville-Richland City School District            | School | Belmont   | 0                    | 0              | 16,041,308                                 | 830,483                | 8,027,586         | 8,858,069   |
| Union Local School District                              | School | Belmont   | 0                    | 0              | 14,741,679                                 | 652,252                | 11,568,242        | 12,220,494  |
| Eastern Local School District                            | School | Brown     | 0                    | 0              | 15,100,658                                 | (92,392)               | 39,685,224        | 39,592,832  |
| Fayetteville-Perry Local School District                 | School | Brown     | 0                    | 0              | 9,897,849                                  | (373,187)              | 22,702,722        | 22,329,535  |
| Western Brown Local School District                      | School | Brown     | 0                    | 0              | 30,508,388                                 | 886,828                | 42,852,399        | 43,739,227  |
| Edgewood City School District                            | School | Butler    | 0                    | 0              | 37,171,340                                 | 3,351,222              | 33,588,754        | 36,939,976  |
| Fairfield City School District                           | School | Butler    | 0                    | 0              | 83,047,219                                 | 11,836,856             | 44,455,883        | 56,292,739  |
| Lakota Local School District                             | School | Butler    | 0                    | 291,857        | 166,308,795                                | 19,440,513             | 54,734,711        | 74,175,224  |
| Madison Local School District                            | School | Butler    | 0                    | 0              | 17,363,989                                 | (1,087,693)            | 18,478,340        | 17,390,647  |
| Middletown City School District                          | School | Butler    | 0                    | 0              | 87,559,212                                 | 1,840,016              | 5,177,537         | 7,017,553   |
| Monroe Local School District                             | School | Butler    | 0                    | 0              | 21,557,648                                 | 5,968,479              | 10,724,288        | 16,692,767  |
| New Miami Local School District                          | School | Butler    | 0                    | 0              | 8,239,190                                  | 351,090                | 13,400,217        | 13,751,307  |
| Ross Local School District                               | School | Butler    | 0                    | 0              | 26,913,362                                 | 7,248,084              | 43,055,106        | 50,303,190  |
| Talawanda School District                                | School | Butler    | 0                    | 0              | 39,524,092                                 | 5,579,053              | 36,815,986        | 42,395,039  |
| Brown Local School District                              | School | Carroll   | 0                    | 0              | 10,277,167                                 | 7,257,636              | 6,114,250         | 13,371,886  |
| Carrollton Exempted Village School District              | School | Carroll   | 0                    | 0              | 23,157,181                                 | 3,278,097              | 10,091,392        | 13,369,489  |
| Mechanicsburg Exempted Village School District           | School | Champaign | 0                    | 0              | 10,038,619                                 | 912,719                | 16,063,070        | 16,975,789  |
| Triad Local School District                              | School | Champaign | 0                    | 0              | 11,196,163                                 | (155,984)              | 12,490,125        | 12,334,141  |
| Clark Shawnee Local School District                      | School | Clark     | 0                    | 0              | 19,894,980                                 | 414,359                | 13,803,410        | 14,217,769  |
| Greenon Local School District                            | School | Clark     | 0                    | 707,334        | 17,832,958                                 | (348,512)              | 9,180,714         | 8,832,202   |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Expenses - Governmental Activities (Continued)            |        |            |                      |                |                                            | Net Position           |                   |             |
|-----------------------------------------------------------|--------|------------|----------------------|----------------|--------------------------------------------|------------------------|-------------------|-------------|
| School                                                    | Type   | County     | Depreciation Expense | Other Expenses | * Total Governmental Activities Expenses * | Change In Net Position | Beginning Of Year | End Of Year |
| Northeastern Local School District                        | School | Clark      | 0                    | 0              | 31,518,056                                 | 757,665                | 18,486,212        | 19,243,877  |
| Northwestern Local School District                        | School | Clark      | 0                    | 0              | 20,188,450                                 | (13,355,813)           | 36,623,566        | 23,267,753  |
| Southeastern Local School District                        | School | Clark      | 0                    | 0              | 8,634,833                                  | 274,992                | 9,048,962         | 9,323,954   |
| Springfield City School District                          | School | Clark      | 4,815,340            | 0              | 104,924,157                                | (301,970)              | 190,000,401       | 189,698,431 |
| Tecumseh Local School District                            | School | Clark      | 2,645,935            | 0              | 34,296,666                                 | (883,358)              | 57,542,868        | 56,659,510  |
| Batavia Local School District                             | School | Clermont   | 0                    | 0              | 21,599,380                                 | 943,954                | 2,483,974         | 3,427,928   |
| Bethel-Tate Local School District                         | School | Clermont   | 0                    | 28,950         | 17,896,206                                 | (852,369)              | 19,417,444        | 18,565,075  |
| Clermont Northeastern Local School District               | School | Clermont   | 0                    | 0              | 17,458,342                                 | 2,237,552              | 8,224,267         | 10,461,819  |
| Felicity-Franklin Local School District                   | School | Clermont   | 0                    | 0              | 11,916,832                                 | (407,418)              | 17,187,254        | 16,779,836  |
| Goshen Local School District                              | School | Clermont   | 0                    | 23,730         | 30,170,785                                 | (821,783)              | 27,832,853        | 27,011,070  |
| Milford Exempted Village School District                  | School | Clermont   | 0                    | 683,151        | 71,239,187                                 | 7,340,230              | 24,899,683        | 32,239,913  |
| New Richmond Exempted Village School District             | School | Clermont   | 0                    | 0              | 28,618,094                                 | (227,868)              | 40,883,336        | 40,655,468  |
| West Clermont Local School District                       | School | Clermont   | 0                    | 0              | 75,608,024                                 | 10,994,002             | 24,776,031        | 35,770,033  |
| Williamsburg Local School District                        | School | Clermont   | 0                    | 0              | 11,312,726                                 | 277,609                | 8,949,208         | 9,226,817   |
| Blanchester Local School District                         | School | Clinton    | 0                    | 0              | 16,924,424                                 | (71,600)               | 21,065,739        | 20,994,139  |
| Clinton Massie Local School District                      | School | Clinton    | 0                    | 0              | 18,793,545                                 | (939,562)              | 36,427,660        | 35,488,098  |
| East Clinton Local School District                        | School | Clinton    | 0                    | 0              | 14,263,074                                 | 700,948                | 17,243,587        | 17,944,535  |
| Wilmington City School District                           | School | Clinton    | 0                    | 0              | 28,635,872                                 | 180,061                | 16,634,145        | 16,814,206  |
| Beaver Local School District                              | School | Columbiana | 0                    | 0              | 22,920,188                                 | 11,515,894             | 6,294,546         | 17,810,440  |
| Columbiana Exempted Village School District               | School | Columbiana | 0                    | 0              | 11,380,462                                 | 192,338                | 2,937,619         | 3,129,957   |
| Crestview Local School District                           | School | Columbiana | 0                    | 0              | 13,054,201                                 | (18,200)               | 12,793,766        | 12,775,566  |
| East Liverpool City School District                       | School | Columbiana | 0                    | 0              | 30,494,961                                 | (992,602)              | 47,594,486        | 46,601,884  |
| East Palestine City School District                       | School | Columbiana | 0                    | 0              | 13,386,016                                 | (851,311)              | 22,385,450        | 21,534,139  |
| Lisbon Exempted Village School District                   | School | Columbiana | 0                    | 0              | 11,149,115                                 | (773,468)              | 18,748,047        | 17,974,579  |
| Salem City School District                                | School | Columbiana | 0                    | 0              | 22,756,075                                 | (24,138)               | 6,935,696         | 6,911,558   |
| Southern Local School District                            | School | Columbiana | 0                    | 0              | 12,231,925                                 | (621,970)              | 9,356,384         | 8,734,414   |
| United Local School District                              | School | Columbiana | 0                    | 0              | 13,837,535                                 | (538,565)              | 10,609,352        | 10,070,787  |
| Wellsville Local School District                          | School | Columbiana | 0                    | 0              | 9,851,984                                  | (330,586)              | 7,014,913         | 6,684,327   |
| Coshocton City School District                            | School | Coshocton  | 0                    | 0              | 22,264,202                                 | (2,941,672)            | 25,284,136        | 22,342,464  |
| Ridgewood Local School District                           | School | Coshocton  | 0                    | 0              | 13,849,569                                 | (688,731)              | 16,443,046        | 15,754,315  |
| River View Local School District                          | School | Coshocton  | 0                    | 0              | 24,063,958                                 | 90,490                 | 13,158,574        | 13,249,064  |
| Buckeye Central Local School District                     | School | Crawford   | 0                    | 0              | 9,305,624                                  | (157,003)              | 22,221,423        | 22,064,420  |
| Bucyrus City School District                              | School | Crawford   | 0                    | 0              | 18,685,939                                 | (650,481)              | 29,806,008        | 29,155,527  |
| Colonel Crawford Local School District                    | School | Crawford   | 0                    | 0              | 10,781,918                                 | 271,501                | 4,610,855         | 4,882,356   |
| Galion City School District                               | School | Crawford   | 0                    | 0              | 20,779,624                                 | 133,317                | 39,586,653        | 39,719,970  |
| Wynford Local School District                             | School | Crawford   | 0                    | 0              | 11,857,781                                 | 207,832                | 3,836,874         | 4,044,706   |
| Bay Village City School District                          | School | Cuyahoga   | 0                    | 0              | 35,015,634                                 | 4,430,369              | 22,696,848        | 27,127,217  |
| Beachwood City School District                            | School | Cuyahoga   | 0                    | 0              | 39,265,760                                 | 9,179,149              | 48,102,616        | 57,281,765  |
| Bedford City School District                              | School | Cuyahoga   | 0                    | 0              | 52,177,132                                 | (3,576,164)            | 37,739,654        | 34,163,490  |
| Berea City School District                                | School | Cuyahoga   | 0                    | 0              | 90,433,583                                 | 1,989,629              | 23,861,176        | 25,850,805  |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 0                    | 0              | 55,036,612                                 | 2,938,961              | 25,510,193        | 28,449,154  |
| Brooklyn City School District                             | School | Cuyahoga   | 0                    | 0              | 22,101,536                                 | (3,871,160)            | 6,930,579         | 3,059,419   |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 0                    | 0              | 30,377,226                                 | 4,072,167              | 14,637,446        | 18,709,613  |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 0                    | 0              | 124,120,266                                | (5,754,620)            | 79,991,522        | 74,236,902  |



**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
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| Expenses - Governmental Activities (Continued) |        |           |                      |                |                                            | Net Position           |                   |             |
|------------------------------------------------|--------|-----------|----------------------|----------------|--------------------------------------------|------------------------|-------------------|-------------|
| School                                         | Type   | County    | Depreciation Expense | Other Expenses | * Total Governmental Activities Expenses * | Change In Net Position | Beginning Of Year | End Of Year |
| Cleveland Municipal School District            | School | Cuyahoga  | 0                    | 0              | 880,063,865                                | 9,675,971              | 946,762,339       | 956,438,310 |
| Cuyahoga Heights Local School District         | School | Cuyahoga  | 0                    | 0              | 13,905,367                                 | 2,336,050              | 6,701,205         | 9,037,255   |
| East Cleveland City School District            | School | Cuyahoga  | 0                    | 0              | 60,095,941                                 | (2,516,565)            | 96,023,157        | 93,506,592  |
| Euclid City School District                    | School | Cuyahoga  | 0                    | 0              | 82,079,770                                 | 5,355,920              | 63,199,502        | 68,555,422  |
| Fairview Park City School District             | School | Cuyahoga  | 0                    | 79,000         | 22,606,204                                 | 3,089,646              | 25,687,047        | 28,776,693  |
| Garfield Heights City School District          | School | Cuyahoga  | 0                    | 0              | 46,420,075                                 | 3,446,986              | 22,440,849        | 25,887,835  |
| Independence Local School District             | School | Cuyahoga  | 0                    | 0              | 17,978,032                                 | 2,929,347              | 19,199,830        | 22,129,177  |
| Lakewood City School District                  | School | Cuyahoga  | 0                    | 0              | 82,410,210                                 | 6,343,498              | 26,543,443        | 32,886,941  |
| Maple Heights City School District             | School | Cuyahoga  | 0                    | 0              | 50,266,773                                 | (2,656,723)            | 53,187,010        | 50,530,287  |
| Mayfield City School District                  | School | Cuyahoga  | 0                    | 0              | 81,487,471                                 | 9,485,246              | 64,479,092        | 73,964,338  |
| North Olmsted City School District             | School | Cuyahoga  | 0                    | 0              | 59,215,043                                 | 1,455,817              | 34,237,988        | 35,693,805  |
| North Royalton City School District            | School | Cuyahoga  | 0                    | 0              | 53,708,499                                 | 2,933,807              | 23,897,473        | 26,831,280  |
| Olmsted Falls City School District             | School | Cuyahoga  | 0                    | 0              | 41,986,836                                 | 5,443,464              | 31,350,109        | 36,793,573  |
| Orange City School District                    | School | Cuyahoga  | 0                    | 0              | 55,591,286                                 | 2,324,948              | 56,936,140        | 59,261,088  |
| Parma City School District                     | School | Cuyahoga  | 0                    | 0              | 155,217,462                                | 7,118,593              | 52,954,018        | 60,072,611  |
| Richmond Heights Local School District         | School | Cuyahoga  | 0                    | 0              | 13,634,579                                 | 1,304,750              | 1,060,869         | 2,365,619   |
| Rocky River City School District               | School | Cuyahoga  | 0                    | 0              | 43,431,002                                 | 3,483,646              | 12,972,810        | 16,456,456  |
| Shaker Heights City School District            | School | Cuyahoga  | 0                    | 0              | 93,801,224                                 | 5,026,002              | 52,203,062        | 57,229,064  |
| Solon City School District                     | School | Cuyahoga  | 0                    | 0              | 71,361,350                                 | 10,112,489             | 51,151,757        | 61,264,246  |
| South Euclid-Lyndhurst City School District    | School | Cuyahoga  | 0                    | 0              | 65,093,195                                 | (10,145,510)           | 40,726,712        | 30,581,202  |
| Strongsville City School District              | School | Cuyahoga  | 0                    | 0              | 79,035,581                                 | 5,728,551              | 40,427,686        | 46,156,237  |
| Warrensville Heights City School District      | School | Cuyahoga  | 0                    | 0              | 36,369,587                                 | 4,809,813              | 20,532,922        | 25,342,735  |
| Westlake City School District                  | School | Cuyahoga  | 0                    | 0              | 64,758,286                                 | 2,928,709              | 53,077,048        | 56,005,757  |
| Greenville City School District                | School | Darke     | 0                    | 0              | 31,452,159                                 | 21,113,716             | 19,214,692        | 40,328,408  |
| Ayersville Local School District               | School | Defiance  | 0                    | 0              | 9,168,735                                  | 372,308                | 5,573,781         | 5,946,089   |
| Big Walnut Local School District               | School | Delaware  | 0                    | 0              | 34,826,265                                 | 2,614,610              | 18,001,168        | 20,615,778  |
| Buckeye Valley Local School District           | School | Delaware  | 0                    | 0              | 25,163,467                                 | 2,483,621              | 17,128,407        | 19,612,028  |
| Delaware City School District                  | School | Delaware  | 861,035              | 0              | 59,060,975                                 | 4,069,984              | 23,291,610        | 27,361,594  |
| Olentangy Local School District                | School | Delaware  | 0                    | 0              | 204,584,167                                | 26,178,669             | 70,503,354        | 96,682,023  |
| Edison Local School District                   | School | Erie      | 0                    | 0              | 16,612,944                                 | 385,528                | 7,241,951         | 7,627,479   |
| Huron City School District                     | School | Erie      | 0                    | 4,209          | 17,656,753                                 | (1,046,496)            | 7,629,730         | 6,583,234   |
| Kelleys Island Local School District           | School | Erie      | 0                    | 0              | 890,337                                    | 125,998                | 2,861,577         | 2,987,575   |
| Margaretta Local School District               | School | Erie      | 0                    | 0              | 14,507,051                                 | 800,947                | 4,373,495         | 5,174,442   |
| Perkins Local School District                  | School | Erie      | 0                    | 0              | 24,361,622                                 | 624,335                | 11,942,317        | 12,566,652  |
| Sandusky City School District                  | School | Erie      | 0                    | 0              | 48,949,572                                 | 2,017,749              | 10,744,217        | 12,761,966  |
| Vermilion Local School District                | School | Erie      | 0                    | 0              | 24,822,767                                 | (559,716)              | 18,037,256        | 17,477,540  |
| Amanda-Clearcreek Local School District        | School | Fairfield | 0                    | 0              | 16,899,525                                 | 2,118,945              | 30,675,232        | 32,794,177  |
| Bloom-Carroll Local School District            | School | Fairfield | 0                    | 0              | 18,755,972                                 | 1,897,120              | 8,559,994         | 10,457,114  |
| Fairfield Union Local School District          | School | Fairfield | 0                    | 0              | 22,585,776                                 | 978,636                | 58,665,578        | 59,644,214  |
| Lancaster City School District                 | School | Fairfield | 0                    | 0              | 71,416,607                                 | 2,622,784              | 84,888,876        | 87,511,660  |
| Liberty Union-Thurston Local School District   | School | Fairfield | 0                    | 0              | 16,153,132                                 | 237,124                | 30,116,716        | 30,353,840  |
| Pickerington Local School District             | School | Fairfield | 0                    | 0              | 126,014,468                                | 1,430,453              | 79,535,522        | 80,965,975  |
| Miami Trace Local School District              | School | Fayette   | 0                    | 0              | 31,225,138                                 | (122,673)              | 42,353,054        | 42,230,381  |
| Washington Court House City School District    | School | Fayette   | 0                    | 192,025        | 23,305,276                                 | (161,112)              | 51,600,520        | 51,439,408  |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Expenses - Governmental Activities (Continued)  |        |          |                      |                |                                            | Net Position           |                   |             |
|-------------------------------------------------|--------|----------|----------------------|----------------|--------------------------------------------|------------------------|-------------------|-------------|
| School                                          | Type   | County   | Depreciation Expense | Other Expenses | * Total Governmental Activities Expenses * | Change In Net Position | Beginning Of Year | End Of Year |
| Canal Winchester Local School District          | School | Franklin | 0                    | 8,184          | 41,310,085                                 | 4,707,071              | 24,026,172        | 28,733,243  |
| Columbus City School District                   | School | Franklin | 0                    | 0              | 848,500,214                                | 83,639,479             | 596,153,755       | 679,793,234 |
| Dublin City School District                     | School | Franklin | 0                    | 1,393,550      | 198,281,871                                | 25,944,755             | 74,796,306        | 100,741,061 |
| Gahanna-Jefferson City School District          | School | Franklin | 0                    | 0              | 87,867,215                                 | 4,512,419              | 35,723,530        | 40,235,949  |
| Grandview Heights City School District          | School | Franklin | 0                    | 0              | 19,863,271                                 | (1,158,014)            | 16,715,650        | 15,557,636  |
| Groveport Madison Local School District         | School | Franklin | 0                    | 0              | 72,326,651                                 | 2,680,646              | 12,582,783        | 15,263,429  |
| Hamilton Local School District                  | School | Franklin | 0                    | 0              | 31,737,309                                 | (768,791)              | 59,192,420        | 58,423,629  |
| Hilliard City School District                   | School | Franklin | 0                    | 5,424,534      | 196,269,251                                | 16,186,055             | 55,876,848        | 72,062,903  |
| New Albany-Plain Local School District          | School | Franklin | 0                    | 0              | 68,196,066                                 | 2,338,144              | 28,442,615        | 30,780,759  |
| Southwestern City School District               | School | Franklin | 0                    | 0              | 252,670,479                                | 27,328,900             | 322,137,835       | 349,466,735 |
| Upper Arlington City School District            | School | Franklin | 0                    | 0              | 88,714,944                                 | 10,664,688             | 80,476,595        | 91,141,283  |
| Westerville City School District                | School | Franklin | 0                    | 0              | 160,389,027                                | 36,439,022             | 110,129,912       | 146,568,934 |
| Whitehall City School District                  | School | Franklin | 0                    | 0              | 43,643,699                                 | (3,793,223)            | 70,955,724        | 67,162,501  |
| Worthington City School District                | School | Franklin | 0                    | 0              | 133,981,189                                | 14,381,998             | 91,110,951        | 105,492,949 |
| Archbold Area Local School District             | School | Fulton   | 0                    | 0              | 15,114,646                                 | (623,161)              | 13,337,208        | 12,714,047  |
| Wauseon Exempted Village School District        | School | Fulton   | 0                    | 0              | 20,207,893                                 | 60,171                 | 30,690,556        | 30,750,727  |
| Gallia Local School District                    | School | Gallia   | 0                    | 0              | 30,647,719                                 | (1,108,640)            | 29,382,019        | 28,273,379  |
| Gallipolis City School District                 | School | Gallia   | 0                    | 0              | 25,343,664                                 | (771,307)              | 52,064,423        | 51,293,116  |
| Berkshire Local School District                 | School | Geauga   | 0                    | 0              | 11,881,307                                 | 278,844                | 4,465,192         | 4,744,036   |
| Cardinal Local School District                  | School | Geauga   | 0                    | 0              | 17,150,399                                 | (897,451)              | 839,318           | (58,133)    |
| Kenston Local School District                   | School | Geauga   | 0                    | 0              | 38,581,615                                 | 957,695                | 27,583,808        | 28,541,503  |
| Ledgemont Local School District                 | School | Geauga   | 0                    | 0              | 6,408,224                                  | 128,627                | (1,355,329)       | (1,226,702) |
| West Geauga Local School District               | School | Geauga   | 0                    | 0              | 28,138,739                                 | 2,582,467              | 23,342,219        | 25,924,686  |
| Beavercreek City School District                | School | Greene   | 0                    | 0              | 91,952,223                                 | 6,011,478              | 31,297,993        | 37,309,471  |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 1,799,540            | 0              | 29,647,316                                 | 951,628                | 6,623,270         | 7,574,898   |
| Cedar Cliff Local School District               | School | Greene   | 0                    | 0              | 8,179,375                                  | 397,186                | 16,562,925        | 16,960,111  |
| Fairborn City School District                   | School | Greene   | 0                    | 0              | 46,006,964                                 | 3,643,773              | (144,260)         | 3,499,513   |
| Greeneview Local School District                | School | Greene   | 0                    | 0              | 15,537,547                                 | (822,418)              | 28,996,959        | 28,174,541  |
| Xenia Community School District                 | School | Greene   | 0                    | 1,490,074      | 51,018,027                                 | 4,949,570              | 45,772,910        | 50,722,480  |
| Yellow Springs Exempted Village School District | School | Greene   | 0                    | 0              | 8,470,404                                  | 821,105                | 3,749,321         | 4,570,426   |
| Cambridge City School District                  | School | Guernsey | 0                    | 0              | 25,383,879                                 | (65,552)               | 38,894,949        | 38,829,397  |
| East Guernsey Local School District             | School | Guernsey | 0                    | 52,827         | 12,177,444                                 | 572,353                | 26,195,127        | 26,767,480  |
| Rolling Hills Local School District             | School | Guernsey | 0                    | 0              | 20,709,314                                 | 184,373                | 17,828,697        | 18,013,070  |
| Cincinnati City School District                 | School | Hamilton | 0                    | 0              | 584,865,457                                | 13,722,337             | 618,580,383       | 632,302,720 |
| Deer Park Community City School District        | School | Hamilton | 0                    | 0              | 15,018,548                                 | 2,934,432              | 10,894,383        | 13,828,815  |
| Finneytown Local School District                | School | Hamilton | 0                    | 0              | 20,344,881                                 | 1,955,689              | 6,624,573         | 8,580,262   |
| Forest Hills Local School District              | School | Hamilton | 0                    | 0              | 79,206,983                                 | 4,678,530              | 42,802,445        | 47,480,975  |
| Indian Hill Exempted Village School District    | School | Hamilton | 0                    | 0              | 34,421,107                                 | 4,159,044              | 53,720,092        | 57,879,136  |
| Loveland City School District                   | School | Hamilton | 0                    | 0              | 49,663,961                                 | 4,500,457              | 31,225,178        | 35,725,635  |
| Madeira City School District                    | School | Hamilton | 0                    | 0              | 20,667,859                                 | 1,057,988              | 15,087,775        | 16,145,763  |
| Mariemont City School District                  | School | Hamilton | 0                    | 0              | 24,189,330                                 | 1,445,276              | 8,608,036         | 10,053,312  |
| Mt. Healthy City School District                | School | Hamilton | 0                    | 0              | 45,067,253                                 | 1,490,417              | 65,794,959        | 67,285,376  |
| North College Hill City School District         | School | Hamilton | 0                    | 0              | 17,273,436                                 | (825,832)              | 26,099,930        | 25,274,098  |
| Northwest Local School District                 | School | Hamilton | 0                    | 0              | 94,336,131                                 | 12,505,663             | 46,372,273        | 58,877,936  |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Expenses - Governmental Activities (Continued)  |        |           |                      |                |                                            | Net Position           |                   |             |
|-------------------------------------------------|--------|-----------|----------------------|----------------|--------------------------------------------|------------------------|-------------------|-------------|
| School                                          | Type   | County    | Depreciation Expense | Other Expenses | * Total Governmental Activities Expenses * | Change In Net Position | Beginning Of Year | End Of Year |
| Norwood City School District                    | School | Hamilton  | 0                    | 0              | 28,012,121                                 | 2,755,512              | 12,046,598        | 14,802,110  |
| Oak Hills Local School District                 | School | Hamilton  | 0                    | 0              | 77,521,897                                 | 9,497,880              | 34,702,216        | 44,200,096  |
| Princeton City School District                  | School | Hamilton  | 0                    | 0              | 88,882,455                                 | 16,257,670             | 32,597,445        | 48,855,115  |
| Reading Community City School District          | School | Hamilton  | 0                    | 0              | 17,616,215                                 | (342,400)              | 6,708,239         | 6,365,839   |
| Southwest Local School District                 | School | Hamilton  | 0                    | 0              | 34,351,313                                 | 3,172,199              | 11,169,522        | 14,341,721  |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 0                    | 0              | 14,248,349                                 | 964,322                | 9,706,299         | 10,670,621  |
| Sycamore Community City School District         | School | Hamilton  | 0                    | 0              | 85,004,416                                 | 2,103,886              | 72,060,370        | 74,164,256  |
| Three Rivers Local School District              | School | Hamilton  | 0                    | 0              | 26,539,342                                 | 663,151                | 45,453,264        | 46,116,415  |
| Winton Woods City School District               | School | Hamilton  | 0                    | 0              | 46,033,203                                 | 4,590,815              | 21,568,705        | 26,159,520  |
| Wyoming City School District                    | School | Hamilton  | 0                    | 0              | 26,442,195                                 | 1,092,472              | 18,266,675        | 19,359,147  |
| Arcadia Local School District                   | School | Hancock   | 0                    | 0              | 6,376,810                                  | 633,474                | 5,975,296         | 6,608,770   |
| Arlington Local School District                 | School | Hancock   | 0                    | 0              | 6,742,718                                  | 18,791                 | 5,448,553         | 5,467,344   |
| Findlay City School District                    | School | Hancock   | 0                    | 0              | 66,960,094                                 | 6,299,456              | 57,111,057        | 63,410,513  |
| Liberty Benton Local School District            | School | Hancock   | 0                    | 0              | 15,137,068                                 | 248,332                | 13,049,642        | 13,297,974  |
| Van Buren Local School District                 | School | Hancock   | 0                    | 0              | 12,245,309                                 | 849,094                | 16,755,868        | 17,604,962  |
| Conotton Valley Union Local School District     | School | Harrison  | 0                    | 0              | 5,241,348                                  | 735,198                | 1,491,402         | 2,226,600   |
| Holgate Local School District                   | School | Henry     | 0                    | 0              | 6,628,330                                  | (59,117)               | 19,399,154        | 19,340,037  |
| Liberty Center Local School District            | School | Henry     | 0                    | 92,995         | 13,175,842                                 | 1,395,431              | 10,719,124        | 12,114,555  |
| Napoleon Area City School District              | School | Henry     | 0                    | 0              | 28,365,479                                 | 5,419,665              | 15,472,095        | 20,891,760  |
| Patrick Henry Local School District             | School | Henry     | 0                    | 4,991          | 12,035,584                                 | 1,149,481              | 10,529,948        | 11,679,429  |
| Fairfield Local School District                 | School | Highland  | 0                    | 0              | 9,278,217                                  | (17,114)               | 14,442,926        | 14,425,812  |
| Greenfield Exempted Village School District     | School | Highland  | 0                    | 0              | 21,856,041                                 | (11,776,887)           | 33,663,695        | 21,886,808  |
| Hillsboro City School District                  | School | Highland  | 0                    | 0              | 29,144,794                                 | (636,924)              | 55,275,594        | 54,638,670  |
| Lynchburg Clay Local School District            | School | Highland  | 0                    | 0              | 13,665,559                                 | (498,191)              | 22,623,406        | 22,125,215  |
| Logan-Hocking Local School District             | School | Hocking   | 0                    | 0              | 42,065,941                                 | (342,590)              | 93,606,909        | 93,264,319  |
| East Holmes Local School District               | School | Holmes    | 0                    | 0              | 19,321,781                                 | 586,782                | 13,635,246        | 14,222,028  |
| West Holmes Local School District               | School | Holmes    | 0                    | 0              | 27,213,465                                 | (376,236)              | 20,714,545        | 20,338,309  |
| Bellevue City School District                   | School | Huron     | 0                    | 0              | 23,956,761                                 | (2,244,819)            | 27,885,006        | 25,640,187  |
| Monroeville Local School District               | School | Huron     | 0                    | 0              | 8,039,195                                  | (402,128)              | 1,418,423         | 1,016,295   |
| New London Local School District                | School | Huron     | 0                    | 0              | 11,676,808                                 | (687,494)              | 15,561,408        | 14,873,914  |
| Norwalk City School District                    | School | Huron     | 0                    | 0              | 29,955,955                                 | (2,402,102)            | 19,219,672        | 16,817,570  |
| South Central Local School District             | School | Huron     | 0                    | 0              | 9,907,728                                  | (340)                  | 6,714,525         | 6,714,185   |
| Western Reserve Local School District           | School | Huron     | 0                    | 0              | 13,217,417                                 | (78,289)               | 14,836,065        | 14,757,776  |
| Willard City School District                    | School | Huron     | 0                    | 0              | 20,030,582                                 | 602,004                | 35,721,263        | 36,323,267  |
| Wellston City School District                   | School | Jackson   | 0                    | 0              | 18,154,487                                 | (401,628)              | 45,275,301        | 44,873,673  |
| Buckeye Local School District                   | School | Jefferson | 0                    | 756,963        | 21,615,632                                 | (373,931)              | 7,924,951         | 7,551,020   |
| Edison Local School District                    | School | Jefferson | 0                    | 0              | 19,600,776                                 | 545,028                | 3,750,187         | 4,295,215   |
| Indian Creek Local School District              | School | Jefferson | 0                    | 0              | 22,458,520                                 | 721,527                | 11,029,526        | 11,751,053  |
| Steubenville City School District               | School | Jefferson | 0                    | 831,899        | 26,322,533                                 | 1,077,048              | 53,724,896        | 54,801,944  |
| Toronto City School District                    | School | Jefferson | 0                    | 0              | 8,470,801                                  | 842,912                | 16,216,161        | 17,059,073  |
| Kirtland Local School District                  | School | Lake      | 0                    | 0              | 16,000,514                                 | 884,831                | 8,981,673         | 9,866,504   |
| Mentor Exempted Village School District         | School | Lake      | 0                    | 0              | 106,461,774                                | 888,116                | 79,331,756        | 80,219,872  |
| Perry Local School District                     | School | Lake      | 0                    | 0              | 30,563,104                                 | (2,804,594)            | 74,662,861        | 71,858,267  |
| Riverside Local School District                 | School | Lake      | 0                    | 0              | 41,905,600                                 | 3,100,325              | 17,681,869        | 20,782,194  |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Expenses - Governmental Activities (Continued)    |        |          |                      |                |                                            | Net Position           |                   |             |
|---------------------------------------------------|--------|----------|----------------------|----------------|--------------------------------------------|------------------------|-------------------|-------------|
| School                                            | Type   | County   | Depreciation Expense | Other Expenses | * Total Governmental Activities Expenses * | Change In Net Position | Beginning Of Year | End Of Year |
| Willoughby-Eastlake City School District          | School | Lake     | 0                    | 431,414        | 95,175,302                                 | 467,064                | 2,113,474         | 2,580,538   |
| Chesapeake Union Exempted Village School District | School | Lawrence | 0                    | 0              | 14,955,948                                 | (530,433)              | 18,776,760        | 18,246,327  |
| Dawson-Bryant Local School District               | School | Lawrence | 0                    | 0              | 14,757,473                                 | (776,910)              | 31,604,203        | 30,827,293  |
| Fairland Local School District                    | School | Lawrence | 0                    | 0              | 18,043,284                                 | (2,041,693)            | 29,121,382        | 27,079,689  |
| Ironton City School District                      | School | Lawrence | 0                    | 0              | 17,510,552                                 | (361,299)              | 34,501,026        | 34,139,727  |
| Rock Hill Local School District                   | School | Lawrence | 0                    | 0              | 21,676,613                                 | (791,223)              | 38,290,094        | 37,498,871  |
| South Point Local School District                 | School | Lawrence | 0                    | 0              | 20,058,967                                 | (325,544)              | 48,011,267        | 47,685,723  |
| Symmes Valley Local School District               | School | Lawrence | 0                    | 0              | 9,939,254                                  | (414,465)              | 10,660,254        | 10,245,789  |
| Granville Exempted Village School District        | School | Licking  | 0                    | 0              | 29,884,767                                 | 1,110,779              | 2,768,898         | 3,879,677   |
| Heath City School District                        | School | Licking  | 0                    | 0              | 17,476,765                                 | 661,569                | 1,055,881         | 1,717,450   |
| Johnstown-Monroe Local School District            | School | Licking  | 0                    | 0              | 14,782,218                                 | 2,198,196              | 16,390,653        | 18,588,849  |
| Lakewood Local School District                    | School | Licking  | 0                    | 0              | 21,612,957                                 | 2,784,320              | 11,838,967        | 14,623,287  |
| Licking Heights Local School District             | School | Licking  | 0                    | 0              | 40,407,278                                 | 1,856,959              | 1,218,146         | 3,075,105   |
| Licking Valley Local School District              | School | Licking  | 0                    | 0              | 21,426,552                                 | 356,590                | 31,658,183        | 32,014,773  |
| Newark City School District                       | School | Licking  | 0                    | 288,471        | 74,464,731                                 | 1,550,766              | 111,012,417       | 112,563,183 |
| North Fork Local School District                  | School | Licking  | 0                    | 0              | 17,380,854                                 | 1,039,053              | 26,241,127        | 27,280,180  |
| Northridge Local School District                  | School | Licking  | 0                    | 0              | 12,989,452                                 | 946,166                | 16,015,998        | 16,962,164  |
| Riverside Local School District                   | School | Logan    | 0                    | 0              | 7,824,210                                  | 1,170,161              | 10,516,042        | 11,686,203  |
| Amherst Exempted Village School District          | School | Lorain   | 0                    | 0              | 40,204,034                                 | 2,821,408              | 11,490,487        | 14,311,895  |
| Avon Lake City School District                    | School | Lorain   | 0                    | 0              | 45,140,315                                 | (287,577)              | 19,214,954        | 18,927,377  |
| Avon Local School District                        | School | Lorain   | 0                    | 0              | 41,257,725                                 | (635,635)              | 32,100,476        | 31,464,841  |
| Columbia Local School District                    | School | Lorain   | 0                    | 0              | 10,243,444                                 | 1,797,223              | 1,071,199         | 2,868,422   |
| Elyria City School District                       | School | Lorain   | 0                    | 0              | 81,712,642                                 | 5,648,502              | 31,756,610        | 37,405,112  |
| Firelands Local School District                   | School | Lorain   | 0                    | 0              | 18,812,571                                 | 1,331,615              | 7,041,344         | 8,372,959   |
| Keystone Local School District                    | School | Lorain   | 0                    | 136,589        | 19,832,643                                 | (2,336,634)            | 29,458,541        | 27,121,907  |
| Lorain City School District                       | School | Lorain   | 0                    | 0              | 111,748,903                                | 1,024,678              | 174,613,919       | 175,638,597 |
| Midview Local School District                     | School | Lorain   | 0                    | 0              | 32,432,004                                 | 584,183                | 27,088,887        | 27,673,070  |
| North Ridgeville City School District             | School | Lorain   | 0                    | 0              | 38,627,317                                 | (7,024,354)            | 17,768,584        | 10,744,230  |
| Oberlin City School District                      | School | Lorain   | 0                    | 0              | 15,430,507                                 | 408,549                | 6,249,533         | 6,658,082   |
| Sheffield-Sheffield Lake City School District     | School | Lorain   | 0                    | 0              | 22,500,006                                 | (1,571,735)            | 11,625,484        | 10,053,749  |
| Wellington Exempted Village School District       | School | Lorain   | 0                    | 0              | 15,722,342                                 | 181,674                | 8,647,927         | 8,829,601   |
| Anthony Wayne Local School District               | School | Lucas    | 0                    | 0              | 42,458,436                                 | 160,753                | 1,588,262         | 1,749,015   |
| Oregon City School District                       | School | Lucas    | 0                    | 0              | 47,481,134                                 | (1,868,831)            | 22,919,242        | 21,050,411  |
| Ottawa Hills Local School District                | School | Lucas    | 0                    | 0              | 14,627,555                                 | 1,126,989              | 8,574,559         | 9,701,548   |
| Springfield Local School District                 | School | Lucas    | 0                    | 0              | 45,323,847                                 | (2,780,241)            | 12,278,256        | 9,498,015   |
| Sylvania City School District                     | School | Lucas    | 0                    | 18,842         | 94,096,285                                 | 821,968                | 7,704,540         | 8,526,508   |
| Toledo City School District                       | School | Lucas    | 0                    | 0              | 389,225,661                                | (3,354,865)            | 473,202,507       | 469,847,642 |
| Washington Local School District                  | School | Lucas    | 0                    | 0              | 88,705,416                                 | (7,130,813)            | 55,131,544        | 48,000,731  |
| Jefferson Local School District                   | School | Madison  | 0                    | 0              | 14,276,682                                 | 1,447,736              | 23,551,513        | 24,999,249  |
| Jonathan Alder Local School District              | School | Madison  | 0                    | 79,884         | 21,175,673                                 | 67,036                 | 34,729,722        | 34,796,758  |
| London City School District                       | School | Madison  | 0                    | 0              | 23,989,039                                 | 1,674,364              | 42,794,175        | 44,468,539  |
| Madison-Plains Local School District              | School | Madison  | 0                    | 0              | 16,036,117                                 | (1,099,341)            | 13,840,732        | 12,741,391  |
| Austintown Local School District                  | School | Mahoning | 0                    | 0              | 52,589,997                                 | (2,325,520)            | 40,444,871        | 38,119,351  |
| Boardman Local School District                    | School | Mahoning | 0                    | 0              | 47,544,204                                 | 2,541,358              | 19,424,383        | 21,965,741  |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Expenses - Governmental Activities (Continued)</b> |        |            |                      |                |                                            | <b>Net Position</b>    |                   |             |
|-------------------------------------------------------|--------|------------|----------------------|----------------|--------------------------------------------|------------------------|-------------------|-------------|
| School                                                | Type   | County     | Depreciation Expense | Other Expenses | * Total Governmental Activities Expenses * | Change In Net Position | Beginning Of Year | End Of Year |
| Campbell City School District                         | School | Mahoning   | 0                    | 0              | 16,607,833                                 | (795,418)              | 28,207,373        | 27,411,955  |
| Canfield Local School District                        | School | Mahoning   | 0                    | 0              | 27,224,096                                 | 672,144                | 18,569,019        | 19,241,163  |
| Jackson-Milton Local School District                  | School | Mahoning   | 0                    | 0              | 11,241,429                                 | (318,056)              | 4,673,275         | 4,355,219   |
| Lowellville Local School District                     | School | Mahoning   | 0                    | 0              | 6,126,323                                  | (436,050)              | 13,594,124        | 13,158,074  |
| Poland Local School District                          | School | Mahoning   | 0                    | 0              | 21,992,873                                 | 1,216,365              | 3,143,166         | 4,359,531   |
| Sebring Local School District                         | School | Mahoning   | 0                    | 0              | 7,904,646                                  | (297,879)              | 9,242,869         | 8,944,990   |
| South Range Local School District                     | School | Mahoning   | 0                    | 0              | 14,708,772                                 | (1,233,242)            | 18,372,935        | 17,139,693  |
| Springfield Local School District                     | School | Mahoning   | 0                    | 107,678        | 12,366,951                                 | (310,942)              | 5,569,374         | 5,258,432   |
| Struthers City School District                        | School | Mahoning   | 0                    | 0              | 20,728,575                                 | 46,938                 | 24,231,806        | 24,278,744  |
| West Branch Local School District                     | School | Mahoning   | 0                    | 0              | 22,111,304                                 | (372,028)              | 32,095,602        | 31,723,574  |
| Western Reserve Local School District                 | School | Mahoning   | 0                    | 0              | 8,743,569                                  | (706,681)              | 18,707,288        | 18,000,607  |
| Youngstown City School District                       | School | Mahoning   | 0                    | 0              | 132,613,878                                | 2,001,082              | 130,728,707       | 132,729,789 |
| Elgin Local School District                           | School | Marion     | 0                    | 0              | 15,210,480                                 | 1,715,722              | 29,752,744        | 31,468,466  |
| Marion City School District                           | School | Marion     | 0                    | 0              | 55,491,123                                 | (1,411,487)            | 80,980,910        | 79,569,423  |
| Pleasant Local School District                        | School | Marion     | 0                    | 0              | 12,311,198                                 | 209,701                | 9,068,324         | 9,278,025   |
| Ridgedale Local School District                       | School | Marion     | 0                    | 0              | 8,679,967                                  | 275,932                | 5,123,749         | 5,399,681   |
| River Valley Local School District                    | School | Marion     | 0                    | 0              | 18,390,573                                 | 515,652                | 24,484,318        | 24,999,970  |
| Black River Local School District                     | School | Medina     | 0                    | 0              | 13,800,962                                 | 1,446,570              | 7,396,926         | 8,843,496   |
| Brunswick City School District                        | School | Medina     | 0                    | 0              | 76,600,250                                 | (1,099,417)            | 8,108,070         | 7,008,653   |
| Buckeye Local School District                         | School | Medina     | 0                    | 0              | 21,682,941                                 | 3,073,732              | 10,238,022        | 13,311,754  |
| Cloverleaf Local School District                      | School | Medina     | 0                    | 0              | 29,724,243                                 | 1,510,925              | 12,727,727        | 14,238,652  |
| Highland Local School District                        | School | Medina     | 0                    | 0              | 33,012,865                                 | 2,744,771              | 23,180,765        | 25,925,536  |
| Medina City School District                           | School | Medina     | 0                    | 0              | 79,261,754                                 | 4,638,774              | 44,683,503        | 49,322,277  |
| Wadsworth City School District                        | School | Medina     | 0                    | 0              | 52,726,474                                 | 942,914                | 70,623,792        | 71,566,706  |
| Eastern Local School District                         | School | Meigs      | 0                    | 0              | 9,253,287                                  | (133,719)              | 9,112,828         | 8,979,109   |
| Meigs Local School District                           | School | Meigs      | 0                    | 0              | 22,421,253                                 | 1,828,457              | 25,918,398        | 27,746,855  |
| Southern Local School District                        | School | Meigs      | 0                    | 0              | 8,898,540                                  | (493,820)              | 17,106,020        | 16,612,200  |
| Bethel Local School District                          | School | Miami      | 119,784              | 0              | 9,132,329                                  | 1,509,410              | 6,253,156         | 7,762,566   |
| Covington Exempted Village School District            | School | Miami      | 0                    | 178,153        | 9,200,388                                  | 1,108,156              | 3,324,508         | 4,432,664   |
| Miami East Local School District                      | School | Miami      | 0                    | 0              | 14,412,945                                 | 3,081,809              | 15,908,154        | 18,989,963  |
| Piqua City School District                            | School | Miami      | 0                    | 0              | 35,161,301                                 | 4,305,288              | 60,172,259        | 64,477,547  |
| Tipp City Exempted Village School District            | School | Miami      | 0                    | 0              | 24,937,261                                 | 2,099,852              | 6,794,283         | 8,894,135   |
| Troy City School District                             | School | Miami      | 426,055              | 0              | 48,888,414                                 | 2,222,380              | 16,210,717        | 18,433,097  |
| Switzerland of Ohio Local School District             | School | Monroe     | 0                    | 0              | 31,612,845                                 | 3,513,481              | 63,131,525        | 66,645,006  |
| Brookville Local School District                      | School | Montgomery | 0                    | 0              | 16,240,623                                 | (290,546)              | 19,031,611        | 18,741,065  |
| Centerville City School District                      | School | Montgomery | 2,219,387            | 0              | 99,582,845                                 | 2,699,461              | 48,980,367        | 51,679,828  |
| Dayton City School District                           | School | Montgomery | 9,276,491            | 0              | 280,531,340                                | 3,494,071              | 366,045,114       | 369,539,185 |
| Huber Heights City School District                    | School | Montgomery | 0                    | 0              | 64,499,903                                 | 9,301,071              | 101,306,128       | 110,607,199 |
| Jefferson Township Local School District              | School | Montgomery | 0                    | 0              | 7,529,491                                  | 950,840                | 5,058,547         | 6,009,387   |
| Kettering City School District                        | School | Montgomery | 0                    | 0              | 99,110,813                                 | 4,727,108              | 26,518,512        | 31,245,620  |
| Mad River Local School District                       | School | Montgomery | 0                    | 0              | 43,984,646                                 | 1,919,779              | 74,228,949        | 76,148,728  |
| Miamisburg City School District                       | School | Montgomery | 0                    | 0              | 65,037,807                                 | (902,292)              | 25,165,435        | 24,263,143  |
| New Lebanon Local School District                     | School | Montgomery | 0                    | 0              | 12,411,413                                 | 902,693                | 28,775,229        | 29,677,922  |
| Northmont City School District                        | School | Montgomery | 0                    | 0              | 56,578,260                                 | 3,635,247              | 49,329,046        | 52,964,293  |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Expenses - Governmental Activities (Continued) |        |            |                      |                |                                            | Net Position           |                   |             |
|------------------------------------------------|--------|------------|----------------------|----------------|--------------------------------------------|------------------------|-------------------|-------------|
| School                                         | Type   | County     | Depreciation Expense | Other Expenses | * Total Governmental Activities Expenses * | Change In Net Position | Beginning Of Year | End Of Year |
| Northridge Local School District               | School | Montgomery | 0                    | 0              | 23,188,555                                 | 1,138,652              | 11,298,661        | 12,437,313  |
| Oakwood City School District                   | School | Montgomery | 0                    | 0              | 27,642,701                                 | 106,758                | 4,949,772         | 5,056,530   |
| Trotwood-Madison City School District          | School | Montgomery | 0                    | 0              | 39,454,872                                 | 2,528,481              | 67,510,630        | 70,039,111  |
| Valley View Local School District              | School | Montgomery | 0                    | 0              | 18,571,849                                 | 1,621,689              | 4,688,465         | 6,310,154   |
| Vandalia-Butler City School District           | School | Montgomery | 0                    | 0              | 35,726,473                                 | 2,487,190              | 1,560,218         | 4,047,408   |
| West Carrollton City School District           | School | Montgomery | 0                    | 0              | 44,432,179                                 | (1,112,811)            | 24,267,791        | 23,154,980  |
| Morgan Local School District                   | School | Morgan     | 0                    | 0              | 25,938,370                                 | 128,244                | 44,189,884        | 44,318,128  |
| Cardington-Lincoln Local School District       | School | Morrow     | 0                    | 0              | 13,438,274                                 | (899,965)              | 19,584,330        | 18,684,365  |
| Highland Local School District                 | School | Morrow     | 0                    | 0              | 18,650,358                                 | 174,713                | 51,338,709        | 51,513,422  |
| Mt. Gilead Exempted Village School District    | School | Morrow     | 0                    | 0              | 15,370,047                                 | (446,219)              | 29,439,464        | 28,993,245  |
| Northmor Local School District                 | School | Morrow     | 0                    | 0              | 13,940,605                                 | (291,575)              | 19,353,140        | 19,061,565  |
| East Muskingum Local School Dist               | School | Muskingum  | 0                    | 0              | 22,319,489                                 | (310,291)              | 27,622,430        | 27,312,139  |
| Franklin Local School District                 | School | Muskingum  | 0                    | 0              | 25,908,785                                 | (475,369)              | 42,896,504        | 42,421,135  |
| Maysville Local School District                | School | Muskingum  | 0                    | 0              | 24,697,476                                 | 205,368                | 29,315,464        | 29,520,832  |
| Tri-Valley Local School District               | School | Muskingum  | 0                    | 0              | 32,395,818                                 | (769,759)              | 51,216,897        | 50,447,138  |
| West Muskingum Local School District           | School | Muskingum  | 0                    | 0              | 18,899,779                                 | 2,629,947              | 8,759,130         | 11,389,077  |
| Zanesville City School District                | School | Muskingum  | 0                    | 0              | 48,327,765                                 | (1,537,772)            | 63,937,307        | 62,399,535  |
| Caldwell Exempted Village School District      | School | Noble      | 0                    | 0              | 8,819,858                                  | 1,424,667              | 7,159,485         | 8,584,152   |
| Noble Local School District                    | School | Noble      | 0                    | 0              | 11,787,980                                 | 834,958                | 10,405,360        | 11,240,318  |
| Crooksville Exempted Village School District   | School | Perry      | 0                    | 0              | 13,227,065                                 | (318,278)              | 8,479,343         | 8,161,065   |
| Circleville City School District               | School | Pickaway   | 0                    | 0              | 29,236,922                                 | 1,441,583              | 39,763,647        | 41,205,230  |
| Logan Elm Local School District                | School | Pickaway   | 0                    | 0              | 20,367,476                                 | 1,064,612              | 11,590,465        | 12,655,077  |
| Teays Valley Local School District             | School | Pickaway   | 0                    | 0              | 40,984,854                                 | 584,303                | 67,433,390        | 68,017,693  |
| Westfall Local School District                 | School | Pickaway   | 0                    | 0              | 16,736,161                                 | 1,920,724              | 15,460,122        | 17,380,846  |
| Scioto Valley Local School District            | School | Pike       | 0                    | 73,234         | 17,524,807                                 | (117,963)              | 26,631,473        | 26,513,510  |
| Waverly City School District                   | School | Pike       | 0                    | 0              | 20,234,967                                 | 402,402                | 39,229,754        | 39,632,156  |
| Western Local School District                  | School | Pike       | 0                    | 71,374         | 10,620,973                                 | (732,496)              | 17,765,366        | 17,032,870  |
| Aurora City School District                    | School | Portage    | 0                    | 0              | 35,154,924                                 | 6,201,972              | 6,811,017         | 13,012,989  |
| Crestwood Local School District                | School | Portage    | 0                    | 0              | 21,970,121                                 | 1,844,195              | 20,250,165        | 22,094,360  |
| Field Local School District                    | School | Portage    | 0                    | 191,358        | 22,221,591                                 | 1,010,381              | 4,165,391         | 5,175,772   |
| James A. Garfield Local School District        | School | Portage    | 0                    | 0              | 14,687,194                                 | 729,396                | 3,352,033         | 4,081,429   |
| Kent City School District                      | School | Portage    | 0                    | 0              | 48,738,669                                 | 5,664,444              | 14,415,268        | 20,079,712  |
| Ravenna City School District                   | School | Portage    | 0                    | 0              | 32,925,563                                 | 243,257                | 20,919,663        | 21,162,920  |
| Rootstown Local School District                | School | Portage    | 0                    | 0              | 12,225,281                                 | 1,151,314              | 4,460,808         | 5,612,122   |
| Southeast Local School District                | School | Portage    | 0                    | 0              | 20,598,666                                 | 1,056,090              | 34,860,752        | 35,916,842  |
| Streetsboro City School District               | School | Portage    | 0                    | 0              | 26,050,383                                 | 2,949,201              | 11,805,131        | 14,754,332  |
| Waterloo Local School District                 | School | Portage    | 0                    | 0              | 12,491,850                                 | 898,171                | 8,949,864         | 9,848,035   |
| Windham Exempted Village School District       | School | Portage    | 0                    | 0              | 9,000,580                                  | 226,066                | 17,895,171        | 18,121,237  |
| Tri-County North Local School District         | School | Preble     | 0                    | 0              | 9,917,329                                  | (5,418)                | 10,088,931        | 10,083,513  |
| Clear Fork Valley Local School District        | School | Richland   | 0                    | 0              | 17,083,154                                 | 1,254,757              | 10,034,437        | 11,289,194  |
| Crestview Local School District                | School | Richland   | 0                    | 0              | 12,895,551                                 | (304,925)              | 26,406,674        | 26,101,749  |
| Lucas Local School District                    | School | Richland   | 0                    | 0              | 5,806,268                                  | 583,180                | 5,841,043         | 6,424,223   |
| Madison Local School District                  | School | Richland   | 0                    | 0              | 37,089,333                                 | (1,174,797)            | 20,152,356        | 18,977,559  |
| Mansfield City School District                 | School | Richland   | 0                    | 0              | 64,804,244                                 | (1,287,823)            | 44,282,885        | 42,995,062  |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
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| Expenses - Governmental Activities (Continued)       |        |          |                      |                |                                            | Net Position           |                   |             |
|------------------------------------------------------|--------|----------|----------------------|----------------|--------------------------------------------|------------------------|-------------------|-------------|
| School                                               | Type   | County   | Depreciation Expense | Other Expenses | * Total Governmental Activities Expenses * | Change In Net Position | Beginning Of Year | End Of Year |
| Ontario Local School District                        | School | Richland | 0                    | 0              | 18,785,200                                 | 334,646                | 15,126,137        | 15,460,783  |
| Plymouth Local School District                       | School | Richland | 0                    | 0              | 9,927,634                                  | (284,996)              | 20,380,194        | 20,095,198  |
| Shelby City School District                          | School | Richland | 0                    | 0              | 26,195,500                                 | (4,034,126)            | 19,681,317        | 15,647,191  |
| Adena Local School District                          | School | Ross     | 0                    | 0              | 13,057,179                                 | 1,259,162              | 22,038,976        | 23,298,138  |
| Chillicothe City School District                     | School | Ross     | 0                    | 0              | 34,504,469                                 | 2,757,696              | 5,024,787         | 7,782,483   |
| Huntington Local School District                     | School | Ross     | 0                    | 0              | 14,247,148                                 | (430,086)              | 13,288,952        | 12,858,866  |
| Paint Valley Local School District                   | School | Ross     | 0                    | 0              | 11,038,556                                 | 248,258                | 17,058,572        | 17,306,830  |
| Southeastern Local School District                   | School | Ross     | 0                    | 0              | 12,961,962                                 | (7,864,891)            | 23,666,152        | 15,801,261  |
| Union-Scioto Local School District                   | School | Ross     | 0                    | 0              | 23,039,260                                 | (1,061,191)            | 30,853,923        | 29,792,732  |
| Zane Trace Local School District                     | School | Ross     | 0                    | 0              | 14,217,451                                 | 371,129                | 11,955,546        | 12,326,675  |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 0                    | 73,169         | 25,263,286                                 | (5,176,271)            | 28,703,590        | 23,527,319  |
| Fremont City School District                         | School | Sandusky | 0                    | 0              | 44,967,049                                 | 1,633,873              | 32,290,182        | 33,924,055  |
| Gibsonburg Exempted Village School District          | School | Sandusky | 0                    | 0              | 11,567,303                                 | (1,109,078)            | 17,983,698        | 16,874,620  |
| Woodmore Local School District                       | School | Sandusky | 0                    | 0              | 11,926,631                                 | (93,905)               | 13,701,227        | 13,607,322  |
| Bloom Vernon Local School District                   | School | Scioto   | 0                    | 0              | 11,137,208                                 | 413,960                | 16,306,467        | 16,720,427  |
| Clay Local School District                           | School | Scioto   | 0                    | 0              | 7,330,241                                  | (235,717)              | 17,323,975        | 17,088,258  |
| Green Local School District                          | School | Scioto   | 0                    | 0              | 7,744,181                                  | 37,251                 | 2,885,190         | 2,922,441   |
| Minford Local School District                        | School | Scioto   | 0                    | 0              | 16,342,157                                 | (275,651)              | 23,662,380        | 23,386,729  |
| New Boston Local School District                     | School | Scioto   | 0                    | 0              | 7,193,062                                  | (1,210,925)            | 19,356,438        | 18,145,513  |
| Northwest Local School District                      | School | Scioto   | 0                    | 0              | 19,719,533                                 | (543,541)              | 19,990,584        | 19,447,043  |
| Portsmouth City School District                      | School | Scioto   | 0                    | 0              | 33,314,806                                 | (1,469,052)            | 46,765,653        | 45,296,601  |
| Washington-Nile Local School District                | School | Scioto   | 0                    | 0              | 17,430,086                                 | (710,655)              | 36,519,257        | 35,808,602  |
| Wheelersburg Local School District                   | School | Scioto   | 0                    | 593,397        | 17,203,192                                 | (1,389,724)            | 27,811,152        | 26,421,428  |
| Bettsville Local School District                     | School | Seneca   | 0                    | 44,230         | 3,266,056                                  | 350,976                | (150,782)         | 200,194     |
| Seneca-East Local School District                    | School | Seneca   | 0                    | 0              | 10,774,337                                 | (559,326)              | 20,898,940        | 20,339,614  |
| Tiffin City School District                          | School | Seneca   | 0                    | 83,936         | 25,995,867                                 | (1,178,815)            | 18,577,811        | 17,398,996  |
| Anna Local School District                           | School | Shelby   | 0                    | 6,935          | 11,978,349                                 | 755,921                | 13,995,112        | 14,751,033  |
| Botkins Local School District                        | School | Shelby   | 0                    | 0              | 6,000,575                                  | 986,489                | 25,716,126        | 26,702,615  |
| Fort Loramie Local School District                   | School | Shelby   | 0                    | 0              | 8,835,407                                  | 780,603                | 15,714,252        | 16,494,855  |
| Hardin-Houston Local School District                 | School | Shelby   | 321,840              | 0              | 9,462,772                                  | 476,884                | 18,775,559        | 19,252,443  |
| Russia Local School District                         | School | Shelby   | 177,675              | 0              | 4,713,358                                  | 293,062                | 9,023,954         | 9,317,016   |
| Alliance City School District                        | School | Stark    | 0                    | 0              | 36,464,399                                 | (124,381)              | 39,146,912        | 39,022,531  |
| Canton City School District                          | School | Stark    | 0                    | 0              | 137,488,922                                | (1,407,618)            | 163,972,379       | 162,564,761 |
| Canton Local School District                         | School | Stark    | 0                    | 0              | 26,525,948                                 | 1,007,656              | 1,553,763         | 2,561,419   |
| Fairless Local School District                       | School | Stark    | 0                    | 0              | 17,951,415                                 | (610,621)              | 16,836,218        | 16,225,597  |
| Jackson Local School District                        | School | Stark    | 0                    | 0              | 57,432,994                                 | 6,529,783              | 44,608,426        | 51,138,209  |
| Lake Local School District                           | School | Stark    | 0                    | 0              | 32,879,774                                 | 1,021,439              | 13,066,622        | 14,088,061  |
| Louisville City School District                      | School | Stark    | 0                    | 0              | 30,788,834                                 | (567,943)              | 46,604,886        | 46,036,943  |
| Marlington Local School District                     | School | Stark    | 0                    | 0              | 24,047,577                                 | 1,171,041              | 15,040,680        | 16,211,721  |
| Massillon City School District                       | School | Stark    | 0                    | 0              | 46,613,664                                 | 5,165,885              | 36,117,030        | 41,282,915  |
| Minerva Local School District                        | School | Stark    | 0                    | 0              | 19,553,636                                 | 101,706                | 27,219,625        | 27,321,331  |
| North Canton City School District                    | School | Stark    | 0                    | 0              | 49,685,637                                 | 2,990,551              | 10,446,856        | 13,437,407  |
| Perry Local School District                          | School | Stark    | 0                    | 0              | 47,692,241                                 | (922,546)              | 42,926,439        | 42,003,893  |
| Plain Local School District                          | School | Stark    | 0                    | 0              | 57,011,566                                 | 4,257,014              | 22,723,736        | 26,980,750  |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
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| Expenses - Governmental Activities (Continued) |        |            |                      |                |                                            | Net Position           |                   |             |
|------------------------------------------------|--------|------------|----------------------|----------------|--------------------------------------------|------------------------|-------------------|-------------|
| School                                         | Type   | County     | Depreciation Expense | Other Expenses | * Total Governmental Activities Expenses * | Change In Net Position | Beginning Of Year | End Of Year |
| Sandy Valley Local School District             | School | Stark      | 0                    | 767,343        | 16,743,989                                 | (353,660)              | 30,060,650        | 29,706,990  |
| Tuslaw Local School District                   | School | Stark      | 0                    | 0              | 14,471,268                                 | 346,829                | 17,135,499        | 17,482,328  |
| Akron City School District                     | School | Summit     | 0                    | 11,513,454     | 353,395,612                                | 24,141,586             | 335,509,829       | 359,651,415 |
| Barberton City School District                 | School | Summit     | 0                    | 0              | 49,120,065                                 | 714,185                | 78,858,175        | 79,572,360  |
| Copley-Fairlawn City School District           | School | Summit     | 0                    | 0              | 34,384,968                                 | 7,516,070              | 28,203,023        | 35,719,093  |
| Coventry Local School District                 | School | Summit     | 0                    | 0              | 24,879,714                                 | 11,510,325             | (3,701,831)       | 7,808,494   |
| Cuyahoga Falls City School District            | School | Summit     | 0                    | 0              | 54,884,682                                 | 1,714,627              | 7,454,629         | 9,169,256   |
| Green Local School District                    | School | Summit     | 0                    | 0              | 41,020,676                                 | 7,198,674              | 2,499,158         | 9,697,832   |
| Hudson City School District                    | School | Summit     | 0                    | 0              | 63,884,215                                 | 12,087,199             | 48,522,779        | 60,609,978  |
| Mogadore Local School District                 | School | Summit     | 0                    | 0              | 10,806,257                                 | (111,027)              | 3,993,740         | 3,882,713   |
| Nordonia Hills City School District            | School | Summit     | 0                    | 0              | 46,049,816                                 | 7,357,685              | 15,496,542        | 22,854,227  |
| Norton City School District                    | School | Summit     | 0                    | 0              | 25,289,748                                 | 1,406,286              | 9,210,496         | 10,616,782  |
| Revere Local School District                   | School | Summit     | 0                    | 47,000         | 35,673,832                                 | 5,914,627              | 24,877,538        | 30,792,165  |
| Springfield Local School District              | School | Summit     | 0                    | 0              | 32,606,655                                 | 1,600,818              | 16,574,708        | 18,175,526  |
| Stow-Munroe Falls City School District         | School | Summit     | 0                    | 0              | 55,812,355                                 | 8,715,270              | 28,496,915        | 37,212,185  |
| Tallmadge City School District                 | School | Summit     | 0                    | 0              | 30,215,358                                 | 1,961,822              | 14,979,017        | 16,940,839  |
| Twinsburg City School District                 | School | Summit     | 0                    | 0              | 46,772,465                                 | 6,359,245              | 45,051,411        | 51,410,656  |
| Woodridge Local School District                | School | Summit     | 0                    | 0              | 25,945,523                                 | 4,492,216              | 10,734,561        | 15,226,777  |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 0                    | 0              | 4,016,300                                  | 185,035                | 1,502,404         | 1,687,439   |
| Bristol Local School District                  | School | Trumbull   | 0                    | 0              | 7,898,543                                  | 71,954                 | 10,053,186        | 10,125,140  |
| Brookfield Local School District               | School | Trumbull   | 0                    | 0              | 12,374,862                                 | (374,826)              | 18,432,873        | 18,058,047  |
| Champion Local School District                 | School | Trumbull   | 0                    | 0              | 14,162,884                                 | 966,500                | 168,846           | 1,135,346   |
| Girard City School District                    | School | Trumbull   | 0                    | 620,263        | 18,313,330                                 | (608,066)              | 30,538,348        | 29,930,282  |
| Howland Local School District                  | School | Trumbull   | 0                    | 0              | 30,195,527                                 | 1,867,474              | 1,526,144         | 3,393,618   |
| Hubbard Exempted Village School District       | School | Trumbull   | 0                    | 0              | 23,289,898                                 | (12,065,509)           | 41,284,787        | 29,219,278  |
| Joseph Badger Local School District            | School | Trumbull   | 0                    | 0              | 9,878,248                                  | (971,430)              | 18,446,776        | 17,475,346  |
| Labrae Local School District                   | School | Trumbull   | 0                    | 0              | 15,764,253                                 | (624,575)              | 18,449,988        | 17,825,413  |
| Lakeview Local School District                 | School | Trumbull   | 0                    | 0              | 17,099,924                                 | 926,189                | 3,989,111         | 4,915,300   |
| Liberty Local School District                  | School | Trumbull   | 0                    | 0              | 15,674,303                                 | 2,001,869              | 1,230,055         | 3,231,924   |
| Lordstown Local School District                | School | Trumbull   | 0                    | 0              | 7,098,840                                  | (204,610)              | 2,754,210         | 2,549,600   |
| Maplewood Local School District                | School | Trumbull   | 0                    | 0              | 10,244,511                                 | (442,258)              | 19,873,545        | 19,431,287  |
| Mathews Local School District                  | School | Trumbull   | 0                    | 284,679        | 8,719,387                                  | 1,579,278              | 2,805,975         | 4,385,253   |
| McDonald Local School District                 | School | Trumbull   | 0                    | 0              | 7,377,089                                  | 537,604                | 13,199,553        | 13,737,157  |
| Newton Falls Exempted Village School District  | School | Trumbull   | 0                    | 0              | 14,056,889                                 | (924,750)              | 14,507,543        | 13,582,793  |
| Niles City School District                     | School | Trumbull   | 0                    | 0              | 32,581,336                                 | (3,227,271)            | 46,873,362        | 43,646,091  |
| Southington Local School District              | School | Trumbull   | 0                    | 0              | 6,856,122                                  | (620,423)              | 17,006,946        | 16,386,523  |
| Warren City School District                    | School | Trumbull   | 0                    | 0              | 75,629,517                                 | 981,711                | 126,755,767       | 127,737,478 |
| Weathersfield Local School District            | School | Trumbull   | 0                    | 0              | 9,961,596                                  | 568,199                | 21,341,267        | 21,909,466  |
| Claymont City School District                  | School | Tuscarawas | 0                    | 0              | 22,099,844                                 | (567,602)              | 19,065,005        | 18,497,403  |
| Dover City School District                     | School | Tuscarawas | 0                    | 0              | 24,228,483                                 | 1,002,524              | 14,704,467        | 15,706,991  |
| Garaway Local School District                  | School | Tuscarawas | 0                    | 0              | 11,686,367                                 | 2,734,896              | 5,733,942         | 8,468,838   |
| Indian Valley Local School District            | School | Tuscarawas | 0                    | 0              | 19,926,670                                 | 112,817                | 32,637,566        | 32,750,383  |
| New Philadelphia City School District          | School | Tuscarawas | 0                    | 0              | 30,700,068                                 | (1,703,760)            | 13,652,418        | 11,948,658  |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 0                    | 0              | 13,041,122                                 | (684,410)              | 12,370,172        | 11,685,762  |



Summary of Unaudited Data from the Statement of Activities - Governmental Activities  
As of June 30, 2014  
All Schools Reporting Under GAAP

| Expenses - Governmental Activities (Continued) |        |            |                         |                   |                                                     | Net Position              |                      |                |
|------------------------------------------------|--------|------------|-------------------------|-------------------|-----------------------------------------------------|---------------------------|----------------------|----------------|
| School                                         | Type   | County     | Depreciation<br>Expense | Other<br>Expenses | * Total<br>Governmental<br>Activities<br>Expenses * | Change In<br>Net Position | Beginning<br>Of Year | End<br>Of Year |
| Tuscarawas Valley Local School District        | School | Tuscarawas | 0                       | 0                 | 14,578,849                                          | (157,728)                 | 6,503,854            | 6,346,126      |
| Fairbanks Local School District                | School | Union      | 0                       | 0                 | 11,356,609                                          | 1,352,760                 | 9,980,030            | 11,332,790     |
| Marysville Exempted Village School District    | School | Union      | 0                       | 257,980           | 59,681,186                                          | 11,371,496                | 14,124,804           | 25,496,300     |
| North Union Local School District              | School | Union      | 0                       | 0                 | 16,964,182                                          | 734,317                   | 37,087,734           | 37,822,051     |
| Lincolnview Local School District              | School | Van Wert   | 0                       | 851,378           | 10,955,584                                          | 816,506                   | 24,249,514           | 25,066,020     |
| Vinton Local School District                   | School | Vinton     | 0                       | 0                 | 29,353,904                                          | (1,296,516)               | 67,353,743           | 66,057,227     |
| Carlisle Local School District                 | School | Warren     | 0                       | 0                 | 16,943,817                                          | 11,585                    | 1,657,804            | 1,669,389      |
| Franklin City School District                  | School | Warren     | 0                       | 0                 | 33,294,607                                          | (1,979,920)               | 16,482,413           | 14,502,493     |
| Kings Local School District                    | School | Warren     | 0                       | 0                 | 47,922,130                                          | (2,326,605)               | 10,301,849           | 7,975,244      |
| Little Miami Local School District             | School | Warren     | 0                       | 0                 | 43,299,689                                          | 6,141,926                 | 12,229,503           | 18,371,429     |
| Mason City School District                     | School | Warren     | 0                       | 0                 | 121,628,249                                         | 2,066,158                 | 101,725,956          | 103,792,114    |
| Springboro Community City School District      | School | Warren     | 0                       | 0                 | 54,376,806                                          | (1,319,712)               | 4,554,567            | 3,234,855      |
| Belpre City School District                    | School | Washington | 0                       | 0                 | 11,220,049                                          | 135,584                   | 6,566,570            | 6,702,154      |
| Frontier Local School District                 | School | Washington | 0                       | 0                 | 9,226,431                                           | (834,790)                 | 16,591,718           | 15,756,928     |
| Warren Local School District                   | School | Washington | 0                       | 0                 | 20,688,736                                          | 3,888,683                 | 10,788,582           | 14,677,265     |
| Wolf Creek Local School District               | School | Washington | 0                       | 0                 | 8,483,322                                           | 544,771                   | 11,160,998           | 11,705,769     |
| Chippewa Local School District                 | School | Wayne      | 0                       | 0                 | 13,049,790                                          | 834,302                   | 11,375,446           | 12,209,748     |
| Dalton Local School District                   | School | Wayne      | 0                       | 247,203           | 9,925,089                                           | 480,583                   | 11,991,792           | 12,472,375     |
| Wooster City School District                   | School | Wayne      | 0                       | 90,356            | 43,893,532                                          | 7,691,888                 | 42,343,580           | 50,035,468     |
| Bowling Green City School District             | School | Wood       | 0                       | 749               | 32,922,168                                          | 2,801,117                 | 14,740,742           | 17,541,859     |
| Eastwood Local School District                 | School | Wood       | 0                       | 0                 | 17,322,295                                          | 380,153                   | 10,523,750           | 10,903,903     |
| North Baltimore Local School District          | School | Wood       | 0                       | 0                 | 10,287,246                                          | (525,127)                 | 19,570,912           | 19,045,785     |
| Otsego Local School District                   | School | Wood       | 0                       | 723,874           | 17,745,670                                          | (109,390)                 | 27,495,141           | 27,385,751     |
| Perrysburg Exempted Village School District    | School | Wood       | 0                       | 0                 | 53,158,310                                          | 3,812,289                 | 28,452,943           | 32,265,232     |
| Rossford Exempted Village School District      | School | Wood       | 0                       | 0                 | 25,164,599                                          | (7,935,699)               | 17,102,627           | 9,166,928      |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                           |         |            | Assets      |             |                    |                              |                        |            |            |  |
|-----------------------------------------------------------|---------|------------|-------------|-------------|--------------------|------------------------------|------------------------|------------|------------|--|
|                                                           |         |            | Cash And    |             | Inventory          | Materials                    | Accrued                | Accounts   | Interfund  |  |
| School                                                    | Type    | County     | Equivalents | Investments | Held For<br>Resale | And<br>Supplies<br>Inventory | Interest<br>Receivable | Receivable | Receivable |  |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 6,461,137   | 0           | 0                  | 0                            | 680                    | 5,933      | 169,000    |  |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 4,440,834   | 0           | 0                  | 4,530                        | 0                      | 2,794      | 0          |  |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 5,012,268   | 0           | 0                  | 33,903                       | 6,127                  | 39,815     | 512,000    |  |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 3,610,802   | 0           | 0                  | 32,604                       | 0                      | 2,588      | 11,170     |  |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 2,277,972   | 0           | 0                  | 35,084                       | 0                      | 0          | 0          |  |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 4,539,812   | 0           | 0                  | 0                            | 12,445                 | 0          | 21,917     |  |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 13,732,261  | 0           | 0                  | 0                            | 23,790                 | 19,910     | 126,080    |  |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 8,481,039   | 0           | 0                  | 0                            | 3,314                  | 13,762     | 192,721    |  |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 10,646,165  | 0           | 0                  | 0                            | 32,695                 | 0          | 0          |  |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 3,334,427   | 0           | 0                  | 0                            | 0                      | 27         | 0          |  |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 828,190     | 0           | 0                  | 11,991                       | 0                      | 0          | 0          |  |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 7,693,903   | 6,277,384   | 0                  | 7,603                        | 4,419                  | 12,134     | 0          |  |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 8,456,210   | 0           | 0                  | 36,354                       | 9,427                  | 5,050      | 1,311      |  |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 24,036,229  | 0           | 0                  | 22,564                       | 26,133                 | 1,752      | 302,085    |  |
| Ehove Career Center                                       | CC/JVSD | Erie       | 5,197,493   | 0           | 0                  | 10,103                       | 0                      | 14,387     | 96,300     |  |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 17,266,088  | 0           | 0                  | 0                            | 19,290                 | 6,491      | 145,020    |  |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 2,831,200   | 0           | 0                  | 24,464                       | 149                    | 2,862      | 520,468    |  |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 4,519,608   | 0           | 0                  | 59,399                       | 0                      | 23,734     | 0          |  |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 28,872,468  | 0           | 0                  | 0                            | 45,481                 | 182,640    | 689,157    |  |
| Four County Career Center                                 | CC/JVSD | Henry      | 2,033,599   | 3,349,213   | 0                  | 150,479                      | 6,866                  | 5,991      | 0          |  |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 622,536     | 0           | 94,048             | 0                            | 0                      | 0          | 1,682      |  |
| Knox County Career Center                                 | CC/JVSD | Knox       | 9,226,455   | 0           | 0                  | 40,215                       | 1,559                  | 11,462     | 203,000    |  |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 4,396,648   | 0           | 151,943            | 6,345                        | 2,580                  | 14,473     | 0          |  |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 1,747,058   | 0           | 0                  | 255,268                      | 0                      | 0          | 0          |  |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 9,355,648   | 0           | 0                  | 0                            | 3,875                  | 22,628     | 257,167    |  |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 9,566,823   | 0           | 0                  | 0                            | 2,686                  | 91,907     | 30,271     |  |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 7,118,386   | 0           | 0                  | 12,015                       | 0                      | 11,135     | 224,110    |  |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 6,984,934   | 50          | 0                  | 75,660                       | 18,735                 | 81,865     | 0          |  |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 2,623,058   | 19,483,426  | 0                  | 18,525                       | 4,854                  | 58,769     | 1,688      |  |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 2,285,256   | 0           | 0                  | 60,519                       | 0                      | 2,236      | 197,748    |  |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 12,005,061  | 0           | 0                  | 126,989                      | 0                      | 8,965      | 42,851     |  |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 5,706,608   | 0           | 19,000             | 16,524                       | 116                    | 110,786    | 10,000     |  |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 6,017,974   | 0           | 0                  | 0                            | 5,830                  | 122,671    | 0          |  |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 14,074,991  | 0           | 0                  | 63,407                       | 14,009                 | 78,251     | 102,819    |  |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 4,427,830   | 0           | 0                  | 0                            | 3,113                  | 11,511     | 17,452     |  |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 24,098,626  | 0           | 0                  | 0                            | 0                      | 646        | 674,509    |  |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 8,216,363   | 0           | 0                  | 83,322                       | 0                      | 183,106    | 65,000     |  |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 10,932,582  | 0           | 0                  | 0                            | 7,736                  | 1,422      | 87,862     |  |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 7,521,532   | 0           | 3,352              | 0                            | 34,431                 | 914        | 113,171    |  |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 2,645,591   | 0           | 0                  | 0                            | 6,528                  | 0          | 1,997      |  |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 9,600,712   | 0           | 0                  | 0                            | 8,920                  | 0          | 0          |  |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 8,399,367   | 0           | 0                  | 0                            | 0                      | 0          | 0          |  |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 8,063,454   | 0           | 0                  | 0                            | 14,398                 | 8,148      | 21,352     |  |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 14,042,230  | 0           | 0                  | 107,458                      | 8,460                  | 860        | 87,978     |  |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                |         |            | Assets                          |             |                                 |                                           |                                   |                        |                         |
|------------------------------------------------|---------|------------|---------------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|-------------------------|
| School                                         | Type    | County     | Cash And<br>Cash<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Interfund<br>Receivable |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 6,073,241                       | 0           | 0                               | 80,391                                    | 6,547                             | 273                    | 0                       |
| Warren County Career Center                    | CC/JVSD | Warren     | 11,067,703                      | 0           | 0                               | 0                                         | 23,546                            | 12,076                 | 177,048                 |
| Washington County Career Center                | CC/JVSD | Washington | 3,627,179                       | 515,271     | 0                               | 21,177                                    | 0                                 | 0                      | 0                       |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 8,440,953                       | 0           | 0                               | 0                                         | 7,439                             | 39,943                 | 0                       |
| Penta Career Center                            | CC/JVSD | Wood       | 11,286,039                      | 0           | 0                               | 0                                         | 23,936                            | 0                      | 66,766                  |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 637,430                         | 3,053       | 0                               | 0                                         | 0                                 | 161                    | 143,620                 |
| Brown County Educational Service Center        | ESC     | Brown      | 2,086,497                       | 0           | 0                               | 93,506                                    | 168                               | 0                      | 0                       |
| Clark County Educational Service Center        | ESC     | Clark      | 1,431,840                       | 0           | 0                               | 0                                         | 0                                 | 2,744                  | 73,971                  |
| Clermont County Educational Service Center     | ESC     | Clermont   | 5,978,032                       | 0           | 0                               | 0                                         | 1,507                             | 1,283,384              | 0                       |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 2,259,020                       | 0           | 0                               | 0                                         | 11,285                            | 13,955                 | 13,994                  |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 1,088,251                       | 0           | 0                               | 0                                         | 0                                 | 588,455                | 0                       |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 13,895,191                      | 0           | 0                               | 0                                         | 8,242                             | 58,845                 | 1,491,000               |
| North Point Educational Service Center         | ESC     | Erie       | 7,715,812                       | 0           | 0                               | 0                                         | 5,189                             | 13,282                 | 0                       |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 1,677,054                       | 0           | 0                               | 7,170                                     | 0                                 | 0                      | 0                       |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 14,180,838                      | 0           | 0                               | 0                                         | 0                                 | 400,390                | 485,299                 |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 3,433,198                       | 0           | 0                               | 12,434                                    | 996                               | 10,437                 | 19,450                  |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 1,438,257                       | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       |
| Geauga County Educational Service Center       | ESC     | Geauga     | 1,530,909                       | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       |
| Greene County Educational Service Center       | ESC     | Greene     | 2,850,881                       | 0           | 0                               | 0                                         | 0                                 | 0                      | 5,433                   |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 2,655,165                       | 0           | 0                               | 0                                         | 0                                 | 18,878                 | 79,595                  |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 8,120,819                       | 0           | 0                               | 10,185                                    | 13,578                            | 3,593,492              | 1,183,943               |
| Hancock County Educational Service Center      | ESC     | Hancock    | 1,073,815                       | 0           | 0                               | 0                                         | 177                               | 0                      | 25,217                  |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 2,568,167                       | 0           | 0                               | 1,599                                     | 0                                 | 30                     | 6,993                   |
| Knox County Educational Service Center         | ESC     | Knox       | 539,290                         | 0           | 0                               | 0                                         | 0                                 | 4,410                  | 8,266                   |
| Lake County Educational Service Center         | ESC     | Lake       | 2,814,014                       | 0           | 0                               | 0                                         | 0                                 | 400,914                | 107,906                 |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 1,409,046                       | 0           | 0                               | 0                                         | 0                                 | 11,751                 | 0                       |
| Lorain County Educational Service Center       | ESC     | Lorain     | 1,768,522                       | 0           | 0                               | 0                                         | 2,437                             | 0                      | 144,945                 |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 6,983,551                       | 0           | 0                               | 0                                         | 1,254                             | 4,155                  | 99,787                  |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 2,186,752                       | 0           | 0                               | 27,586                                    | 10,132                            | 1,288                  | 205,647                 |
| Medina County Educational Service Center       | ESC     | Medina     | 1,163,548                       | 0           | 0                               | 0                                         | 0                                 | 123,153                | 0                       |
| Miami County Educational Service Center        | ESC     | Miami      | 4,068,752                       | 0           | 0                               | 3,327                                     | 1,179                             | 0                      | 0                       |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 16,381,265                      | 0           | 0                               | 0                                         | 0                                 | 983,809                | 410,425                 |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 3,787,173                       | 0           | 67,345                          | 0                                         | 3,693                             | 50,104                 | 171,222                 |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 956,699                         | 0           | 0                               | 0                                         | 0                                 | 3,983                  | 2,000                   |
| Portage County Educational Service Center      | ESC     | Portage    | 678,346                         | 0           | 0                               | 0                                         | 0                                 | 0                      | 1,661                   |
| Putnam County Educational Service Center       | ESC     | Putnam     | 1,362,422                       | 0           | 0                               | 0                                         | 543                               | 5,312                  | 48,760                  |
| Ross-Pike Educational Service District         | ESC     | Ross       | 3,666,865                       | 0           | 0                               | 0                                         | 1,632                             | 1,280                  | 102,388                 |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 2,364,245                       | 0           | 0                               | 0                                         | 556                               | 2,080                  | 17,732                  |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 552,720                         | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       |
| Stark County Educational Service Center        | ESC     | Stark      | 2,320,723                       | 0           | 0                               | 0                                         | 1,011                             | 2,023,150              | 557,374                 |
| Summit County Educational Service Center       | ESC     | Summit     | 5,302,686                       | 0           | 0                               | 0                                         | 0                                 | 4,069                  | 116,953                 |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 6,640,209                       | 0           | 0                               | 0                                         | 9,864                             | 0                      | 0                       |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 1,710,633                       | 0           | 0                               | 0                                         | 0                                 | 625,522                | 0                       |
| Wood County Educational Service Center         | ESC     | Wood       | 3,886,300                       | 0           | 0                               | 0                                         | 882                               | 0                      | 97,108                  |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                          |        |           | Assets                          |             |                                 |                                           |                                   |                        |                         |
|----------------------------------------------------------|--------|-----------|---------------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|-------------------------|
| School                                                   | Type   | County    | Cash And<br>Cash<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Interfund<br>Receivable |
| Adams County/Ohio Valley School District                 | School | Adams     | 13,094,823                      | 0           | 0                               | 0                                         | 6,173                             | 77,903                 | 180,145                 |
| Manchester Local School District                         | School | Adams     | 5,338,863                       | 0           | 0                               | 35,596                                    | 1,391                             | 7,863                  | 0                       |
| Delphos City School District                             | School | Allen     | 532,263                         | 0           | 4,916                           | 5,388                                     | 0                                 | 485                    | 0                       |
| Ashland City School District                             | School | Ashland   | 5,268,661                       | 0           | 0                               | 0                                         | 0                                 | 15,965                 | 14,286                  |
| Hillsdale Local School District                          | School | Ashland   | 1,028,445                       | 0           | 0                               | 12,666                                    | 0                                 | 10,628                 | 9,310                   |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 2,517,171                       | 0           | 0                               | 0                                         | 1,376                             | 37                     | 0                       |
| Mapleton Local School District                           | School | Ashland   | 1,444,140                       | 0           | 0                               | 0                                         | 0                                 | 330                    | 82,500                  |
| Ashtabula Area City School District                      | School | Ashtabula | 3,895,756                       | 0           | 0                               | 75,572                                    | 0                                 | 149,538                | 291,989                 |
| Buckeye Local School District                            | School | Ashtabula | 5,224,903                       | 0           | 0                               | 80,667                                    | 3,420                             | 3,404                  | 23,332                  |
| Conneaut Area City School District                       | School | Ashtabula | 3,383,734                       | 0           | 0                               | 43,963                                    | 0                                 | 2,996                  | 8,836                   |
| Geneva Area City School District                         | School | Ashtabula | 3,428,976                       | 0           | 0                               | 66,664                                    | 18,630                            | 407,536                | 0                       |
| Grand Valley Local School District                       | School | Ashtabula | 2,031,225                       | 0           | 0                               | 58,526                                    | 1,851                             | 115                    | 0                       |
| Jefferson Area Local School District                     | School | Ashtabula | 3,147,101                       | 0           | 0                               | 0                                         | 0                                 | 7,823                  | 6,189                   |
| Athens City School District                              | School | Athens    | 7,411,539                       | 0           | 0                               | 0                                         | 0                                 | 0                      | 264,875                 |
| Federal-Hocking Local School District                    | School | Athens    | 4,419,249                       | 0           | 0                               | 19,279                                    | 0                                 | 19,201                 | 86,009                  |
| Nelsonville-York City School District                    | School | Athens    | 4,669,576                       | 0           | 0                               | 3,464                                     | 0                                 | 0                      | 0                       |
| Trimble Local School District                            | School | Athens    | 3,318,937                       | 0           | 0                               | 12,385                                    | 0                                 | 66,477                 | 8,970                   |
| Minster Local School District                            | School | Auglaize  | 1,912,565                       | 0           | 0                               | 0                                         | 546                               | 950                    | 3,700                   |
| New Bremen Local School District                         | School | Auglaize  | 5,645,739                       | 0           | 0                               | 0                                         | 10,817                            | 5,574                  | 1,937                   |
| Barnesville Exempted Village School District             | School | Belmont   | 4,406,604                       | 0           | 0                               | 19,669                                    | 0                                 | 0                      | 103,449                 |
| Bellaire Local School District                           | School | Belmont   | 1,938,571                       | 0           | 0                               | 61,230                                    | 0                                 | 0                      | 81,224                  |
| Bridgeport Exempted Village School District              | School | Belmont   | 1,662,351                       | 0           | 0                               | 0                                         | 500                               | 0                      | 5,882                   |
| Martins Ferry City School District                       | School | Belmont   | 1,803,935                       | 0           | 0                               | 12,685                                    | 0                                 | 0                      | 37,385                  |
| Shadyside Local School District                          | School | Belmont   | 2,257,584                       | 0           | 0                               | 1,338                                     | 0                                 | 88,632                 | 20,328                  |
| St. Clairsville-Richland City School District            | School | Belmont   | 1,170,277                       | 0           | 0                               | 13,672                                    | 0                                 | 0                      | 181,846                 |
| Union Local School District                              | School | Belmont   | 1,373,694                       | 0           | 0                               | 15,426                                    | 0                                 | 1,049                  | 81,840                  |
| Eastern Local School District                            | School | Brown     | 2,847,819                       | 0           | 0                               | 0                                         | 0                                 | 3,442                  | 0                       |
| Fayetteville-Perry Local School District                 | School | Brown     | 1,354,251                       | 0           | 0                               | 0                                         | 0                                 | 1,134                  | 349                     |
| Western Brown Local School District                      | School | Brown     | 3,529,051                       | 0           | 0                               | 0                                         | 606                               | 10,897                 | 20,525                  |
| Edgewood City School District                            | School | Butler    | 7,676,675                       | 0           | 0                               | 0                                         | 0                                 | 39,257                 | 927,817                 |
| Fairfield City School District                           | School | Butler    | 31,397,263                      | 0           | 0                               | 0                                         | 25,750                            | 92,198                 | 347,437                 |
| Lakota Local School District                             | School | Butler    | 38,112,880                      | 0           | 0                               | 0                                         | 21,978                            | 441,896                | 134,962                 |
| Madison Local School District                            | School | Butler    | 1,934,151                       | 0           | 0                               | 0                                         | 211                               | 565                    | 15,723                  |
| Middletown City School District                          | School | Butler    | 1,383,371                       | 0           | 0                               | 0                                         | 0                                 | 115,777                | 7,848                   |
| Monroe Local School District                             | School | Butler    | 6,040,336                       | 0           | 0                               | 0                                         | 0                                 | 351,535                | 0                       |
| New Miami Local School District                          | School | Butler    | 3,799,013                       | 0           | 0                               | 1,509                                     | 0                                 | 2,367                  | 80,682                  |
| Ross Local School District                               | School | Butler    | 7,584,726                       | 0           | 0                               | 0                                         | 3,927                             | 30,580                 | 19,291                  |
| Talawanda School District                                | School | Butler    | 22,727,983                      | 0           | 0                               | 0                                         | 1,958                             | 2,499                  | 0                       |
| Brown Local School District                              | School | Carroll   | 3,702,163                       | 0           | 0                               | 0                                         | 3,072                             | 3,153                  | 39,803                  |
| Carrollton Exempted Village School District              | School | Carroll   | 4,361,697                       | 0           | 0                               | 50,144                                    | 0                                 | 5,809                  | 717,667                 |
| Mechanicsburg Exempted Village School District           | School | Champaign | 1,356,772                       | 0           | 0                               | 0                                         | 0                                 | 0                      | 4,300                   |
| Triad Local School District                              | School | Champaign | 629,717                         | 0           | 0                               | 0                                         | 0                                 | 36,834                 | 0                       |
| Clark Shawnee Local School District                      | School | Clark     | 3,517,040                       | 0           | 0                               | 19,312                                    | 0                                 | 43,790                 | 34,674                  |
| Greenon Local School District                            | School | Clark     | 2,444,809                       | 0           | 0                               | 0                                         | 1,096                             | 14,729                 | 90,187                  |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                           |        |            | Assets                          |             |                                 |                                           |                                   |                        |                         |
|-----------------------------------------------------------|--------|------------|---------------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|-------------------------|
| School                                                    | Type   | County     | Cash And<br>Cash<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Interfund<br>Receivable |
| Northeastern Local School District                        | School | Clark      | 5,082,883                       | 0           | 0                               | 79,638                                    | 3,298                             | 75,213                 | 22,820                  |
| Northwestern Local School District                        | School | Clark      | 5,507,481                       | 0           | 0                               | 47,046                                    | 2,157                             | 30,776                 | 17,240                  |
| Southeastern Local School District                        | School | Clark      | 5,850,951                       | 0           | 0                               | 15,925                                    | 0                                 | 11,525                 | 242,939                 |
| Springfield City School District                          | School | Clark      | 29,778,949                      | 0           | 0                               | 0                                         | 0                                 | 7,452                  | 5,938                   |
| Tecumseh Local School District                            | School | Clark      | 2,388,132                       | 0           | 0                               | 124,100                                   | 0                                 | 70,926                 | 22,178                  |
| Batavia Local School District                             | School | Clermont   | 79,225                          | 0           | 0                               | 0                                         | 0                                 | 2,039                  | 0                       |
| Bethel-Tate Local School District                         | School | Clermont   | 1,974,972                       | 0           | 0                               | 0                                         | 1,540                             | 728                    | 0                       |
| Clermont Northeastern Local School District               | School | Clermont   | 1,883,943                       | 0           | 0                               | 0                                         | 0                                 | 21,271                 | 0                       |
| Felicity-Franklin Local School District                   | School | Clermont   | 2,273,791                       | 0           | 0                               | 0                                         | 0                                 | 9,386                  | 10,126                  |
| Goshen Local School District                              | School | Clermont   | 3,868,898                       | 0           | 0                               | 0                                         | 5,738                             | 0                      | 64,536                  |
| Milford Exempted Village School District                  | School | Clermont   | 18,229,831                      | 0           | 0                               | 68,861                                    | 26,013                            | 39,020                 | 0                       |
| New Richmond Exempted Village School District             | School | Clermont   | 22,322,982                      | 0           | 0                               | 0                                         | 13,066                            | 0                      | 2,072                   |
| West Clermont Local School District                       | School | Clermont   | 8,544,545                       | 0           | 0                               | 0                                         | 0                                 | 10,726                 | 10,499                  |
| Williamsburg Local School District                        | School | Clermont   | 1,748,082                       | 0           | 0                               | 0                                         | 631                               | 60,313                 | 20,000                  |
| Blanchester Local School District                         | School | Clinton    | 5,193,874                       | 0           | 0                               | 0                                         | 0                                 | 162                    | 304,983                 |
| Clinton Massie Local School District                      | School | Clinton    | 2,863,105                       | 0           | 0                               | 0                                         | 205                               | 61,244                 | 0                       |
| East Clinton Local School District                        | School | Clinton    | 4,706,371                       | 0           | 0                               | 0                                         | 9,451                             | 0                      | 0                       |
| Wilmington City School District                           | School | Clinton    | 4,327,972                       | 0           | 0                               | 0                                         | 0                                 | 48,557                 | 17,144                  |
| Beaver Local School District                              | School | Columbiana | 60,850                          | 0           | 0                               | 9,089                                     | 0                                 | 9,604                  | 41,635                  |
| Columbiana Exempted Village School District               | School | Columbiana | 2,686,099                       | 0           | 0                               | 0                                         | 5,155                             | 0                      | 5,058                   |
| Crestview Local School District                           | School | Columbiana | 1,565,771                       | 0           | 0                               | 33,554                                    | 2,630                             | 11,329                 | 91,743                  |
| East Liverpool City School District                       | School | Columbiana | 3,548,992                       | 0           | 0                               | 0                                         | 4,027                             | 5,888                  | 218,057                 |
| East Palestine City School District                       | School | Columbiana | 1,359,171                       | 0           | 0                               | 0                                         | 0                                 | 498                    | 39,146                  |
| Lisbon Exempted Village School District                   | School | Columbiana | 3,027,183                       | 0           | 0                               | 0                                         | 11,044                            | 0                      | 1,789                   |
| Salem City School District                                | School | Columbiana | 1,662,457                       | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       |
| Southern Local School District                            | School | Columbiana | 153,699                         | 0           | 0                               | 0                                         | 0                                 | 0                      | 43,430                  |
| United Local School District                              | School | Columbiana | 5,173,676                       | 0           | 0                               | 0                                         | 9,401                             | 1,491                  | 31,000                  |
| Wellsville Local School District                          | School | Columbiana | 1,393,058                       | 0           | 0                               | 0                                         | 0                                 | 206                    | 0                       |
| Coshocton City School District                            | School | Coshocton  | 1,678,889                       | 0           | 0                               | 0                                         | 0                                 | 0                      | 346,946                 |
| Ridgewood Local School District                           | School | Coshocton  | 4,901,703                       | 0           | 0                               | 0                                         | 2,307                             | 8,129                  | 14,017                  |
| River View Local School District                          | School | Coshocton  | 6,157,394                       | 0           | 12,346                          | 67,841                                    | 0                                 | 2,907                  | 149,200                 |
| Buckeye Central Local School District                     | School | Crawford   | 3,468,419                       | 0           | 0                               | 0                                         | 744                               | 7,269                  | 0                       |
| Bucyrus City School District                              | School | Crawford   | 4,000,023                       | 0           | 0                               | 0                                         | 8,759                             | 0                      | 90,492                  |
| Colonel Crawford Local School District                    | School | Crawford   | 1,286,169                       | 0           | 0                               | 16,565                                    | 561                               | 1,011                  | 62,153                  |
| Galion City School District                               | School | Crawford   | 1,795,756                       | 0           | 0                               | 1,915                                     | 0                                 | 23,830                 | 37,396                  |
| Wynford Local School District                             | School | Crawford   | 435,732                         | 0           | 0                               | 0                                         | 0                                 | 15,406                 | 0                       |
| Bay Village City School District                          | School | Cuyahoga   | 11,278,162                      | 0           | 0                               | 0                                         | 0                                 | 55,514                 | 48,723                  |
| Beachwood City School District                            | School | Cuyahoga   | 24,087,731                      | 0           | 0                               | 91,882                                    | 51,029                            | 232,144                | 1,840,179               |
| Bedford City School District                              | School | Cuyahoga   | 14,865,841                      | 0           | 0                               | 349,108                                   | 0                                 | 18,209                 | 956,500                 |
| Berea City School District                                | School | Cuyahoga   | 2,753,030                       | 0           | 2,321                           | 191,081                                   | 0                                 | 93,209                 | 348,648                 |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 10,051,920                      | 0           | 0                               | 0                                         | 14,385                            | 40,301                 | 0                       |
| Brooklyn City School District                             | School | Cuyahoga   | 2,354,308                       | 0           | 0                               | 13,552                                    | 0                                 | 4,491                  | 335,364                 |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 9,180,756                       | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 26,522,314                      | 0           | 0                               | 485,956                                   | 0                                 | 148,713                | 1,386,512               |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                              |        |           | Assets                          |             |                                 |                                           |                                   |                        |                         |
|----------------------------------------------|--------|-----------|---------------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|-------------------------|
| School                                       | Type   | County    | Cash And<br>Cash<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Interfund<br>Receivable |
| Cleveland Municipal School District          | School | Cuyahoga  | 83,640,883                      | 0           | 0                               | 1,036,595                                 | 174,938                           | 529,362                | 5,593,980               |
| Cuyahoga Heights Local School District       | School | Cuyahoga  | 3,835,139                       | 0           | 0                               | 31,311                                    | 0                                 | 7,075                  | 61,389                  |
| East Cleveland City School District          | School | Cuyahoga  | 10,923,166                      | 0           | 0                               | 0                                         | 0                                 | 25,326                 | 8,207,229               |
| Euclid City School District                  | School | Cuyahoga  | 2,896,678                       | 0           | 0                               | 24,232                                    | 0                                 | 302,929                | 508,997                 |
| Fairview Park City School District           | School | Cuyahoga  | 17,271,085                      | 0           | 0                               | 0                                         | 22,401                            | 7,926                  | 10,000                  |
| Garfield Heights City School District        | School | Cuyahoga  | 2,676,692                       | 0           | 0                               | 0                                         | 348                               | 10,804                 | 656,850                 |
| Independence Local School District           | School | Cuyahoga  | 6,506,362                       | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       |
| Lakewood City School District                | School | Cuyahoga  | 22,581,173                      | 0           | 0                               | 0                                         | 16,755                            | 7,014                  | 0                       |
| Maple Heights City School District           | School | Cuyahoga  | 751,685                         | 0           | 0                               | 0                                         | 0                                 | 13,502                 | 105,046                 |
| Mayfield City School District                | School | Cuyahoga  | 29,632,585                      | 0           | 0                               | 197,416                                   | 14,960                            | 3,479                  | 56,587                  |
| North Olmsted City School District           | School | Cuyahoga  | 22,835,174                      | 0           | 0                               | 0                                         | 0                                 | 9,651                  | 547,318                 |
| North Royalton City School District          | School | Cuyahoga  | 11,199,701                      | 0           | 0                               | 81,437                                    | 528                               | 9,490                  | 88,361                  |
| Olmsted Falls City School District           | School | Cuyahoga  | 9,541,501                       | 0           | 0                               | 289,132                                   | 2,044                             | 38,696                 | 584,996                 |
| Orange City School District                  | School | Cuyahoga  | 28,434,811                      | 0           | 0                               | 98,655                                    | 35,551                            | 12,776                 | 0                       |
| Parma City School District                   | School | Cuyahoga  | 13,863,775                      | 0           | 0                               | 174,922                                   | 0                                 | 767,551                | 1,366,061               |
| Richmond Heights Local School District       | School | Cuyahoga  | 96,964                          | 0           | 0                               | 0                                         | 0                                 | 1,209                  | 481,911                 |
| Rocky River City School District             | School | Cuyahoga  | 5,530,419                       | 0           | 17,651                          | 46,649                                    | 4,238                             | 43,074                 | 87                      |
| Shaker Heights City School District          | School | Cuyahoga  | 25,765,309                      | 0           | 0                               | 0                                         | 43,150                            | 8,074                  | 12,340                  |
| Solon City School District                   | School | Cuyahoga  | 31,234,557                      | 0           | 10,364                          | 91,272                                    | 44,450                            | 44,171                 | 260,000                 |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 14,494,702                      | 0           | 0                               | 27,470                                    | 14,285                            | 46,404                 | 14,000                  |
| Strongsville City School District            | School | Cuyahoga  | 10,097,259                      | 0           | 0                               | 0                                         | 0                                 | 18,156                 | 0                       |
| Warrensville Heights City School District    | School | Cuyahoga  | 16,569,841                      | 0           | 0                               | 0                                         | 0                                 | 5,200                  | 1,116,400               |
| Westlake City School District                | School | Cuyahoga  | 18,499,218                      | 0           | 0                               | 5,980                                     | 15,048                            | 4,498                  | 29,262                  |
| Greenville City School District              | School | Darke     | 8,575,595                       | 0           | 0                               | 32,759                                    | 36,290                            | 108,934                | 370,661                 |
| Ayersville Local School District             | School | Defiance  | 4,542,900                       | 0           | 0                               | 5,883                                     | 942                               | 0                      | 12,510                  |
| Big Walnut Local School District             | School | Delaware  | 8,629,546                       | 0           | 0                               | 0                                         | 6,755                             | 133,228                | 41,285                  |
| Buckeye Valley Local School District         | School | Delaware  | 5,861,544                       | 0           | 0                               | 6,288                                     | 2,077                             | 86,982                 | 10,388                  |
| Delaware City School District                | School | Delaware  | 8,797,786                       | 0           | 0                               | 115,662                                   | 9,506                             | 65,024                 | 6,962                   |
| Olentangy Local School District              | School | Delaware  | 52,729,092                      | 0           | 0                               | 428,738                                   | 97,954                            | 130,584                | 194,975                 |
| Edison Local School District                 | School | Erie      | 3,074,671                       | 0           | 0                               | 15,860                                    | 676                               | 3,390                  | 1,915                   |
| Huron City School District                   | School | Erie      | 5,313,769                       | 0           | 0                               | 0                                         | 2,769                             | 15,355                 | 277,800                 |
| Kelleys Island Local School District         | School | Erie      | 999,274                         | 0           | 0                               | 0                                         | 506                               | 0                      | 0                       |
| Margaretta Local School District             | School | Erie      | 2,382,878                       | 0           | 0                               | 0                                         | 0                                 | 132,528                | 0                       |
| Perkins Local School District                | School | Erie      | 501,428                         | 0           | 0                               | 80,498                                    | 0                                 | 6,767                  | 66,852                  |
| Sandusky City School District                | School | Erie      | 2,842,986                       | 0           | 0                               | 0                                         | 3                                 | 284,012                | 0                       |
| Vermilion Local School District              | School | Erie      | 15,604,113                      | 0           | 0                               | 50,258                                    | 30,758                            | 50,836                 | 78,388                  |
| Amanda-Clearcreek Local School District      | School | Fairfield | 8,930,086                       | 0           | 0                               | 0                                         | 12,085                            | 0                      | 133,530                 |
| Bloom-Carroll Local School District          | School | Fairfield | 2,157,900                       | 0           | 0                               | 0                                         | 1,897                             | 9,739                  | 0                       |
| Fairfield Union Local School District        | School | Fairfield | 7,748,391                       | 0           | 0                               | 165,485                                   | 2,699                             | 4,849                  | 0                       |
| Lancaster City School District               | School | Fairfield | 36,847,322                      | 0           | 0                               | 188,060                                   | 39,719                            | 24,326                 | 61,777                  |
| Liberty Union-Thurston Local School District | School | Fairfield | 6,744,119                       | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       |
| Pickerington Local School District           | School | Fairfield | 26,533,433                      | 0           | 0                               | 0                                         | 17,665                            | 0                      | 165,603                 |
| Miami Trace Local School District            | School | Fayette   | 12,711,684                      | 0           | 0                               | 0                                         | 0                                 | 14,069                 | 0                       |
| Washington Court House City School District  | School | Fayette   | 3,046,598                       | 0           | 0                               | 0                                         | 0                                 | 40,194                 | 239,575                 |

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**As of June 30, 2014**  
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|                                                 |        |          | Assets                          |             |                                 |                                           |                                   |                        |                         |
|-------------------------------------------------|--------|----------|---------------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|-------------------------|
| School                                          | Type   | County   | Cash And<br>Cash<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Interfund<br>Receivable |
| Canal Winchester Local School District          | School | Franklin | 13,135,732                      | 0           | 0                               | 0                                         | 15,448                            | 30,355                 | 0                       |
| Columbus City School District                   | School | Franklin | 259,658,769                     | 0           | 0                               | 91,632                                    | 155,276                           | 135,318                | 10,901,218              |
| Dublin City School District                     | School | Franklin | 48,446,328                      | 0           | 0                               | 222,180                                   | 41,229                            | 2,320,645              | 155,000                 |
| Gahanna-Jefferson City School District          | School | Franklin | 8,163,639                       | 0           | 0                               | 0                                         | 8,691                             | 5,027                  | 352,235                 |
| Grandview Heights City School District          | School | Franklin | 3,743,127                       | 0           | 0                               | 0                                         | 0                                 | 3,845                  | 321,582                 |
| Groveport Madison Local School District         | School | Franklin | 103,305                         | 0           | 0                               | 0                                         | 0                                 | 169,201                | 0                       |
| Hamilton Local School District                  | School | Franklin | 10,073,340                      | 0           | 0                               | 0                                         | 0                                 | 62,075                 | 4,647                   |
| Hilliard City School District                   | School | Franklin | 16,575,664                      | 11,008,593  | 0                               | 0                                         | 44,654                            | 124,395                | 270,829                 |
| New Albany-Plain Local School District          | School | Franklin | 15,280,411                      | 0           | 0                               | 13,867                                    | 0                                 | 0                      | 27,180                  |
| Southwestern City School District               | School | Franklin | 101,214,357                     | 0           | 0                               | 361,926                                   | 5,174                             | 17,278                 | 755,575                 |
| Upper Arlington City School District            | School | Franklin | 28,171,582                      | 8,097,169   | 98,975                          | 0                                         | 53,347                            | 127,073                | 1,450                   |
| Westerville City School District                | School | Franklin | 41,524,320                      | 0           | 0                               | 46,153                                    | 16,650                            | 593,252                | 292,612                 |
| Whitehall City School District                  | School | Franklin | 12,348,686                      | 0           | 0                               | 0                                         | 14,419                            | 114,627                | 1,863                   |
| Worthington City School District                | School | Franklin | 67,867,907                      | 0           | 0                               | 110,386                                   | 157,216                           | 533,755                | 21,500                  |
| Archbold Area Local School District             | School | Fulton   | 0                               | 2,623,266   | 0                               | 0                                         | 0                                 | 21,365                 | 791,940                 |
| Wauseon Exempted Village School District        | School | Fulton   | 2,221,807                       | 0           | 0                               | 30,935                                    | 1,083                             | 3,133                  | 6,396                   |
| Gallia Local School District                    | School | Gallia   | 5,848,919                       | 0           | 0                               | 0                                         | 0                                 | 0                      | 716,207                 |
| Gallipolis City School District                 | School | Gallia   | 1,824,325                       | 0           | 0                               | 65,385                                    | 0                                 | 25,076                 | 111,716                 |
| Berkshire Local School District                 | School | Geauga   | 1,763,511                       | 39,468      | 0                               | 0                                         | 0                                 | 33,506                 | 0                       |
| Cardinal Local School District                  | School | Geauga   | 109,312                         | 0           | 0                               | 39,092                                    | 0                                 | 16,267                 | 20,576                  |
| Kenston Local School District                   | School | Geauga   | 11,694,016                      | 0           | 0                               | 100,332                                   | 4,050                             | 12,745                 | 55,827                  |
| Ledgemont Local School District                 | School | Geauga   | 0                               | 0           | 0                               | 1,476                                     | 0                                 | 0                      | 13,448                  |
| West Geauga Local School District               | School | Geauga   | 10,376,781                      | 0           | 0                               | 0                                         | 0                                 | 0                      | 67,616                  |
| Beavercreek City School District                | School | Greene   | 15,534,353                      | 0           | 0                               | 0                                         | 0                                 | 389,658                | 3,023,900               |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 4,918,137                       | 0           | 0                               | 0                                         | 0                                 | 92,326                 | 0                       |
| Cedar Cliff Local School District               | School | Greene   | 2,984,120                       | 0           | 0                               | 11,779                                    | 0                                 | 21,880                 | 0                       |
| Fairborn City School District                   | School | Greene   | 8,255,633                       | 0           | 0                               | 0                                         | 1,327                             | 156,247                | 61,584                  |
| Greeneview Local School District                | School | Greene   | 6,467,551                       | 0           | 0                               | 0                                         | 727                               | 61,561                 | 39,315                  |
| Xenia Community School District                 | School | Greene   | 11,886,080                      | 0           | 0                               | 6,652                                     | 1,330                             | 596                    | 0                       |
| Yellow Springs Exempted Village School District | School | Greene   | 2,816,704                       | 0           | 0                               | 0                                         | 353                               | 49,169                 | 16,952                  |
| Cambridge City School District                  | School | Guernsey | 1,611,763                       | 24,316      | 0                               | 55,997                                    | 0                                 | 23,261                 | 37,563                  |
| East Guernsey Local School District             | School | Guernsey | 3,770,555                       | 0           | 0                               | 0                                         | 0                                 | 0                      | 247,273                 |
| Rolling Hills Local School District             | School | Guernsey | 4,411,533                       | 0           | 0                               | 18,915                                    | 0                                 | 4,617                  | 297,716                 |
| Cincinnati City School District                 | School | Hamilton | 105,093,039                     | 0           | 0                               | 0                                         | 48,234                            | 396,840                | 23,820,284              |
| Deer Park Community City School District        | School | Hamilton | 6,403,590                       | 0           | 0                               | 0                                         | 3                                 | 43,010                 | 100,036                 |
| Finneytown Local School District                | School | Hamilton | 3,955,609                       | 30,041      | 0                               | 0                                         | 0                                 | 63,800                 | 597                     |
| Forest Hills Local School District              | School | Hamilton | 13,306,455                      | 0           | 0                               | 234,028                                   | 0                                 | 169,322                | 0                       |
| Indian Hill Exempted Village School District    | School | Hamilton | 32,043,459                      | 0           | 0                               | 0                                         | 118,605                           | 0                      | 0                       |
| Loveland City School District                   | School | Hamilton | 4,016,631                       | 0           | 0                               | 0                                         | 1,598                             | 56,963                 | 0                       |
| Madeira City School District                    | School | Hamilton | 7,828,893                       | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       |
| Mariemont City School District                  | School | Hamilton | 7,501,221                       | 0           | 0                               | 0                                         | 4,547                             | 41,959                 | 0                       |
| Mt. Healthy City School District                | School | Hamilton | 10,253,316                      | 0           | 0                               | 0                                         | 2,959                             | 95,193                 | 286,364                 |
| North College Hill City School District         | School | Hamilton | 470,819                         | 0           | 0                               | 0                                         | 0                                 | 1,196                  | 258,380                 |
| Northwest Local School District                 | School | Hamilton | 33,707,455                      | 0           | 0                               | 0                                         | 40,250                            | 46,150                 | 380,728                 |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                 |        |           | Assets                  |             |                                 |                                           |                                   |                        |                         |
|-------------------------------------------------|--------|-----------|-------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|-------------------------|
| School                                          | Type   | County    | Cash And<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Interfund<br>Receivable |
| Norwood City School District                    | School | Hamilton  | 3,997,012               | 0           | 0                               | 2,310                                     | 857                               | 63,284                 | 261,032                 |
| Oak Hills Local School District                 | School | Hamilton  | 16,571,538              | 0           | 0                               | 0                                         | 4,408                             | 23,764                 | 2,079,177               |
| Princeton City School District                  | School | Hamilton  | 17,654,329              | 0           | 0                               | 0                                         | 1,605                             | 130,021                | 752,946                 |
| Reading Community City School District          | School | Hamilton  | 2,729,308               | 0           | 0                               | 0                                         | 3,310                             | 1,071                  | 1,000                   |
| Southwest Local School District                 | School | Hamilton  | 5,254,176               | 0           | 0                               | 0                                         | 2,076                             | 47,105                 | 0                       |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 6,032,591               | 0           | 0                               | 0                                         | 49                                | 70,338                 | 419,773                 |
| Sycamore Community City School District         | School | Hamilton  | 36,482,603              | 0           | 0                               | 27,335                                    | 35,149                            | 191,326                | 73,123                  |
| Three Rivers Local School District              | School | Hamilton  | 9,382,065               | 0           | 0                               | 0                                         | 4,350                             | 52,677                 | 20,409                  |
| Winton Woods City School District               | School | Hamilton  | 13,529,000              | 0           | 0                               | 0                                         | 0                                 | 25,163                 | 0                       |
| Wyoming City School District                    | School | Hamilton  | 11,213,386              | 0           | 0                               | 0                                         | 17,894                            | 47,000                 | 59,800                  |
| Arcadia Local School District                   | School | Hancock   | 4,802,720               | 0           | 0                               | 8,554                                     | 297                               | 9,421                  | 26,788                  |
| Arlington Local School District                 | School | Hancock   | 1,232,479               | 0           | 0                               | 11,266                                    | 369                               | 5,576                  | 1,180                   |
| Findlay City School District                    | School | Hancock   | 13,422,682              | 0           | 0                               | 0                                         | 70,729                            | 1,723                  | 0                       |
| Liberty Benton Local School District            | School | Hancock   | 6,956,543               | 0           | 0                               | 9,423                                     | 4,166                             | 21,892                 | 0                       |
| Van Buren Local School District                 | School | Hancock   | 7,473,437               | 0           | 0                               | 0                                         | 10,861                            | 26,401                 | 0                       |
| Conotton Valley Union Local School District     | School | Harrison  | 843,928                 | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       |
| Holgate Local School District                   | School | Henry     | 2,206,112               | 0           | 0                               | 11,771                                    | 1,792                             | 6,891                  | 0                       |
| Liberty Center Local School District            | School | Henry     | 6,034,190               | 0           | 0                               | 20,623                                    | 9,198                             | 48,275                 | 0                       |
| Napoleon Area City School District              | School | Henry     | 5,186,634               | 4,830,854   | 0                               | 97,610                                    | 970                               | 2,952                  | 110,000                 |
| Patrick Henry Local School District             | School | Henry     | 3,987,265               | 0           | 0                               | 0                                         | 741                               | 48,902                 | 0                       |
| Fairfield Local School District                 | School | Highland  | 2,458,817               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       |
| Greenfield Exempted Village School District     | School | Highland  | 7,393,834               | 0           | 0                               | 0                                         | 0                                 | 1,609                  | 3,935,290               |
| Hillsboro City School District                  | School | Highland  | 5,894,873               | 0           | 0                               | 0                                         | 13,138                            | 80,727                 | 34,001                  |
| Lynchburg Clay Local School District            | School | Highland  | 6,872,661               | 0           | 0                               | 0                                         | 16,443                            | 0                      | 23,809                  |
| Logan-Hocking Local School District             | School | Hocking   | 10,537,235              | 0           | 0                               | 167,587                                   | 42                                | 18,217                 | 55,650                  |
| East Holmes Local School District               | School | Holmes    | 5,992,980               | 0           | 0                               | 23,110                                    | 0                                 | 0                      | 0                       |
| West Holmes Local School District               | School | Holmes    | 8,674,691               | 0           | 0                               | 42,461                                    | 0                                 | 0                      | 0                       |
| Bellevue City School District                   | School | Huron     | 7,019,882               | 0           | 0                               | 26,499                                    | 476                               | 1,029                  | 0                       |
| Monroeville Local School District               | School | Huron     | 259,356                 | 0           | 0                               | 0                                         | 391                               | 2,911                  | 0                       |
| New London Local School District                | School | Huron     | 1,365,697               | 0           | 0                               | 0                                         | 258                               | 39,887                 | 27,635                  |
| Norwalk City School District                    | School | Huron     | 3,968,281               | 0           | 0                               | 0                                         | 0                                 | 0                      | 55,109                  |
| South Central Local School District             | School | Huron     | 2,535,372               | 0           | 0                               | 15,100                                    | 344                               | 0                      | 6,313                   |
| Western Reserve Local School District           | School | Huron     | 1,504,919               | 0           | 0                               | 0                                         | 892                               | 713                    | 0                       |
| Willard City School District                    | School | Huron     | 820,231                 | 0           | 0                               | 31,838                                    | 9                                 | 10,259                 | 17,854                  |
| Wellston City School District                   | School | Jackson   | 6,095,549               | 0           | 0                               | 0                                         | 123                               | 3,390                  | 124,317                 |
| Buckeye Local School District                   | School | Jefferson | 1,087,341               | 0           | 0                               | 72,566                                    | 0                                 | 0                      | 6,532                   |
| Edison Local School District                    | School | Jefferson | 1,807,465               | 0           | 0                               | 0                                         | 0                                 | 111                    | 221,634                 |
| Indian Creek Local School District              | School | Jefferson | 1,128,321               | 0           | 0                               | 67,021                                    | 0                                 | 6,104                  | 79,926                  |
| Steubenville City School District               | School | Jefferson | 3,681,513               | 0           | 0                               | 11,341                                    | 5,436                             | 0                      | 0                       |
| Toronto City School District                    | School | Jefferson | 1,295,024               | 0           | 0                               | 0                                         | 0                                 | 13,831                 | 0                       |
| Kirtland Local School District                  | School | Lake      | 6,620,686               | 0           | 0                               | 0                                         | 0                                 | 75,879                 | 51,416                  |
| Mentor Exempted Village School District         | School | Lake      | 52,653,219              | 0           | 0                               | 104,117                                   | 61,556                            | 97,336                 | 835,967                 |
| Perry Local School District                     | School | Lake      | 21,719,564              | 0           | 0                               | 202,712                                   | 20,031                            | 5,985                  | 28,825                  |
| Riverside Local School District                 | School | Lake      | 4,649,175               | 0           | 0                               | 120,787                                   | 0                                 | 14,488                 | 0                       |



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                   |        |          | Assets                          |             |                                 |                                           |                                   |                        |                         |
|---------------------------------------------------|--------|----------|---------------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|-------------------------|
| School                                            | Type   | County   | Cash And<br>Cash<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Interfund<br>Receivable |
| Willoughby-Eastlake City School District          | School | Lake     | 15,170,964                      | 0           | 0                               | 0                                         | 0                                 | 28,748                 | 585,270                 |
| Chesapeake Union Exempted Village School District | School | Lawrence | 2,056,883                       | 0           | 0                               | 0                                         | 0                                 | 200                    | 518                     |
| Dawson-Bryant Local School District               | School | Lawrence | 4,495,327                       | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       |
| Fairland Local School District                    | School | Lawrence | 4,287,258                       | 0           | 0                               | 30,293                                    | 1,260                             | 0                      | 12,229                  |
| Ironton City School District                      | School | Lawrence | 3,143,267                       | 0           | 0                               | 0                                         | 0                                 | 0                      | 75,000                  |
| Rock Hill Local School District                   | School | Lawrence | 4,571,893                       | 0           | 0                               | 0                                         | 0                                 | 0                      | 10,731                  |
| South Point Local School District                 | School | Lawrence | 7,567,967                       | 0           | 0                               | 13,357                                    | 0                                 | 0                      | 108,374                 |
| Symmes Valley Local School District               | School | Lawrence | 3,228,395                       | 0           | 0                               | 0                                         | 28                                | 8,151                  | 40,763                  |
| Granville Exempted Village School District        | School | Licking  | 2,813,278                       | 0           | 0                               | 0                                         | 0                                 | 2,290                  | 0                       |
| Heath City School District                        | School | Licking  | 672,600                         | 1,306,411   | 0                               | 0                                         | 1,419                             | 0                      | 0                       |
| Johnstown-Monroe Local School District            | School | Licking  | 15,788,397                      | 0           | 0                               | 0                                         | 971                               | 1,304                  | 0                       |
| Lakewood Local School District                    | School | Licking  | 849,659                         | 10,829,715  | 0                               | 45,820                                    | 11,148                            | 113,094                | 0                       |
| Licking Heights Local School District             | School | Licking  | 4,903,052                       | 0           | 0                               | 0                                         | 0                                 | 0                      | 373,815                 |
| Licking Valley Local School District              | School | Licking  | 6,583,889                       | 0           | 0                               | 0                                         | 0                                 | 1,722                  | 0                       |
| Newark City School District                       | School | Licking  | 17,480,405                      | 0           | 0                               | 0                                         | 2,644                             | 12,727                 | 58,484                  |
| North Fork Local School District                  | School | Licking  | 3,009,354                       | 0           | 0                               | 0                                         | 6,983                             | 7,555                  | 50,861                  |
| Northridge Local School District                  | School | Licking  | 8,587,862                       | 0           | 1,975                           | 1,919                                     | 98                                | 15,054                 | 16,416                  |
| Riverside Local School District                   | School | Logan    | 2,158,236                       | 0           | 0                               | 0                                         | 477                               | 0                      | 0                       |
| Amherst Exempted Village School District          | School | Lorain   | 5,632,562                       | 4,018,201   | 0                               | 0                                         | 3,768                             | 42,532                 | 2,879                   |
| Avon Lake City School District                    | School | Lorain   | 6,758,019                       | 0           | 0                               | 34,038                                    | 8,400                             | 0                      | 0                       |
| Avon Local School District                        | School | Lorain   | 12,601,631                      | 0           | 0                               | 0                                         | 27,687                            | 38,094                 | 263,010                 |
| Columbia Local School District                    | School | Lorain   | 1,506,096                       | 0           | 0                               | 0                                         | 0                                 | 2,394                  | 0                       |
| Elyria City School District                       | School | Lorain   | 11,104,709                      | 0           | 0                               | 0                                         | 13,849                            | 5,052                  | 362,122                 |
| Firelands Local School District                   | School | Lorain   | 4,365,592                       | 0           | 0                               | 0                                         | 791                               | 18,056                 | 0                       |
| Keystone Local School District                    | School | Lorain   | 2,463,722                       | 0           | 0                               | 0                                         | 2,338                             | 6,780                  | 0                       |
| Lorain City School District                       | School | Lorain   | 7,578,695                       | 0           | 0                               | 0                                         | 0                                 | 6,430                  | 1,468,155               |
| Midview Local School District                     | School | Lorain   | 1,956,708                       | 0           | 0                               | 225,162                                   | 0                                 | 39,982                 | 77,300                  |
| North Ridgeville City School District             | School | Lorain   | 10,463,536                      | 0           | 0                               | 0                                         | 0                                 | 78,067                 | 1,150,992               |
| Oberlin City School District                      | School | Lorain   | 1,316,713                       | 0           | 0                               | 0                                         | 1,651                             | 25,831                 | 17,825                  |
| Sheffield-Sheffield Lake City School District     | School | Lorain   | 5,359,386                       | 0           | 0                               | 10,798                                    | 0                                 | 10,740                 | 166,500                 |
| Wellington Exempted Village School District       | School | Lorain   | 2,795,140                       | 0           | 0                               | 0                                         | 1,205                             | 11,768                 | 4,000                   |
| Anthony Wayne Local School District               | School | Lucas    | 4,535,539                       | 0           | 0                               | 49,021                                    | 2,723                             | 0                      | 202,546                 |
| Oregon City School District                       | School | Lucas    | 8,806,304                       | 0           | 0                               | 0                                         | 18,637                            | 21,448                 | 499,111                 |
| Ottawa Hills Local School District                | School | Lucas    | 3,192,953                       | 2,922,418   | 0                               | 0                                         | 8,902                             | 4,046                  | 0                       |
| Springfield Local School District                 | School | Lucas    | 1,905,073                       | 0           | 0                               | 0                                         | 0                                 | 3,438                  | 137,000                 |
| Sylvania City School District                     | School | Lucas    | 4,709,711                       | 0           | 0                               | 0                                         | 0                                 | 234,246                | 142,402                 |
| Toledo City School District                       | School | Lucas    | 43,548,539                      | 0           | 73,616                          | 0                                         | 104,577                           | 1,016,833              | 3,817,826               |
| Washington Local School District                  | School | Lucas    | 28,450,325                      | 0           | 0                               | 91,898                                    | 0                                 | 22,388                 | 400,000                 |
| Jefferson Local School District                   | School | Madison  | 4,509,818                       | 0           | 0                               | 0                                         | 2,114                             | 115,953                | 0                       |
| Jonathan Alder Local School District              | School | Madison  | 786,257                         | 0           | 0                               | 0                                         | 768                               | 0                      | 39,524                  |
| London City School District                       | School | Madison  | 3,825,118                       | 0           | 0                               | 0                                         | 0                                 | 21,236                 | 15,632                  |
| Madison-Plains Local School District              | School | Madison  | 6,176,903                       | 0           | 0                               | 0                                         | 0                                 | 70,194                 | 4,038                   |
| Austintown Local School District                  | School | Mahoning | 6,183,946                       | 0           | 0                               | 0                                         | 0                                 | 2,952                  | 56,929                  |
| Boardman Local School District                    | School | Mahoning | 8,938,332                       | 0           | 0                               | 69,185                                    | 0                                 | 36,648                 | 92,197                  |

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|                                            |        |            | Assets                          |             |                                 |                                           |                                   |                        |                         |
|--------------------------------------------|--------|------------|---------------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|-------------------------|
| School                                     | Type   | County     | Cash And<br>Cash<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Interfund<br>Receivable |
| Campbell City School District              | School | Mahoning   | 312,196                         | 0           | 0                               | 0                                         | 0                                 | 0                      | 60,795                  |
| Canfield Local School District             | School | Mahoning   | 4,211,246                       | 3,212,460   | 0                               | 69,253                                    | 1,361                             | 34,778                 | 0                       |
| Jackson-Milton Local School District       | School | Mahoning   | 2,312,248                       | 0           | 0                               | 0                                         | 0                                 | 5,335                  | 0                       |
| Lowellville Local School District          | School | Mahoning   | 1,850,632                       | 0           | 0                               | 0                                         | 6,264                             | 0                      | 0                       |
| Poland Local School District               | School | Mahoning   | 3,776,815                       | 0           | 0                               | 0                                         | 0                                 | 27,989                 | 0                       |
| Sebring Local School District              | School | Mahoning   | 609,032                         | 0           | 0                               | 0                                         | 174                               | 10,480                 | 9,524                   |
| South Range Local School District          | School | Mahoning   | 923,855                         | 0           | 0                               | 6,279                                     | 0                                 | 2,860                  | 932                     |
| Springfield Local School District          | School | Mahoning   | 1,804,639                       | 0           | 0                               | 0                                         | 0                                 | 11,166                 | 0                       |
| Struthers City School District             | School | Mahoning   | 7,079,294                       | 0           | 0                               | 0                                         | 1,653                             | 13,834                 | 230,650                 |
| West Branch Local School District          | School | Mahoning   | 4,127,138                       | 0           | 0                               | 0                                         | 2,015                             | 8,693                  | 103,760                 |
| Western Reserve Local School District      | School | Mahoning   | 1,156,505                       | 0           | 0                               | 83,224                                    | 1,051                             | 4,437                  | 291,007                 |
| Youngstown City School District            | School | Mahoning   | 12,616,632                      | 0           | 0                               | 360,821                                   | 9,607                             | 102,220                | 784,000                 |
| Elgin Local School District                | School | Marion     | 6,451,602                       | 0           | 0                               | 13,662                                    | 2,077                             | 22,854                 | 0                       |
| Marion City School District                | School | Marion     | 13,995,060                      | 0           | 0                               | 22,430                                    | 22,706                            | 593,625                | 160,412                 |
| Pleasant Local School District             | School | Marion     | 2,171,315                       | 0           | 0                               | 0                                         | 2,743                             | 1,257                  | 0                       |
| Ridgedale Local School District            | School | Marion     | 3,039,006                       | 0           | 0                               | 0                                         | 0                                 | 0                      | 42,520                  |
| River Valley Local School District         | School | Marion     | 2,138,060                       | 0           | 0                               | 28,823                                    | 0                                 | 67,398                 | 13,795                  |
| Black River Local School District          | School | Medina     | 1,281,411                       | 0           | 0                               | 0                                         | 0                                 | 55,587                 | 4,500                   |
| Brunswick City School District             | School | Medina     | 2,728,835                       | 0           | 0                               | 296,976                                   | 0                                 | 0                      | 461,719                 |
| Buckeye Local School District              | School | Medina     | 4,709,877                       | 0           | 0                               | 0                                         | 0                                 | 84,521                 | 40,998                  |
| Cloverleaf Local School District           | School | Medina     | 4,168,171                       | 0           | 0                               | 0                                         | 0                                 | 0                      | 321,286                 |
| Highland Local School District             | School | Medina     | 13,049,918                      | 0           | 0                               | 52,182                                    | 33,177                            | 159,417                | 500                     |
| Medina City School District                | School | Medina     | 27,342,952                      | 0           | 0                               | 43,275                                    | 0                                 | 6,431                  | 169,772                 |
| Wadsworth City School District             | School | Medina     | 8,718,769                       | 0           | 0                               | 112,027                                   | 1,205                             | 422,251                | 2,200,465               |
| Eastern Local School District              | School | Meigs      | 1,099,403                       | 0           | 0                               | 0                                         | 0                                 | 2,067                  | 3,129                   |
| Meigs Local School District                | School | Meigs      | 1,836,234                       | 0           | 0                               | 57,582                                    | 48                                | 1,354                  | 0                       |
| Southern Local School District             | School | Meigs      | 1,083,674                       | 0           | 0                               | 4,436                                     | 1,612                             | 6,285                  | 11,756                  |
| Bethel Local School District               | School | Miami      | 2,677,581                       | 0           | 0                               | 0                                         | 0                                 | 4,798                  | 9,829                   |
| Covington Exempted Village School District | School | Miami      | 2,024,170                       | 0           | 0                               | 0                                         | 699                               | 8,737                  | 0                       |
| Miami East Local School District           | School | Miami      | 2,283,540                       | 0           | 0                               | 67,197                                    | 1,347                             | 12,667                 | 0                       |
| Piqua City School District                 | School | Miami      | 10,313,066                      | 0           | 0                               | 1,218                                     | 0                                 | 13,708                 | 264,955                 |
| Tipp City Exempted Village School District | School | Miami      | 2,725,382                       | 0           | 0                               | 0                                         | 0                                 | 28,120                 | 5,000                   |
| Troy City School District                  | School | Miami      | 9,353,833                       | 0           | 0                               | 112,702                                   | 0                                 | 45,713                 | 284                     |
| Switzerland of Ohio Local School District  | School | Monroe     | 3,971,539                       | 0           | 0                               | 0                                         | 0                                 | 18,362                 | 204,755                 |
| Brookville Local School District           | School | Montgomery | 3,960,439                       | 0           | 0                               | 48,962                                    | 0                                 | 98,082                 | 0                       |
| Centerville City School District           | School | Montgomery | 19,741,179                      | 0           | 0                               | 0                                         | 67,087                            | 0                      | 91,065                  |
| Dayton City School District                | School | Montgomery | 9,140,657                       | 0           | 0                               | 0                                         | 57,820                            | 741,171                | 1,049,224               |
| Huber Heights City School District         | School | Montgomery | 9,717,751                       | 2,488,408   | 0                               | 187,519                                   | 0                                 | 0                      | 21,132                  |
| Jefferson Township Local School District   | School | Montgomery | 4,451,145                       | 0           | 0                               | 27,370                                    | 0                                 | 893                    | 101,994                 |
| Kettering City School District             | School | Montgomery | 13,965,796                      | 0           | 0                               | 103,004                                   | 10,694                            | 37,476                 | 718,229                 |
| Mad River Local School District            | School | Montgomery | 17,048,496                      | 0           | 0                               | 0                                         | 9,336                             | 208                    | 122,988                 |
| Miamisburg City School District            | School | Montgomery | 10,803,142                      | 0           | 0                               | 0                                         | 15,690                            | 26,145                 | 13,800                  |
| New Lebanon Local School District          | School | Montgomery | 7,045,639                       | 0           | 0                               | 0                                         | 0                                 | 15,638                 | 7,310                   |
| Northmont City School District             | School | Montgomery | 11,108,570                      | 0           | 0                               | 0                                         | 0                                 | 275,031                | 15,000                  |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                              |        |            | Assets                  |             |                                 |                                           |                                   |                        |                         |
|----------------------------------------------|--------|------------|-------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|-------------------------|
| School                                       | Type   | County     | Cash And<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Interfund<br>Receivable |
| Northridge Local School District             | School | Montgomery | 6,822,936               | 2,823,626   | 0                               | 7,077                                     | 0                                 | 2,653                  | 0                       |
| Oakwood City School District                 | School | Montgomery | 1,645,471               | 0           | 0                               | 0                                         | 0                                 | 9,822                  | 522,729                 |
| Trotwood-Madison City School District        | School | Montgomery | 23,930,407              | 0           | 0                               | 0                                         | 0                                 | 80,254                 | 446,603                 |
| Valley View Local School District            | School | Montgomery | 1,404,051               | 0           | 0                               | 0                                         | 1,805                             | 106,122                | 32,490                  |
| Vandalia-Butler City School District         | School | Montgomery | 9,922,685               | 0           | 0                               | 0                                         | 2,197                             | 152,858                | 0                       |
| West Carrollton City School District         | School | Montgomery | 10,880,838              | 0           | 0                               | 0                                         | 24,221                            | 64,210                 | 0                       |
| Morgan Local School District                 | School | Morgan     | 8,363,988               | 0           | 0                               | 22,354                                    | 0                                 | 2,021                  | 310,232                 |
| Cardington-Lincoln Local School District     | School | Morrow     | 248,266                 | 0           | 0                               | 0                                         | 0                                 | 1,130                  | 81,978                  |
| Highland Local School District               | School | Morrow     | 5,283,006               | 0           | 0                               | 59,901                                    | 391                               | 23,369                 | 0                       |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 2,908,185               | 0           | 0                               | 0                                         | 2,406                             | 34,040                 | 146,292                 |
| Northmor Local School District               | School | Morrow     | 270,554                 | 0           | 0                               | 3,116                                     | 513                               | 0                      | 37,500                  |
| East Muskingum Local School Dist             | School | Muskingum  | 4,757,322               | 0           | 0                               | 162,101                                   | 6,121                             | 5,410                  | 63,280                  |
| Franklin Local School District               | School | Muskingum  | 7,135,156               | 0           | 0                               | 16,233                                    | 0                                 | 10,540                 | 212,442                 |
| Maysville Local School District              | School | Muskingum  | 892,248                 | 0           | 0                               | 7,343                                     | 0                                 | 18,869                 | 403,901                 |
| Tri-Valley Local School District             | School | Muskingum  | 3,203,759               | 0           | 100,522                         | 0                                         | 0                                 | 0                      | 814,946                 |
| West Muskingum Local School District         | School | Muskingum  | 1,707,081               | 0           | 0                               | 21,314                                    | 2,100                             | 6,594                  | 52,315                  |
| Zanesville City School District              | School | Muskingum  | 3,013,743               | 0           | 0                               | 0                                         | 0                                 | 9,950                  | 698,714                 |
| Caldwell Exempted Village School District    | School | Noble      | 1,505,590               | 0           | 0                               | 0                                         | 0                                 | 229,757                | 173                     |
| Noble Local School District                  | School | Noble      | 3,420,135               | 0           | 0                               | 34,541                                    | 154                               | 26,921                 | 163,766                 |
| Crooksville Exempted Village School District | School | Perry      | 788,438                 | 0           | 0                               | 0                                         | 0                                 | 248                    | 123,579                 |
| Circleville City School District             | School | Pickaway   | 16,183,040              | 0           | 0                               | 20,069                                    | 8,597                             | 7,216                  | 577,125                 |
| Logan Elm Local School District              | School | Pickaway   | 8,409,113               | 0           | 0                               | 0                                         | 3,318                             | 2,634                  | 304,962                 |
| Teays Valley Local School District           | School | Pickaway   | 9,282,394               | 0           | 0                               | 87,435                                    | 19,738                            | 18,290                 | 32,681                  |
| Westfall Local School District               | School | Pickaway   | 9,748,712               | 0           | 0                               | 0                                         | 0                                 | 154,220                | 0                       |
| Scioto Valley Local School District          | School | Pike       | 7,471,663               | 0           | 0                               | 0                                         | 5,984                             | 2,499                  | 3,494                   |
| Waverly City School District                 | School | Pike       | 4,485,859               | 0           | 0                               | 0                                         | 0                                 | 0                      | 98,057                  |
| Western Local School District                | School | Pike       | 2,048,857               | 0           | 0                               | 0                                         | 0                                 | 0                      | 522                     |
| Aurora City School District                  | School | Portage    | 5,267,847               | 0           | 0                               | 0                                         | 0                                 | 86,991                 | 123,134                 |
| Crestwood Local School District              | School | Portage    | 2,440,476               | 0           | 0                               | 0                                         | 0                                 | 0                      | 91,533                  |
| Field Local School District                  | School | Portage    | 2,716,162               | 0           | 0                               | 0                                         | 0                                 | 2,790                  | 0                       |
| James A. Garfield Local School District      | School | Portage    | 2,396,551               | 0           | 0                               | 31,136                                    | 533                               | 2,876                  | 32,225                  |
| Kent City School District                    | School | Portage    | 13,522,220              | 0           | 0                               | 85,501                                    | 5,167                             | 173,310                | 263,000                 |
| Ravenna City School District                 | School | Portage    | 645,012                 | 0           | 0                               | 0                                         | 21                                | 27,576                 | 0                       |
| Rootstown Local School District              | School | Portage    | 2,029,021               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       |
| Southeast Local School District              | School | Portage    | 13,595,693              | 0           | 0                               | 0                                         | 0                                 | 364                    | 0                       |
| Streetsboro City School District             | School | Portage    | 4,066,028               | 0           | 0                               | 0                                         | 0                                 | 274,718                | 1,835                   |
| Waterloo Local School District               | School | Portage    | 1,910,219               | 0           | 0                               | 29,835                                    | 879                               | 645                    | 0                       |
| Windham Exempted Village School District     | School | Portage    | 3,186,287               | 206,666     | 0                               | 20,423                                    | 315                               | 0                      | 28,660                  |
| Tri-County North Local School District       | School | Preble     | 1,166,698               | 0           | 0                               | 13,580                                    | 0                                 | 17,037                 | 10,580                  |
| Clear Fork Valley Local School District      | School | Richland   | 6,822,195               | 0           | 0                               | 11,675                                    | 1,231                             | 20,569                 | 89,568                  |
| Crestview Local School District              | School | Richland   | 5,998,105               | 0           | 0                               | 10,996                                    | 3,894                             | 19,152                 | 8,600                   |
| Lucas Local School District                  | School | Richland   | 4,927,060               | 0           | 0                               | 0                                         | 2,442                             | 2,480                  | 0                       |
| Madison Local School District                | School | Richland   | 3,732,313               | 0           | 0                               | 0                                         | 11,951                            | 31,461                 | 0                       |
| Mansfield City School District               | School | Richland   | 3,173,292               | 0           | 0                               | 42,000                                    | 194                               | 225,212                | 111,700                 |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                      |        |          | Assets                          |             |                                 |                                           |                                   |                        |                         |
|------------------------------------------------------|--------|----------|---------------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|-------------------------|
| School                                               | Type   | County   | Cash And<br>Cash<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Interfund<br>Receivable |
| Ontario Local School District                        | School | Richland | 4,301,425                       | 0           | 0                               | 197,114                                   | 5,167                             | 180                    | 73,518                  |
| Plymouth Local School District                       | School | Richland | 3,134,104                       | 0           | 0                               | 49,944                                    | 305                               | 0                      | 0                       |
| Shelby City School District                          | School | Richland | 5,385,293                       | 0           | 0                               | 99,886                                    | 836                               | 3,560                  | 17,591                  |
| Adena Local School District                          | School | Ross     | 4,029,763                       | 0           | 0                               | 0                                         | 0                                 | 47,343                 | 15,238                  |
| Chillicothe City School District                     | School | Ross     | 4,284,399                       | 0           | 0                               | 0                                         | 0                                 | 3,329                  | 61,233                  |
| Huntington Local School District                     | School | Ross     | 4,063,993                       | 0           | 0                               | 46,899                                    | 0                                 | 4,927                  | 35,423                  |
| Paint Valley Local School District                   | School | Ross     | 2,652,357                       | 0           | 0                               | 0                                         | 14                                | 9,428                  | 1,059                   |
| Southeastern Local School District                   | School | Ross     | 8,592,400                       | 0           | 0                               | 0                                         | 4,552                             | 0                      | 156,945                 |
| Union-Scioto Local School District                   | School | Ross     | 12,843,823                      | 0           | 0                               | 0                                         | 32,672                            | 2,607                  | 5,822                   |
| Zane Trace Local School District                     | School | Ross     | 3,374,897                       | 0           | 0                               | 22,398                                    | 0                                 | 0                      | 123,628                 |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 3,845,900                       | 0           | 0                               | 0                                         | 7,749                             | 20,587                 | 6,526                   |
| Fremont City School District                         | School | Sandusky | 12,552,491                      | 0           | 0                               | 0                                         | 11,104                            | 124,451                | 43,810                  |
| Gibsonburg Exempted Village School District          | School | Sandusky | 243,864                         | 0           | 0                               | 0                                         | 55                                | 915                    | 0                       |
| Woodmore Local School District                       | School | Sandusky | 133,115                         | 0           | 0                               | 18,112                                    | 0                                 | 0                      | 32,804                  |
| Bloom Vernon Local School District                   | School | Scioto   | 2,129,031                       | 0           | 0                               | 13,392                                    | 0                                 | 6,468                  | 0                       |
| Clay Local School District                           | School | Scioto   | 779,095                         | 0           | 0                               | 6,125                                     | 0                                 | 892                    | 285                     |
| Green Local School District                          | School | Scioto   | 1,254,867                       | 0           | 0                               | 0                                         | 0                                 | 0                      | 239,270                 |
| Minford Local School District                        | School | Scioto   | 1,129,039                       | 0           | 0                               | 0                                         | 0                                 | 698                    | 198,990                 |
| New Boston Local School District                     | School | Scioto   | 970,972                         | 0           | 0                               | 5,598                                     | 0                                 | 0                      | 132,392                 |
| Northwest Local School District                      | School | Scioto   | 486,729                         | 0           | 0                               | 0                                         | 0                                 | 0                      | 197,002                 |
| Portsmouth City School District                      | School | Scioto   | 1,179,965                       | 0           | 0                               | 9,885                                     | 2,328                             | 3,764                  | 49,245                  |
| Washington-Nile Local School District                | School | Scioto   | 3,699,076                       | 0           | 0                               | 39,646                                    | 4,047                             | 22,180                 | 0                       |
| Wheelersburg Local School District                   | School | Scioto   | 1,962,727                       | 0           | 0                               | 22,792                                    | 5,404                             | 0                      | 0                       |
| Bettsville Local School District                     | School | Seneca   | 17,341                          | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       |
| Seneca-East Local School District                    | School | Seneca   | 963,317                         | 0           | 0                               | 1,844                                     | 521                               | 122                    | 0                       |
| Tiffin City School District                          | School | Seneca   | 5,410,162                       | 0           | 0                               | 0                                         | 0                                 | 27,505                 | 0                       |
| Anna Local School District                           | School | Shelby   | 4,139,393                       | 0           | 0                               | 0                                         | 13,108                            | 15,896                 | 5,148                   |
| Botkins Local School District                        | School | Shelby   | 3,931,068                       | 0           | 0                               | 0                                         | 2,299                             | 8,620                  | 75,000                  |
| Fort Loramie Local School District                   | School | Shelby   | 3,889,782                       | 0           | 0                               | 0                                         | 615                               | 14,250                 | 0                       |
| Hardin-Houston Local School District                 | School | Shelby   | 2,374,107                       | 0           | 0                               | 0                                         | 176                               | 20,846                 | 0                       |
| Russia Local School District                         | School | Shelby   | 1,810,274                       | 0           | 0                               | 2,058                                     | 122                               | 19,310                 | 0                       |
| Alliance City School District                        | School | Stark    | 4,926,473                       | 0           | 0                               | 75,958                                    | 0                                 | 22,423                 | 42,176                  |
| Canton City School District                          | School | Stark    | 9,611,619                       | 0           | 0                               | 107,633                                   | 0                                 | 0                      | 447,359                 |
| Canton Local School District                         | School | Stark    | 3,712,788                       | 0           | 0                               | 0                                         | 0                                 | 2,550                  | 0                       |
| Fairless Local School District                       | School | Stark    | 2,517,668                       | 0           | 0                               | 0                                         | 192                               | 25,634                 | 0                       |
| Jackson Local School District                        | School | Stark    | 25,584,185                      | 0           | 0                               | 157,662                                   | 9,621                             | 29,887                 | 0                       |
| Lake Local School District                           | School | Stark    | 5,972,287                       | 0           | 0                               | 0                                         | 0                                 | 14,250                 | 0                       |
| Louisville City School District                      | School | Stark    | 2,491,991                       | 0           | 0                               | 0                                         | 700                               | 0                      | 0                       |
| Marlington Local School District                     | School | Stark    | 8,969,194                       | 0           | 0                               | 127,828                                   | 917                               | 3,461                  | 43,261                  |
| Massillon City School District                       | School | Stark    | 10,028,835                      | 0           | 0                               | 0                                         | 6,809                             | 23,752                 | 65,447                  |
| Minerva Local School District                        | School | Stark    | 2,683,452                       | 0           | 0                               | 49,973                                    | 0                                 | 7,375                  | 115,711                 |
| North Canton City School District                    | School | Stark    | 7,129,766                       | 0           | 0                               | 57,086                                    | 0                                 | 56,760                 | 447,000                 |
| Perry Local School District                          | School | Stark    | 20,788,625                      | 0           | 0                               | 88,151                                    | 12,488                            | 0                      | 553                     |
| Plain Local School District                          | School | Stark    | 16,665,333                      | 0           | 0                               | 88,661                                    | 4,499                             | 16,883                 | 21,499                  |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                |        |            | Assets      |             |                                 |                                           |        |                                   |                        |                         |
|------------------------------------------------|--------|------------|-------------|-------------|---------------------------------|-------------------------------------------|--------|-----------------------------------|------------------------|-------------------------|
| School                                         | Type   | County     | Cash And    |             | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory |        | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Interfund<br>Receivable |
|                                                |        |            | Equivalents | Investments |                                 |                                           |        |                                   |                        |                         |
| Sandy Valley Local School District             | School | Stark      | 3,648,644   | 0           | 0                               | 0                                         | 179    | 81,366                            | 0                      |                         |
| Tuslaw Local School District                   | School | Stark      | 3,839,430   | 0           | 0                               | 0                                         | 1,550  | 0                                 | 0                      |                         |
| Akron City School District                     | School | Summit     | 23,750,147  | 15,038      | 0                               | 121,786                                   | 28     | 83,718                            | 1,128,561              |                         |
| Barberton City School District                 | School | Summit     | 9,553,023   | 0           | 0                               | 0                                         | 3,920  | 243,332                           | 289,031                |                         |
| Copley-Fairlawn City School District           | School | Summit     | 15,058,447  | 0           | 0                               | 12,495                                    | 10,988 | 34,848                            | 222,404                |                         |
| Coventry Local School District                 | School | Summit     | 0           | 0           | 0                               | 0                                         | 0      | 0                                 | 0                      |                         |
| Cuyahoga Falls City School District            | School | Summit     | 4,843,543   | 0           | 0                               | 58,693                                    | 0      | 332                               | 0                      |                         |
| Green Local School District                    | School | Summit     | 3,297,730   | 0           | 0                               | 0                                         | 0      | 14,328                            | 5,545                  |                         |
| Hudson City School District                    | School | Summit     | 19,504,427  | 0           | 41,583                          | 0                                         | 26,766 | 0                                 | 49,426                 |                         |
| Mogadore Local School District                 | School | Summit     | 1,842,575   | 0           | 0                               | 0                                         | 0      | 0                                 | 0                      |                         |
| Nordonia Hills City School District            | School | Summit     | 15,505,525  | 0           | 0                               | 21,491                                    | 3,303  | 3,798                             | 0                      |                         |
| Norton City School District                    | School | Summit     | 2,304,679   | 0           | 0                               | 17,316                                    | 5,378  | 505,440                           | 5,000                  |                         |
| Revere Local School District                   | School | Summit     | 18,952,928  | 0           | 0                               | 0                                         | 24,146 | 6,000                             | 23,500                 |                         |
| Springfield Local School District              | School | Summit     | 7,634,457   | 0           | 0                               | 0                                         | 0      | 0                                 | 116,052                |                         |
| Stow-Munroe Falls City School District         | School | Summit     | 25,157,950  | 0           | 0                               | 60,235                                    | 4,390  | 22,570                            | 927,837                |                         |
| Tallmadge City School District                 | School | Summit     | 4,661,337   | 0           | 0                               | 0                                         | 0      | 70,896                            | 15,575                 |                         |
| Twinsburg City School District                 | School | Summit     | 29,264,798  | 0           | 0                               | 0                                         | 0      | 313,809                           | 288,319                |                         |
| Woodridge Local School District                | School | Summit     | 7,389,596   | 0           | 0                               | 0                                         | 0      | 10,123                            | 211,425                |                         |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 703,936     | 0           | 0                               | 0                                         | 0      | 1,062                             | 0                      |                         |
| Bristol Local School District                  | School | Trumbull   | 2,173,115   | 0           | 0                               | 0                                         | 1,810  | 1,025                             | 0                      |                         |
| Brookfield Local School District               | School | Trumbull   | 0           | 0           | 0                               | 0                                         | 0      | 1,208                             | 379,731                |                         |
| Champion Local School District                 | School | Trumbull   | 1,544,691   | 0           | 0                               | 7,079                                     | 425    | 8,056                             | 0                      |                         |
| Girard City School District                    | School | Trumbull   | 5,976,375   | 0           | 0                               | 0                                         | 2,380  | 6,320                             | 0                      |                         |
| Howland Local School District                  | School | Trumbull   | 2,426,791   | 0           | 0                               | 94,494                                    | 575    | 12,580                            | 0                      |                         |
| Hubbard Exempted Village School District       | School | Trumbull   | 2,979,539   | 0           | 0                               | 0                                         | 3,043  | 4,544                             | 40,026                 |                         |
| Joseph Badger Local School District            | School | Trumbull   | 2,663,790   | 0           | 0                               | 0                                         | 2,729  | 3,351                             | 0                      |                         |
| Labrae Local School District                   | School | Trumbull   | 2,391,685   | 0           | 0                               | 5,635                                     | 530    | 11,582                            | 96,306                 |                         |
| Lakeview Local School District                 | School | Trumbull   | 2,452,942   | 0           | 0                               | 80,766                                    | 0      | 0                                 | 0                      |                         |
| Liberty Local School District                  | School | Trumbull   | 1,660,702   | 0           | 0                               | 26,433                                    | 0      | 6,678                             | 0                      |                         |
| Lordstown Local School District                | School | Trumbull   | 411,023     | 0           | 0                               | 0                                         | 0      | 2,223                             | 0                      |                         |
| Maplewood Local School District                | School | Trumbull   | 3,160,015   | 0           | 0                               | 0                                         | 0      | 0                                 | 0                      |                         |
| Mathews Local School District                  | School | Trumbull   | 1,786,001   | 0           | 0                               | 25,011                                    | 0      | 0                                 | 0                      |                         |
| McDonald Local School District                 | School | Trumbull   | 2,661,721   | 0           | 0                               | 0                                         | 0      | 0                                 | 0                      |                         |
| Newton Falls Exempted Village School District  | School | Trumbull   | 562,173     | 0           | 0                               | 0                                         | 0      | 0                                 | 0                      |                         |
| Niles City School District                     | School | Trumbull   | 174,602     | 0           | 0                               | 0                                         | 0      | 4,159                             | 74,726                 |                         |
| Southington Local School District              | School | Trumbull   | 1,406,954   | 0           | 0                               | 0                                         | 0      | 2,838                             | 25,902                 |                         |
| Warren City School District                    | School | Trumbull   | 15,495,496  | 0           | 0                               | 0                                         | 59,056 | 8,785                             | 102,387                |                         |
| Weathersfield Local School District            | School | Trumbull   | 1,265,963   | 0           | 0                               | 0                                         | 2,150  | 4,943                             | 0                      |                         |
| Claymont City School District                  | School | Tuscarawas | 3,301,971   | 0           | 0                               | 0                                         | 1,293  | 0                                 | 22,188                 |                         |
| Dover City School District                     | School | Tuscarawas | 9,076,887   | 0           | 0                               | 0                                         | 0      | 7,091                             | 205,054                |                         |
| Garaway Local School District                  | School | Tuscarawas | 2,314,814   | 0           | 0                               | 0                                         | 190    | 17,679                            | 0                      |                         |
| Indian Valley Local School District            | School | Tuscarawas | 4,223,186   | 0           | 0                               | 0                                         | 0      | 1,039                             | 0                      |                         |
| New Philadelphia City School District          | School | Tuscarawas | 3,301,216   | 0           | 0                               | 19,279                                    | 0      | 27,360                            | 0                      |                         |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 58,741      | 0           | 0                               | 0                                         | 0      | 0                                 | 548,373                |                         |

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**As of June 30, 2014**  
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|                                             |        |            | Assets                  |             |                                 |                                           |                                   |                        |                         |
|---------------------------------------------|--------|------------|-------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|-------------------------|
| School                                      | Type   | County     | Cash And<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Interfund<br>Receivable |
| Tuscarawas Valley Local School District     | School | Tuscarawas | 1,637,849               | 0           | 0                               | 0                                         | 0                                 | 1,922                  | 0                       |
| Fairbanks Local School District             | School | Union      | 4,150,933               | 0           | 0                               | 0                                         | 426                               | 0                      | 12,424                  |
| Marysville Exempted Village School District | School | Union      | 3,821,254               | 0           | 0                               | 0                                         | 0                                 | 1,163                  | 211,278                 |
| North Union Local School District           | School | Union      | 10,827,782              | 0           | 0                               | 0                                         | 7,805                             | 66,158                 | 0                       |
| Lincolnview Local School District           | School | Van Wert   | 12,327,881              | 0           | 0                               | 0                                         | 6,320                             | 92,263                 | 45,948                  |
| Vinton Local School District                | School | Vinton     | 15,700,415              | 0           | 0                               | 0                                         | 10,410                            | 0                      | 392,263                 |
| Carlisle Local School District              | School | Warren     | 1,091,208               | 0           | 0                               | 0                                         | 0                                 | 0                      | 22,529                  |
| Franklin City School District               | School | Warren     | 2,504,144               | 0           | 0                               | 0                                         | 234                               | 438,040                | 18,815                  |
| Kings Local School District                 | School | Warren     | 11,028,141              | 0           | 0                               | 0                                         | 0                                 | 68,137                 | 107,232                 |
| Little Miami Local School District          | School | Warren     | 16,989,017              | 0           | 0                               | 0                                         | 0                                 | 60,000                 | 146,730                 |
| Mason City School District                  | School | Warren     | 42,720,598              | 0           | 0                               | 0                                         | 24,408                            | 193,087                | 126,225                 |
| Springboro Community City School District   | School | Warren     | 11,051,763              | 0           | 0                               | 0                                         | 3,947                             | 292                    | 6,087                   |
| Belpre City School District                 | School | Washington | 1,831,040               | 0           | 0                               | 27,952                                    | 0                                 | 160                    | 0                       |
| Frontier Local School District              | School | Washington | 920,220                 | 0           | 0                               | 0                                         | 0                                 | 0                      | 30,000                  |
| Warren Local School District                | School | Washington | 5,960,829               | 0           | 0                               | 143,587                                   | 0                                 | 3,237                  | 0                       |
| Wolf Creek Local School District            | School | Washington | 8,219,350               | 0           | 0                               | 8,413                                     | 0                                 | 1,322                  | 0                       |
| Chippewa Local School District              | School | Wayne      | 6,532,034               | 0           | 0                               | 0                                         | 696                               | 0                      | 299,546                 |
| Dalton Local School District                | School | Wayne      | 1,522,544               | 0           | 0                               | 0                                         | 440                               | 0                      | 32,418                  |
| Wooster City School District                | School | Wayne      | 30,073,487              | 0           | 0                               | 0                                         | 8,184                             | 5,995                  | 565,000                 |
| Bowling Green City School District          | School | Wood       | 5,184,462               | 2,232,843   | 0                               | 68,090                                    | 5,450                             | 3,709                  | 25,000                  |
| Eastwood Local School District              | School | Wood       | 9,075,083               | 0           | 0                               | 0                                         | 6,050                             | 440,543                | 15,174                  |
| North Baltimore Local School District       | School | Wood       | 3,995,371               | 0           | 0                               | 0                                         | 0                                 | 0                      | 80,334                  |
| Otsego Local School District                | School | Wood       | 3,400,892               | 0           | 0                               | 0                                         | 2,708                             | 37,304                 | 10,670                  |
| Perrysburg Exempted Village School District | School | Wood       | 4,157,101               | 0           | 0                               | 0                                         | 0                                 | 35,722                 | 120,809                 |
| Rossford Exempted Village School District   | School | Wood       | 6,647,742               | 0           | 0                               | 0                                         | 2,997                             | 14,880                 | 19,563                  |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Assets (Continued)**

| School                                                    | Type    | County     | Intergovernmental<br>Receivable | Prepaid<br>Items | Income<br>Taxes<br>Receivable | Property<br>Taxes<br>Receivable | Payment In<br>Lieu Of<br>Taxes<br>Receivable | Loans<br>Receivable | Advances<br>To Other<br>Funds |
|-----------------------------------------------------------|---------|------------|---------------------------------|------------------|-------------------------------|---------------------------------|----------------------------------------------|---------------------|-------------------------------|
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 0                               | 57,385           | 0                             | 3,200,191                       | 0                                            | 0                   | 0                             |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 0                               | 30,604           | 0                             | 2,471,046                       | 0                                            | 0                   | 12,371                        |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 369                             | 0                | 0                             | 4,528,657                       | 0                                            | 0                   | 0                             |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 0                               | 39,810           | 0                             | 3,648,408                       | 0                                            | 0                   | 0                             |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 0                               | 37,807           | 0                             | 1,872,842                       | 16,375                                       | 0                   | 0                             |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 19,481                          | 9,963            | 0                             | 1,808,932                       | 0                                            | 0                   | 200,000                       |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 20,000                          | 0                | 0                             | 16,538,122                      | 0                                            | 0                   | 0                             |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 0                               | 0                | 0                             | 5,905,481                       | 0                                            | 0                   | 0                             |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 0                               | 0                | 0                             | 3,616,687                       | 0                                            | 0                   | 0                             |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 0                               | 0                | 0                             | 2,126,049                       | 0                                            | 0                   | 0                             |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 0                               | 0                | 0                             | 1,375,102                       | 0                                            | 0                   | 0                             |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 0                               | 13,819           | 0                             | 11,238,679                      | 0                                            | 15,000              | 5,000                         |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 0                               | 0                | 0                             | 9,774,813                       | 0                                            | 0                   | 0                             |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 0                               | 42,186           | 0                             | 9,704,754                       | 0                                            | 102,873             | 0                             |
| Ehove Career Center                                       | CC/JVSD | Erie       | 116                             | 30,787           | 0                             | 7,751,782                       | 0                                            | 0                   | 0                             |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 39,118                          | 129,185          | 0                             | 13,792,586                      | 0                                            | 0                   | 0                             |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 636                             | 58,177           | 0                             | 2,764,671                       | 0                                            | 0                   | 0                             |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 30,655                          | 3,721            | 0                             | 6,874,790                       | 0                                            | 0                   | 0                             |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 1,005,510                       | 0                | 0                             | 36,674,840                      | 0                                            | 0                   | 0                             |
| Four County Career Center                                 | CC/JVSD | Henry      | 864                             | 12,784           | 0                             | 5,494,671                       | 0                                            | 0                   | 0                             |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 0                               | 0                | 0                             | 2,483,847                       | 0                                            | 0                   | 0                             |
| Knox County Career Center                                 | CC/JVSD | Knox       | 22,712                          | 0                | 0                             | 3,675,592                       | 29,881                                       | 0                   | 0                             |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 24,238                          | 11,156           | 0                             | 6,194,736                       | 0                                            | 0                   | 1,750,000                     |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 0                               | 0                | 0                             | 1,824,001                       | 0                                            | 0                   | 0                             |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 661                             | 46,505           | 0                             | 7,299,908                       | 0                                            | 0                   | 0                             |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 0                               | 0                | 0                             | 6,314,105                       | 0                                            | 0                   | 0                             |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 0                               | 0                | 0                             | 11,665,521                      | 0                                            | 0                   | 0                             |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 0                               | 21,861           | 0                             | 10,294,000                      | 0                                            | 0                   | 0                             |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 0                               | 0                | 0                             | 6,828,648                       | 0                                            | 0                   | 0                             |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 0                               | 0                | 0                             | 4,082,382                       | 12,490                                       | 0                   | 0                             |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 0                               | 0                | 0                             | 7,779,863                       | 0                                            | 0                   | 0                             |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 0                               | 19,250           | 0                             | 5,723,858                       | 0                                            | 0                   | 0                             |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 42,583                          | 0                | 0                             | 13,046,665                      | 0                                            | 0                   | 0                             |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 994                             | 85,396           | 0                             | 7,166,582                       | 25,614                                       | 0                   | 0                             |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 607                             | 1,853            | 0                             | 1,253,494                       | 4,706                                        | 0                   | 0                             |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 0                               | 51,944           | 0                             | 6,780,838                       | 0                                            | 0                   | 0                             |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 0                               | 31,038           | 0                             | 4,487,091                       | 0                                            | 0                   | 0                             |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 0                               | 0                | 0                             | 5,123,407                       | 0                                            | 0                   | 0                             |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 22,054                          | 36,954           | 0                             | 4,257,638                       | 0                                            | 0                   | 0                             |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 0                               | 0                | 0                             | 2,422,201                       | 0                                            | 0                   | 0                             |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 0                               | 5,730            | 0                             | 2,201,313                       | 0                                            | 0                   | 0                             |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 0                               | 0                | 0                             | 3,149,988                       | 0                                            | 0                   | 0                             |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 0                               | 32,468           | 0                             | 6,631,722                       | 0                                            | 0                   | 0                             |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 0                               | 9,205            | 0                             | 5,472,458                       | 0                                            | 0                   | 0                             |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Assets (Continued)**

| School                                         | Type    | County     | Intergovernmental<br>Receivable | Prepaid<br>Items | Income<br>Taxes<br>Receivable | Property<br>Taxes<br>Receivable | Payment In<br>Lieu Of<br>Taxes<br>Receivable | Loans<br>Receivable | Advances<br>To Other<br>Funds |
|------------------------------------------------|---------|------------|---------------------------------|------------------|-------------------------------|---------------------------------|----------------------------------------------|---------------------|-------------------------------|
| Vantage Career Center                          | CC/JVSD | Van Wert   | 0                               | 62,497           | 0                             | 2,826,751                       | 30,501                                       | 0                   | 0                             |
| Warren County Career Center                    | CC/JVSD | Warren     | 192,821                         | 0                | 0                             | 8,434,087                       | 0                                            | 0                   | 0                             |
| Washington County Career Center                | CC/JVSD | Washington | 0                               | 2,400            | 0                             | 2,372,532                       | 0                                            | 0                   | 0                             |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 0                               | 3,000            | 0                             | 4,358,523                       | 0                                            | 0                   | 0                             |
| Penta Career Center                            | CC/JVSD | Wood       | 0                               | 77,433           | 0                             | 11,000,209                      | 377,703                                      | 0                   | 0                             |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 137,282                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Brown County Educational Service Center        | ESC     | Brown      | 15,377                          | 3,297            | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Clark County Educational Service Center        | ESC     | Clark      | 642,078                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Clermont County Educational Service Center     | ESC     | Clermont   | 535                             | 167,117          | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 0                               | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 0                               | 3,401            | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 2,333,264                       | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             |
| North Point Educational Service Center         | ESC     | Erie       | 1,131,079                       | 31,948           | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 394,215                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 7,721,477                       | 0                | 0                             | 0                               | 0                                            | 2,455               | 4,889                         |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 137,299                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 68,218                          | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Geauga County Educational Service Center       | ESC     | Geauga     | 861,500                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Greene County Educational Service Center       | ESC     | Greene     | 116,703                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 83,040                          | 6,398            | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 0                               | 0                | 0                             | 0                               | 0                                            | 300,000             | 0                             |
| Hancock County Educational Service Center      | ESC     | Hancock    | 93,166                          | 5,638            | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 12,900                          | 32,038           | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Knox County Educational Service Center         | ESC     | Knox       | 278,282                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Lake County Educational Service Center         | ESC     | Lake       | 0                               | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 460,273                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Lorain County Educational Service Center       | ESC     | Lorain     | 839,582                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 611,705                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 1,697,107                       | 0                | 0                             | 0                               | 0                                            | 2,614               | 0                             |
| Medina County Educational Service Center       | ESC     | Medina     | 0                               | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Miami County Educational Service Center        | ESC     | Miami      | 1,179,512                       | 3,890            | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 0                               | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 694,208                         | 227,140          | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 0                               | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Portage County Educational Service Center      | ESC     | Portage    | 110,769                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Putnam County Educational Service Center       | ESC     | Putnam     | 0                               | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Ross-Pike Educational Service District         | ESC     | Ross       | 158,631                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 42,201                          | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 449,103                         | 81               | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Stark County Educational Service Center        | ESC     | Stark      | 19,704                          | 6,037            | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Summit County Educational Service Center       | ESC     | Summit     | 2,771,256                       | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 1,226,399                       | 11,932           | 0                             | 0                               | 0                                            | 0                   | 0                             |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 0                               | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Wood County Educational Service Center         | ESC     | Wood       | 47,730                          | 1,562            | 0                             | 0                               | 0                                            | 0                   | 0                             |



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Assets (Continued)                                       |        |           |                                 |                  |                               |                                 |                                              |                     |                               |
|----------------------------------------------------------|--------|-----------|---------------------------------|------------------|-------------------------------|---------------------------------|----------------------------------------------|---------------------|-------------------------------|
| School                                                   | Type   | County    | Intergovernmental<br>Receivable | Prepaid<br>Items | Income<br>Taxes<br>Receivable | Property<br>Taxes<br>Receivable | Payment In<br>Lieu Of<br>Taxes<br>Receivable | Loans<br>Receivable | Advances<br>To Other<br>Funds |
| Adams County/Ohio Valley School District                 | School | Adams     | 63,483                          | 0                | 0                             | 6,085,958                       | 0                                            | 0                   | 0                             |
| Manchester Local School District                         | School | Adams     | 0                               | 7,796            | 0                             | 7,711,934                       | 0                                            | 0                   | 0                             |
| Delphos City School District                             | School | Allen     | 235                             | 19,290           | 0                             | 4,216,252                       | 0                                            | 0                   | 0                             |
| Ashland City School District                             | School | Ashland   | 45,053                          | 0                | 0                             | 14,954,755                      | 0                                            | 0                   | 0                             |
| Hillsdale Local School District                          | School | Ashland   | 13,752                          | 108,501          | 262,503                       | 4,434,168                       | 0                                            | 0                   | 0                             |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 262,314                         | 0                | 582,806                       | 4,911,910                       | 0                                            | 0                   | 0                             |
| Mapleton Local School District                           | School | Ashland   | 39,551                          | 20,339           | 0                             | 2,542,190                       | 0                                            | 0                   | 0                             |
| Ashtabula Area City School District                      | School | Ashtabula | 267,838                         | 0                | 0                             | 10,600,454                      | 0                                            | 0                   | 0                             |
| Buckeye Local School District                            | School | Ashtabula | 0                               | 0                | 0                             | 6,273,066                       | 0                                            | 0                   | 0                             |
| Conneaut Area City School District                       | School | Ashtabula | 6,137                           | 0                | 0                             | 3,988,497                       | 0                                            | 0                   | 0                             |
| Geneva Area City School District                         | School | Ashtabula | 238,162                         | 79,409           | 0                             | 7,409,117                       | 0                                            | 0                   | 0                             |
| Grand Valley Local School District                       | School | Ashtabula | 108,104                         | 0                | 0                             | 3,734,621                       | 0                                            | 0                   | 0                             |
| Jefferson Area Local School District                     | School | Ashtabula | 0                               | 0                | 0                             | 5,126,504                       | 0                                            | 0                   | 0                             |
| Athens City School District                              | School | Athens    | 0                               | 76,961           | 1,216,333                     | 14,201,307                      | 224,627                                      | 0                   | 0                             |
| Federal-Hocking Local School District                    | School | Athens    | 75,290                          | 18,318           | 0                             | 2,810,319                       | 0                                            | 0                   | 0                             |
| Nelsonville-York City School District                    | School | Athens    | 94,478                          | 45,096           | 0                             | 1,924,159                       | 0                                            | 275                 | 0                             |
| Trimble Local School District                            | School | Athens    | 0                               | 0                | 0                             | 1,028,349                       | 0                                            | 0                   | 0                             |
| Minster Local School District                            | School | Auglaize  | 7,826                           | 38,623           | 625,670                       | 3,325,067                       | 45,445                                       | 0                   | 0                             |
| New Bremen Local School District                         | School | Auglaize  | 969                             | 5,600            | 558,244                       | 1,992,053                       | 30,952                                       | 0                   | 0                             |
| Barnesville Exempted Village School District             | School | Belmont   | 65,447                          | 6,704            | 0                             | 4,020,136                       | 0                                            | 0                   | 0                             |
| Bellaire Local School District                           | School | Belmont   | 129,916                         | 2,535            | 0                             | 2,624,845                       | 0                                            | 0                   | 0                             |
| Bridgeport Exempted Village School District              | School | Belmont   | 65,782                          | 13,214           | 0                             | 1,836,909                       | 0                                            | 3                   | 25,000                        |
| Martins Ferry City School District                       | School | Belmont   | 46,527                          | 8,578            | 0                             | 2,761,642                       | 0                                            | 0                   | 0                             |
| Shadyside Local School District                          | School | Belmont   | 63,244                          | 33,845           | 0                             | 2,216,070                       | 367,207                                      | 0                   | 0                             |
| St. Clairsville-Richland City School District            | School | Belmont   | 243,996                         | 3,796            | 0                             | 8,262,925                       | 0                                            | 0                   | 0                             |
| Union Local School District                              | School | Belmont   | 162,305                         | 0                | 0                             | 3,428,836                       | 0                                            | 0                   | 0                             |
| Eastern Local School District                            | School | Brown     | 67,663                          | 0                | 0                             | 3,552,772                       | 0                                            | 0                   | 0                             |
| Fayetteville-Perry Local School District                 | School | Brown     | 22,915                          | 0                | 0                             | 1,849,812                       | 0                                            | 0                   | 0                             |
| Western Brown Local School District                      | School | Brown     | 7,031                           | 13,613           | 0                             | 5,030,441                       | 108,846                                      | 0                   | 0                             |
| Edgewood City School District                            | School | Butler    | 227,424                         | 2,100            | 0                             | 13,040,643                      | 0                                            | 750,000             | 0                             |
| Fairfield City School District                           | School | Butler    | 1,314,355                       | 0                | 0                             | 52,311,554                      | 0                                            | 0                   | 0                             |
| Lakota Local School District                             | School | Butler    | 10,811,961                      | 0                | 0                             | 90,339,818                      | 0                                            | 0                   | 0                             |
| Madison Local School District                            | School | Butler    | 5,879                           | 0                | 0                             | 4,321,951                       | 0                                            | 0                   | 0                             |
| Middletown City School District                          | School | Butler    | 478,647                         | 0                | 0                             | 30,487,957                      | 245,572                                      | 0                   | 0                             |
| Monroe Local School District                             | School | Butler    | 30,937                          | 4,114            | 0                             | 13,160,370                      | 0                                            | 0                   | 0                             |
| New Miami Local School District                          | School | Butler    | 1,653                           | 0                | 0                             | 1,534,416                       | 0                                            | 0                   | 0                             |
| Ross Local School District                               | School | Butler    | 262,251                         | 0                | 0                             | 11,193,175                      | 0                                            | 0                   | 0                             |
| Talawanda School District                                | School | Butler    | 8,515                           | 99,884           | 0                             | 17,945,042                      | 0                                            | 0                   | 0                             |
| Brown Local School District                              | School | Carroll   | 1,890                           | 0                | 0                             | 2,689,803                       | 0                                            | 0                   | 0                             |
| Carrollton Exempted Village School District              | School | Carroll   | 224,938                         | 0                | 0                             | 6,735,240                       | 0                                            | 0                   | 0                             |
| Mechanicsburg Exempted Village School District           | School | Champaign | 129,529                         | 857              | 476,486                       | 2,063,363                       | 0                                            | 5,500               | 0                             |
| Triad Local School District                              | School | Champaign | 55,001                          | 62,883           | 744,749                       | 2,237,695                       | 0                                            | 0                   | 8,593                         |
| Clark Shawnee Local School District                      | School | Clark     | 15,855                          | 7,770            | 0                             | 9,517,770                       | 0                                            | 0                   | 0                             |
| Greenon Local School District                            | School | Clark     | 19,827                          | 6,299            | 0                             | 7,868,125                       | 0                                            | 0                   | 0                             |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Assets (Continued)**

| School                                                    | Type   | County     | Intergovernmental<br>Receivable | Prepaid<br>Items | Income<br>Taxes<br>Receivable | Property<br>Taxes<br>Receivable | Payment In<br>Lieu Of<br>Taxes<br>Receivable | Loans<br>Receivable | Advances<br>To Other<br>Funds |
|-----------------------------------------------------------|--------|------------|---------------------------------|------------------|-------------------------------|---------------------------------|----------------------------------------------|---------------------|-------------------------------|
| Northeastern Local School District                        | School | Clark      | 310,764                         | 3,860            | 0                             | 13,474,637                      | 0                                            | 0                   | 0                             |
| Northwestern Local School District                        | School | Clark      | 51,159                          | 2,915            | 826,113                       | 6,614,205                       | 0                                            | 0                   | 0                             |
| Southeastern Local School District                        | School | Clark      | 0                               | 0                | 412,713                       | 2,093,495                       | 0                                            | 0                   | 0                             |
| Springfield City School District                          | School | Clark      | 258,050                         | 0                | 0                             | 27,940,426                      | 0                                            | 0                   | 0                             |
| Tecumseh Local School District                            | School | Clark      | 26,389                          | 0                | 0                             | 8,187,866                       | 0                                            | 0                   | 0                             |
| Batavia Local School District                             | School | Clermont   | 722,000                         | 0                | 0                             | 6,752,851                       | 0                                            | 0                   | 0                             |
| Bethel-Tate Local School District                         | School | Clermont   | 80,181                          | 0                | 0                             | 3,184,671                       | 0                                            | 0                   | 0                             |
| Clermont Northeastern Local School District               | School | Clermont   | 0                               | 0                | 0                             | 7,183,203                       | 0                                            | 0                   | 0                             |
| Felicity-Franklin Local School District                   | School | Clermont   | 107,428                         | 0                | 0                             | 1,627,032                       | 0                                            | 0                   | 0                             |
| Goshen Local School District                              | School | Clermont   | 0                               | 0                | 1,311,104                     | 4,976,666                       | 88,878                                       | 0                   | 0                             |
| Milford Exempted Village School District                  | School | Clermont   | 2,275,000                       | 0                | 0                             | 36,413,100                      | 0                                            | 0                   | 0                             |
| New Richmond Exempted Village School District             | School | Clermont   | 0                               | 0                | 0                             | 14,452,248                      | 0                                            | 0                   | 0                             |
| West Clermont Local School District                       | School | Clermont   | 0                               | 0                | 0                             | 36,385,119                      | 0                                            | 0                   | 0                             |
| Williamsburg Local School District                        | School | Clermont   | 62,428                          | 25,375           | 0                             | 3,505,301                       | 0                                            | 0                   | 0                             |
| Blanchester Local School District                         | School | Clinton    | 0                               | 0                | 0                             | 3,473,235                       | 0                                            | 0                   | 0                             |
| Clinton Massie Local School District                      | School | Clinton    | 17,379                          | 0                | 0                             | 4,814,810                       | 0                                            | 0                   | 0                             |
| East Clinton Local School District                        | School | Clinton    | 0                               | 0                | 0                             | 2,835,111                       | 0                                            | 0                   | 0                             |
| Wilmington City School District                           | School | Clinton    | 215,540                         | 0                | 0                             | 15,375,580                      | 0                                            | 0                   | 0                             |
| Beaver Local School District                              | School | Columbiana | 0                               | 0                | 0                             | 5,374,549                       | 0                                            | 0                   | 0                             |
| Columbiana Exempted Village School District               | School | Columbiana | 20,096                          | 0                | 722,213                       | 3,624,193                       | 0                                            | 0                   | 0                             |
| Crestview Local School District                           | School | Columbiana | 0                               | 15,164           | 548,508                       | 1,946,537                       | 0                                            | 0                   | 0                             |
| East Liverpool City School District                       | School | Columbiana | 85,393                          | 0                | 0                             | 4,480,324                       | 0                                            | 0                   | 0                             |
| East Palestine City School District                       | School | Columbiana | 0                               | 0                | 0                             | 2,204,160                       | 0                                            | 0                   | 0                             |
| Lisbon Exempted Village School District                   | School | Columbiana | 40,876                          | 2,436            | 0                             | 1,645,589                       | 0                                            | 0                   | 0                             |
| Salem City School District                                | School | Columbiana | 16,166                          | 12,687           | 3,896                         | 9,038,332                       | 0                                            | 0                   | 0                             |
| Southern Local School District                            | School | Columbiana | 4,820                           | 297              | 0                             | 1,777,681                       | 0                                            | 0                   | 0                             |
| United Local School District                              | School | Columbiana | 90,952                          | 12,470           | 331,050                       | 2,890,196                       | 0                                            | 0                   | 0                             |
| Wellsville Local School District                          | School | Columbiana | 125,637                         | 0                | 0                             | 961,451                         | 0                                            | 0                   | 0                             |
| Coshocton City School District                            | School | Coshocton  | 14,531                          | 5,938            | 0                             | 5,111,988                       | 0                                            | 0                   | 0                             |
| Ridgewood Local School District                           | School | Coshocton  | 113,915                         | 0                | 0                             | 2,531,234                       | 0                                            | 0                   | 0                             |
| River View Local School District                          | School | Coshocton  | 45,643                          | 0                | 0                             | 8,764,548                       | 0                                            | 0                   | 0                             |
| Buckeye Central Local School District                     | School | Crawford   | 58,917                          | 13,717           | 654,779                       | 2,036,410                       | 0                                            | 0                   | 0                             |
| Bucyrus City School District                              | School | Crawford   | 138,107                         | 0                | 0                             | 5,115,737                       | 43,573                                       | 0                   | 0                             |
| Colonel Crawford Local School District                    | School | Crawford   | 10,392                          | 0                | 658,432                       | 2,542,833                       | 0                                            | 0                   | 0                             |
| Galion City School District                               | School | Crawford   | 0                               | 0                | 0                             | 5,302,283                       | 0                                            | 0                   | 0                             |
| Wynford Local School District                             | School | Crawford   | 61,337                          | 6,179            | 0                             | 3,497,776                       | 0                                            | 0                   | 0                             |
| Bay Village City School District                          | School | Cuyahoga   | 237,143                         | 0                | 0                             | 23,546,687                      | 0                                            | 0                   | 0                             |
| Beachwood City School District                            | School | Cuyahoga   | 0                               | 0                | 0                             | 24,663,368                      | 0                                            | 0                   | 245,000                       |
| Bedford City School District                              | School | Cuyahoga   | 361,699                         | 0                | 0                             | 27,525,179                      | 0                                            | 0                   | 0                             |
| Berea City School District                                | School | Cuyahoga   | 1,339,709                       | 1,637            | 0                             | 55,154,477                      | 0                                            | 0                   | 0                             |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 476,572                         | 0                | 0                             | 33,626,156                      | 0                                            | 0                   | 0                             |
| Brooklyn City School District                             | School | Cuyahoga   | 13,661                          | 21,962           | 0                             | 10,515,264                      | 0                                            | 0                   | 0                             |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 111,691                         | 0                | 0                             | 22,219,006                      | 0                                            | 0                   | 0                             |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 2,881,222                       | 0                | 0                             | 76,330,558                      | 0                                            | 0                   | 0                             |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Assets (Continued)**

| School                                       | Type   | County    | Intergovernmental<br>Receivable | Prepaid<br>Items | Income<br>Taxes<br>Receivable | Property<br>Taxes<br>Receivable | Payment In<br>Lieu Of<br>Taxes<br>Receivable | Loans<br>Receivable | Advances<br>To Other<br>Funds |
|----------------------------------------------|--------|-----------|---------------------------------|------------------|-------------------------------|---------------------------------|----------------------------------------------|---------------------|-------------------------------|
| Cleveland Municipal School District          | School | Cuyahoga  | 2,259,256                       | 0                | 0                             | 335,411,830                     | 0                                            | 0                   | 0                             |
| Cuyahoga Heights Local School District       | School | Cuyahoga  | 157,994                         | 0                | 0                             | 10,348,161                      | 0                                            | 0                   | 0                             |
| East Cleveland City School District          | School | Cuyahoga  | 0                               | 0                | 0                             | 8,806,208                       | 0                                            | 0                   | 0                             |
| Euclid City School District                  | School | Cuyahoga  | 1,440,634                       | 17,696           | 489,547                       | 40,935,972                      | 0                                            | 0                   | 0                             |
| Fairview Park City School District           | School | Cuyahoga  | 103,478                         | 0                | 0                             | 15,771,848                      | 0                                            | 0                   | 0                             |
| Garfield Heights City School District        | School | Cuyahoga  | 89,211                          | 0                | 0                             | 19,010,500                      | 0                                            | 0                   | 0                             |
| Independence Local School District           | School | Cuyahoga  | 57,472                          | 0                | 0                             | 18,135,307                      | 0                                            | 0                   | 0                             |
| Lakewood City School District                | School | Cuyahoga  | 528,881                         | 0                | 0                             | 42,928,504                      | 144,701                                      | 0                   | 0                             |
| Maple Heights City School District           | School | Cuyahoga  | 119,047                         | 0                | 0                             | 16,411,634                      | 0                                            | 0                   | 0                             |
| Mayfield City School District                | School | Cuyahoga  | 615,309                         | 0                | 0                             | 51,072,712                      | 1,930,128                                    | 0                   | 0                             |
| North Olmsted City School District           | School | Cuyahoga  | 219,885                         | 0                | 0                             | 39,666,148                      | 0                                            | 0                   | 0                             |
| North Royalton City School District          | School | Cuyahoga  | 101,575                         | 0                | 0                             | 35,948,105                      | 0                                            | 0                   | 0                             |
| Olmsted Falls City School District           | School | Cuyahoga  | 0                               | 0                | 0                             | 27,079,743                      | 0                                            | 0                   | 0                             |
| Orange City School District                  | School | Cuyahoga  | 1,092,431                       | 0                | 0                             | 40,424,484                      | 0                                            | 0                   | 0                             |
| Parma City School District                   | School | Cuyahoga  | 393,757                         | 0                | 0                             | 90,409,315                      | 0                                            | 0                   | 0                             |
| Richmond Heights Local School District       | School | Cuyahoga  | 258,562                         | 0                | 0                             | 10,302,009                      | 0                                            | 0                   | 0                             |
| Rocky River City School District             | School | Cuyahoga  | 323,845                         | 0                | 0                             | 28,614,471                      | 0                                            | 0                   | 0                             |
| Shaker Heights City School District          | School | Cuyahoga  | 1,122,719                       | 36,928           | 0                             | 66,871,968                      | 0                                            | 0                   | 0                             |
| Solon City School District                   | School | Cuyahoga  | 88,070                          | 0                | 0                             | 51,883,133                      | 334,048                                      | 60,000              | 0                             |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 269,070                         | 0                | 0                             | 44,858,630                      | 0                                            | 0                   | 0                             |
| Strongsville City School District            | School | Cuyahoga  | 0                               | 0                | 0                             | 51,738,901                      | 0                                            | 0                   | 0                             |
| Warrensville Heights City School District    | School | Cuyahoga  | 325,868                         | 0                | 0                             | 17,489,974                      | 1,705,994                                    | 0                   | 0                             |
| Westlake City School District                | School | Cuyahoga  | 407,512                         | 0                | 0                             | 41,467,613                      | 0                                            | 0                   | 0                             |
| Greenville City School District              | School | Darke     | 68,244                          | 12,936           | 838,233                       | 9,861,754                       | 12,000                                       | 0                   | 0                             |
| Ayersville Local School District             | School | Defiance  | 41,849                          | 11,997           | 318,112                       | 2,418,593                       | 903                                          | 0                   | 0                             |
| Big Walnut Local School District             | School | Delaware  | 109,633                         | 0                | 2,381,631                     | 16,459,482                      | 0                                            | 0                   | 0                             |
| Buckeye Valley Local School District         | School | Delaware  | 146,837                         | 3,075            | 2,570,364                     | 9,529,644                       | 0                                            | 0                   | 0                             |
| Delaware City School District                | School | Delaware  | 12,461                          | 150,370          | 0                             | 28,690,567                      | 0                                            | 0                   | 0                             |
| Olentangy Local School District              | School | Delaware  | 43,708                          | 0                | 0                             | 129,148,015                     | 17,005,289                                   | 0                   | 0                             |
| Edison Local School District                 | School | Erie      | 164,269                         | 20,977           | 0                             | 7,288,156                       | 0                                            | 0                   | 0                             |
| Huron City School District                   | School | Erie      | 93,673                          | 2,575            | 0                             | 10,197,985                      | 0                                            | 22,185              | 0                             |
| Kelleys Island Local School District         | School | Erie      | 17,298                          | 2,759            | 0                             | 415,674                         | 0                                            | 0                   | 0                             |
| Margaretta Local School District             | School | Erie      | 75,990                          | 0                | 0                             | 5,921,154                       | 0                                            | 0                   | 2,100                         |
| Perkins Local School District                | School | Erie      | 197,237                         | 0                | 0                             | 12,964,718                      | 289,754                                      | 0                   | 0                             |
| Sandusky City School District                | School | Erie      | 0                               | 0                | 0                             | 20,633,067                      | 0                                            | 0                   | 0                             |
| Vermilion Local School District              | School | Erie      | 107,355                         | 0                | 0                             | 15,680,791                      | 0                                            | 0                   | 0                             |
| Amanda-Clearcreek Local School District      | School | Fairfield | 42,310                          | 0                | 763,713                       | 3,457,357                       | 0                                            | 0                   | 0                             |
| Bloom-Carroll Local School District          | School | Fairfield | 8,513                           | 11,162           | 1,545,595                     | 6,726,917                       | 0                                            | 0                   | 0                             |
| Fairfield Union Local School District        | School | Fairfield | 95,282                          | 0                | 1,871,116                     | 4,620,048                       | 0                                            | 0                   | 0                             |
| Lancaster City School District               | School | Fairfield | 84,369                          | 84,205           | 4,006,769                     | 22,214,446                      | 122,293                                      | 0                   | 0                             |
| Liberty Union-Thurston Local School District | School | Fairfield | 0                               | 0                | 1,171,476                     | 3,368,966                       | 0                                            | 0                   | 0                             |
| Pickerington Local School District           | School | Fairfield | 209,361                         | 118,500          | 6,587,883                     | 35,181,807                      | 90,112                                       | 0                   | 0                             |
| Miami Trace Local School District            | School | Fayette   | 387,057                         | 0                | 0                             | 11,771,239                      | 0                                            | 0                   | 0                             |
| Washington Court House City School District  | School | Fayette   | 18,790                          | 0                | 0                             | 4,261,728                       | 11,001                                       | 0                   | 0                             |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Assets (Continued)**

| School                                          | Type   | County   | Intergovernmental<br>Receivable | Prepaid<br>Items | Income<br>Taxes<br>Receivable | Property<br>Taxes<br>Receivable | Payment In<br>Lieu Of<br>Taxes<br>Receivable | Loans<br>Receivable | Advances<br>To Other<br>Funds |
|-------------------------------------------------|--------|----------|---------------------------------|------------------|-------------------------------|---------------------------------|----------------------------------------------|---------------------|-------------------------------|
| Canal Winchester Local School District          | School | Franklin | 499,667                         | 0                | 1,660,203                     | 16,624,082                      | 582,076                                      | 0                   | 487,632                       |
| Columbus City School District                   | School | Franklin | 4,013,160                       | 172,646          | 0                             | 318,449,097                     | 49,070,248                                   | 0                   | 0                             |
| Dublin City School District                     | School | Franklin | 0                               | 0                | 0                             | 232,184,114                     | 0                                            | 0                   | 0                             |
| Gahanna-Jefferson City School District          | School | Franklin | 91,149                          | 77,029           | 0                             | 75,237,086                      | 6,145,413                                    | 0                   | 0                             |
| Grandview Heights City School District          | School | Franklin | 26,870                          | 19,409           | 0                             | 10,589,602                      | 749,943                                      | 0                   | 0                             |
| Groveport Madison Local School District         | School | Franklin | 684,805                         | 15,163           | 0                             | 25,750,383                      | 257,813                                      | 0                   | 0                             |
| Hamilton Local School District                  | School | Franklin | 0                               | 0                | 0                             | 5,190,007                       | 0                                            | 0                   | 0                             |
| Hilliard City School District                   | School | Franklin | 86,771                          | 0                | 0                             | 114,125,400                     | 0                                            | 0                   | 0                             |
| New Albany-Plain Local School District          | School | Franklin | 0                               | 0                | 0                             | 38,804,303                      | 4,034,212                                    | 0                   | 0                             |
| Southwestern City School District               | School | Franklin | 351,067                         | 0                | 0                             | 105,124,600                     | 2,102,265                                    | 0                   | 0                             |
| Upper Arlington City School District            | School | Franklin | 436,336                         | 0                | 0                             | 68,521,595                      | 879,574                                      | 0                   | 387,807                       |
| Westerville City School District                | School | Franklin | 1,349,520                       | 352,907          | 0                             | 115,666,736                     | 2,416,406                                    | 0                   | 0                             |
| Whitehall City School District                  | School | Franklin | 48,416                          | 51,749           | 0                             | 10,086,822                      | 830,924                                      | 0                   | 0                             |
| Worthington City School District                | School | Franklin | 5,102                           | 0                | 0                             | 87,727,000                      | 0                                            | 0                   | 0                             |
| Archbold Area Local School District             | School | Fulton   | 27,364                          | 0                | 0                             | 5,373,812                       | 26,863                                       | 0                   | 0                             |
| Wauseon Exempted Village School District        | School | Fulton   | 68,082                          | 68,971           | 0                             | 5,038,348                       | 0                                            | 0                   | 0                             |
| Gallia Local School District                    | School | Gallia   | 181,275                         | 0                | 0                             | 9,662,896                       | 0                                            | 0                   | 0                             |
| Gallipolis City School District                 | School | Gallia   | 52,372                          | 44,264           | 0                             | 5,362,473                       | 0                                            | 20                  | 0                             |
| Berkshire Local School District                 | School | Geauga   | 0                               | 2,139            | 826,389                       | 4,135,207                       | 0                                            | 0                   | 0                             |
| Cardinal Local School District                  | School | Geauga   | 172,825                         | 3,027            | 0                             | 6,313,200                       | 0                                            | 0                   | 0                             |
| Kenston Local School District                   | School | Geauga   | 495,575                         | 0                | 0                             | 24,724,748                      | 0                                            | 0                   | 0                             |
| Ledgemont Local School District                 | School | Geauga   | 47,136                          | 0                | 481,576                       | 1,962,640                       | 0                                            | 0                   | 0                             |
| West Geauga Local School District               | School | Geauga   | 202,375                         | 252,379          | 0                             | 17,724,340                      | 0                                            | 0                   | 0                             |
| Beavercreek City School District                | School | Greene   | 0                               | 10,105           | 0                             | 57,188,387                      | 0                                            | 0                   | 0                             |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 93,225                          | 0                | 0                             | 15,385,424                      | 0                                            | 0                   | 0                             |
| Cedar Cliff Local School District               | School | Greene   | 26,815                          | 17,309           | 402,324                       | 1,835,322                       | 0                                            | 0                   | 0                             |
| Fairborn City School District                   | School | Greene   | 483,352                         | 0                | 0                             | 19,406,925                      | 0                                            | 0                   | 0                             |
| Greeneview Local School District                | School | Greene   | 0                               | 0                | 777,577                       | 3,598,593                       | 0                                            | 0                   | 0                             |
| Xenia Community School District                 | School | Greene   | 322,848                         | 0                | 1,575,511                     | 18,998,554                      | 12,512                                       | 0                   | 0                             |
| Yellow Springs Exempted Village School District | School | Greene   | 17,812                          | 0                | 611,545                       | 3,877,408                       | 0                                            | 0                   | 0                             |
| Cambridge City School District                  | School | Guernsey | 56,378                          | 162,464          | 0                             | 7,085,958                       | 0                                            | 0                   | 0                             |
| East Guernsey Local School District             | School | Guernsey | 4,247                           | 0                | 0                             | 2,533,215                       | 0                                            | 0                   | 0                             |
| Rolling Hills Local School District             | School | Guernsey | 76,462                          | 39,326           | 0                             | 6,589,585                       | 0                                            | 0                   | 0                             |
| Cincinnati City School District                 | School | Hamilton | 0                               | 0                | 0                             | 279,197,658                     | 0                                            | 0                   | 0                             |
| Deer Park Community City School District        | School | Hamilton | 513,697                         | 0                | 0                             | 8,978,489                       | 0                                            | 0                   | 0                             |
| Finneytown Local School District                | School | Hamilton | 356,656                         | 0                | 0                             | 10,490,897                      | 0                                            | 0                   | 0                             |
| Forest Hills Local School District              | School | Hamilton | 0                               | 0                | 0                             | 48,787,088                      | 0                                            | 0                   | 0                             |
| Indian Hill Exempted Village School District    | School | Hamilton | 0                               | 0                | 0                             | 23,340,824                      | 3,499,082                                    | 0                   | 0                             |
| Loveland City School District                   | School | Hamilton | 200,000                         | 0                | 0                             | 27,637,002                      | 0                                            | 0                   | 0                             |
| Madeira City School District                    | School | Hamilton | 210,000                         | 0                | 0                             | 12,807,030                      | 0                                            | 0                   | 0                             |
| Mariemont City School District                  | School | Hamilton | 0                               | 0                | 0                             | 15,326,898                      | 0                                            | 0                   | 0                             |
| Mt. Healthy City School District                | School | Hamilton | 0                               | 0                | 0                             | 12,161,384                      | 0                                            | 0                   | 0                             |
| North College Hill City School District         | School | Hamilton | 0                               | 0                | 0                             | 4,013,903                       | 0                                            | 0                   | 0                             |
| Northwest Local School District                 | School | Hamilton | 44,880                          | 0                | 0                             | 47,452,534                      | 3,752,272                                    | 0                   | 0                             |

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**Assets (Continued)**

| School                                          | Type   | County    | Intergovernmental<br>Receivable | Prepaid<br>Items | Income<br>Taxes<br>Receivable | Property<br>Taxes<br>Receivable | Payment In<br>Lieu Of<br>Taxes<br>Receivable | Loans<br>Receivable | Advances<br>To Other<br>Funds |
|-------------------------------------------------|--------|-----------|---------------------------------|------------------|-------------------------------|---------------------------------|----------------------------------------------|---------------------|-------------------------------|
| Norwood City School District                    | School | Hamilton  | 475,000                         | 0                | 0                             | 16,342,427                      | 0                                            | 0                   | 0                             |
| Oak Hills Local School District                 | School | Hamilton  | 11,415,000                      | 0                | 0                             | 26,617,816                      | 0                                            | 0                   | 0                             |
| Princeton City School District                  | School | Hamilton  | 0                               | 0                | 0                             | 51,943,524                      | 0                                            | 0                   | 0                             |
| Reading Community City School District          | School | Hamilton  | 9,883                           | 94,344           | 0                             | 7,928,123                       | 0                                            | 0                   | 0                             |
| Southwest Local School District                 | School | Hamilton  | 260,000                         | 0                | 0                             | 12,565,542                      | 0                                            | 0                   | 0                             |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 0                               | 0                | 0                             | 4,979,322                       | 0                                            | 0                   | 0                             |
| Sycamore Community City School District         | School | Hamilton  | 1,671,057                       | 0                | 0                             | 54,537,758                      | 0                                            | 0                   | 0                             |
| Three Rivers Local School District              | School | Hamilton  | 2,372,574                       | 0                | 0                             | 11,766,983                      | 0                                            | 0                   | 0                             |
| Winton Woods City School District               | School | Hamilton  | 532,049                         | 0                | 0                             | 24,549,662                      | 0                                            | 0                   | 0                             |
| Wyoming City School District                    | School | Hamilton  | 0                               | 0                | 0                             | 10,765,967                      | 0                                            | 0                   | 0                             |
| Arcadia Local School District                   | School | Hancock   | 1,176                           | 0                | 345,807                       | 2,507,595                       | 0                                            | 0                   | 0                             |
| Arlington Local School District                 | School | Hancock   | 3,084                           | 30,953           | 420,340                       | 1,482,333                       | 0                                            | 0                   | 0                             |
| Findlay City School District                    | School | Hancock   | 477,754                         | 88,850           | 0                             | 25,557,870                      | 117,904                                      | 0                   | 0                             |
| Liberty Benton Local School District            | School | Hancock   | 750                             | 0                | 692,307                       | 4,275,922                       | 13,063                                       | 0                   | 0                             |
| Van Buren Local School District                 | School | Hancock   | 9,854                           | 29,602           | 0                             | 6,203,760                       | 80,739                                       | 0                   | 0                             |
| Conotton Valley Union Local School District     | School | Harrison  | 30,271                          | 26,764           | 0                             | 2,390,953                       | 0                                            | 0                   | 0                             |
| Holgate Local School District                   | School | Henry     | 63,411                          | 0                | 296,226                       | 1,118,178                       | 0                                            | 0                   | 0                             |
| Liberty Center Local School District            | School | Henry     | 48,028                          | 0                | 887,266                       | 4,722,018                       | 0                                            | 0                   | 0                             |
| Napoleon Area City School District              | School | Henry     | 0                               | 0                | 0                             | 10,089,159                      | 209,642                                      | 0                   | 0                             |
| Patrick Henry Local School District             | School | Henry     | 38,532                          | 0                | 743,700                       | 3,599,927                       | 0                                            | 0                   | 0                             |
| Fairfield Local School District                 | School | Highland  | 14,141                          | 0                | 0                             | 1,278,315                       | 0                                            | 0                   | 0                             |
| Greenfield Exempted Village School District     | School | Highland  | 89,420                          | 0                | 0                             | 3,993,635                       | 0                                            | 0                   | 0                             |
| Hillsboro City School District                  | School | Highland  | 30,172                          | 0                | 997,380                       | 5,656,952                       | 0                                            | 0                   | 15,000                        |
| Lynchburg Clay Local School District            | School | Highland  | 62,509                          | 0                | 0                             | 2,004,475                       | 0                                            | 0                   | 0                             |
| Logan-Hocking Local School District             | School | Hocking   | 229,286                         | 14,733           | 0                             | 9,569,842                       | 0                                            | 0                   | 0                             |
| East Holmes Local School District               | School | Holmes    | 53,314                          | 0                | 0                             | 8,155,393                       | 0                                            | 0                   | 0                             |
| West Holmes Local School District               | School | Holmes    | 49,106                          | 0                | 0                             | 8,864,082                       | 0                                            | 0                   | 0                             |
| Bellevue City School District                   | School | Huron     | 57,516                          | 81,670           | 543,836                       | 6,810,912                       | 0                                            | 924                 | 114,927                       |
| Monroeville Local School District               | School | Huron     | 55,633                          | 2,304            | 449,494                       | 2,180,446                       | 0                                            | 0                   | 0                             |
| New London Local School District                | School | Huron     | 0                               | 0                | 384,097                       | 2,207,373                       | 0                                            | 0                   | 0                             |
| Norwalk City School District                    | School | Huron     | 0                               | 0                | 784,928                       | 7,157,159                       | 0                                            | 0                   | 0                             |
| South Central Local School District             | School | Huron     | 23,653                          | 5,834            | 402,553                       | 1,639,456                       | 0                                            | 0                   | 0                             |
| Western Reserve Local School District           | School | Huron     | 17,224                          | 33,593           | 690,629                       | 2,545,285                       | 0                                            | 0                   | 0                             |
| Willard City School District                    | School | Huron     | 61,227                          | 59,058           | 0                             | 5,193,148                       | 0                                            | 0                   | 0                             |
| Wellston City School District                   | School | Jackson   | 196,019                         | 26,863           | 0                             | 2,543,826                       | 0                                            | 0                   | 0                             |
| Buckeye Local School District                   | School | Jefferson | 85,654                          | 1,176            | 0                             | 8,315,301                       | 0                                            | 0                   | 0                             |
| Edison Local School District                    | School | Jefferson | 140,567                         | 73,560           | 0                             | 8,619,376                       | 0                                            | 0                   | 0                             |
| Indian Creek Local School District              | School | Jefferson | 0                               | 0                | 0                             | 8,629,045                       | 0                                            | 0                   | 0                             |
| Steubenville City School District               | School | Jefferson | 229,328                         | 91,442           | 0                             | 4,701,214                       | 0                                            | 0                   | 0                             |
| Toronto City School District                    | School | Jefferson | 0                               | 0                | 0                             | 1,654,740                       | 0                                            | 0                   | 0                             |
| Kirtland Local School District                  | School | Lake      | 21,596                          | 55,743           | 0                             | 11,679,548                      | 0                                            | 0                   | 0                             |
| Mentor Exempted Village School District         | School | Lake      | 475,734                         | 0                | 0                             | 61,575,149                      | 1,061,014                                    | 0                   | 0                             |
| Perry Local School District                     | School | Lake      | 147,302                         | 33,316           | 0                             | 13,031,769                      | 0                                            | 0                   | 0                             |
| Riverside Local School District                 | School | Lake      | 377,087                         | 0                | 0                             | 24,415,179                      | 0                                            | 0                   | 0                             |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Assets (Continued)**

| School                                            | Type   | County   | Intergovernmental<br>Receivable | Prepaid<br>Items | Income<br>Taxes<br>Receivable | Property<br>Taxes<br>Receivable | Payment In<br>Lieu Of<br>Taxes<br>Receivable | Loans<br>Receivable | Advances<br>To Other<br>Funds |
|---------------------------------------------------|--------|----------|---------------------------------|------------------|-------------------------------|---------------------------------|----------------------------------------------|---------------------|-------------------------------|
| Willoughby-Eastlake City School District          | School | Lake     | 185,603                         | 0                | 0                             | 61,647,237                      | 0                                            | 0                   | 0                             |
| Chesapeake Union Exempted Village School District | School | Lawrence | 100,384                         | 0                | 0                             | 2,423,077                       | 0                                            | 0                   | 0                             |
| Dawson-Bryant Local School District               | School | Lawrence | 158,211                         | 20,386           | 0                             | 1,277,288                       | 0                                            | 0                   | 0                             |
| Fairland Local School District                    | School | Lawrence | 76,034                          | 0                | 0                             | 3,292,204                       | 0                                            | 0                   | 0                             |
| Ironton City School District                      | School | Lawrence | 0                               | 0                | 0                             | 2,611,335                       | 0                                            | 0                   | 0                             |
| Rock Hill Local School District                   | School | Lawrence | 88,826                          | 0                | 0                             | 2,800,822                       | 0                                            | 0                   | 0                             |
| South Point Local School District                 | School | Lawrence | 0                               | 0                | 0                             | 3,440,748                       | 0                                            | 0                   | 0                             |
| Symmes Valley Local School District               | School | Lawrence | 21,549                          | 0                | 0                             | 1,136,096                       | 0                                            | 0                   | 0                             |
| Granville Exempted Village School District        | School | Licking  | 0                               | 0                | 0                             | 17,812,194                      | 142,000                                      | 0                   | 0                             |
| Heath City School District                        | School | Licking  | 0                               | 2,463            | 0                             | 9,137,733                       | 0                                            | 0                   | 0                             |
| Johnstown-Monroe Local School District            | School | Licking  | 87,756                          | 18,643           | 1,156,196                     | 6,921,862                       | 0                                            | 35,300              | 0                             |
| Lakewood Local School District                    | School | Licking  | 25,220                          | 210,701          | 0                             | 13,627,208                      | 0                                            | 0                   | 0                             |
| Licking Heights Local School District             | School | Licking  | 105,741                         | 0                | 0                             | 19,384,362                      | 1,785,116                                    | 0                   | 0                             |
| Licking Valley Local School District              | School | Licking  | 57,654                          | 225,838          | 870,898                       | 4,186,812                       | 75,000                                       | 0                   | 0                             |
| Newark City School District                       | School | Licking  | 191,563                         | 74,875           | 3,799,579                     | 21,900,326                      | 10,066                                       | 0                   | 0                             |
| North Fork Local School District                  | School | Licking  | 56,251                          | 0                | 790,531                       | 4,691,218                       | 0                                            | 0                   | 0                             |
| Northridge Local School District                  | School | Licking  | 62,860                          | 3,602            | 80,863                        | 6,868,202                       | 0                                            | 0                   | 0                             |
| Riverside Local School District                   | School | Logan    | 59,581                          | 5,863            | 542,327                       | 1,523,032                       | 0                                            | 0                   | 21,640                        |
| Amherst Exempted Village School District          | School | Lorain   | 334,125                         | 0                | 0                             | 17,326,207                      | 0                                            | 0                   | 0                             |
| Avon Lake City School District                    | School | Lorain   | 0                               | 0                | 0                             | 31,382,940                      | 0                                            | 0                   | 0                             |
| Avon Local School District                        | School | Lorain   | 284,206                         | 0                | 0                             | 24,327,992                      | 0                                            | 0                   | 0                             |
| Columbia Local School District                    | School | Lorain   | 92,673                          | 0                | 0                             | 6,984,723                       | 0                                            | 0                   | 0                             |
| Elyria City School District                       | School | Lorain   | 897,806                         | 0                | 0                             | 33,324,380                      | 0                                            | 0                   | 0                             |
| Firelands Local School District                   | School | Lorain   | 97,481                          | 94,908           | 0                             | 8,266,074                       | 0                                            | 0                   | 0                             |
| Keystone Local School District                    | School | Lorain   | 111,566                         | 18,207           | 0                             | 5,327,377                       | 0                                            | 0                   | 0                             |
| Lorain City School District                       | School | Lorain   | 224,335                         | 0                | 0                             | 23,428,213                      | 0                                            | 0                   | 0                             |
| Midview Local School District                     | School | Lorain   | 95,676                          | 21,686           | 0                             | 15,129,387                      | 0                                            | 0                   | 0                             |
| North Ridgeville City School District             | School | Lorain   | 277,856                         | 0                | 0                             | 25,082,089                      | 0                                            | 0                   | 0                             |
| Oberlin City School District                      | School | Lorain   | 77,599                          | 0                | 1,664,762                     | 4,785,583                       | 0                                            | 0                   | 0                             |
| Sheffield-Sheffield Lake City School District     | School | Lorain   | 12,398                          | 0                | 0                             | 10,898,549                      | 0                                            | 0                   | 0                             |
| Wellington Exempted Village School District       | School | Lorain   | 103,543                         | 41,670           | 687,907                       | 4,736,818                       | 0                                            | 0                   | 0                             |
| Anthony Wayne Local School District               | School | Lucas    | 10,594                          | 2,603            | 0                             | 23,944,356                      | 779,100                                      | 0                   | 0                             |
| Oregon City School District                       | School | Lucas    | 550,844                         | 40,400           | 0                             | 18,585,139                      | 208,000                                      | 0                   | 0                             |
| Ottawa Hills Local School District                | School | Lucas    | 49,460                          | 0                | 0                             | 10,344,552                      | 0                                            | 0                   | 0                             |
| Springfield Local School District                 | School | Lucas    | 61,101                          | 184              | 0                             | 22,406,083                      | 82,609                                       | 0                   | 0                             |
| Sylvania City School District                     | School | Lucas    | 122,458                         | 0                | 0                             | 51,568,617                      | 321,670                                      | 375                 | 0                             |
| Toledo City School District                       | School | Lucas    | 199,133                         | 0                | 0                             | 102,277,761                     | 0                                            | 0                   | 0                             |
| Washington Local School District                  | School | Lucas    | 344,732                         | 197,535          | 0                             | 35,329,881                      | 3,971,934                                    | 0                   | 0                             |
| Jefferson Local School District                   | School | Madison  | 135,704                         | 65,694           | 331,633                       | 4,863,020                       | 435,256                                      | 0                   | 0                             |
| Jonathan Alder Local School District              | School | Madison  | 97,682                          | 0                | 0                             | 5,994,068                       | 887,753                                      | 0                   | 146                           |
| London City School District                       | School | Madison  | 931,022                         | 14,658           | 1,366,378                     | 6,116,136                       | 94,700                                       | 0                   | 0                             |
| Madison-Plains Local School District              | School | Madison  | 78,314                          | 0                | 0                             | 4,468,282                       | 0                                            | 0                   | 0                             |
| Austintown Local School District                  | School | Mahoning | 48,771                          | 38,265           | 0                             | 17,692,105                      | 0                                            | 0                   | 0                             |
| Boardman Local School District                    | School | Mahoning | 0                               | 0                | 0                             | 29,917,080                      | 0                                            | 0                   | 0                             |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Assets (Continued)**

| School                                     | Type   | County     | Intergovernmental<br>Receivable | Prepaid<br>Items | Income<br>Taxes<br>Receivable | Property<br>Taxes<br>Receivable | Payment In<br>Lieu Of<br>Taxes<br>Receivable | Loans<br>Receivable | Advances<br>To Other<br>Funds |
|--------------------------------------------|--------|------------|---------------------------------|------------------|-------------------------------|---------------------------------|----------------------------------------------|---------------------|-------------------------------|
| Campbell City School District              | School | Mahoning   | 31,586                          | 0                | 0                             | 2,772,949                       | 0                                            | 0                   | 0                             |
| Canfield Local School District             | School | Mahoning   | 41,094                          | 0                | 0                             | 18,549,953                      | 0                                            | 0                   | 0                             |
| Jackson-Milton Local School District       | School | Mahoning   | 52,813                          | 12,811           | 0                             | 5,387,024                       | 0                                            | 0                   | 0                             |
| Lowellville Local School District          | School | Mahoning   | 7,828                           | 0                | 0                             | 990,648                         | 0                                            | 0                   | 735,457                       |
| Poland Local School District               | School | Mahoning   | 0                               | 0                | 0                             | 12,885,258                      | 0                                            | 0                   | 0                             |
| Sebring Local School District              | School | Mahoning   | 0                               | 25,649           | 180,699                       | 1,317,606                       | 0                                            | 0                   | 0                             |
| South Range Local School District          | School | Mahoning   | 97,822                          | 618              | 0                             | 5,560,062                       | 0                                            | 1,913               | 0                             |
| Springfield Local School District          | School | Mahoning   | 52,343                          | 44,935           | 890,309                       | 3,184,307                       | 0                                            | 0                   | 0                             |
| Struthers City School District             | School | Mahoning   | 0                               | 0                | 0                             | 4,910,426                       | 0                                            | 0                   | 0                             |
| West Branch Local School District          | School | Mahoning   | 80,949                          | 51,748           | 0                             | 4,809,887                       | 0                                            | 0                   | 48,302                        |
| Western Reserve Local School District      | School | Mahoning   | 0                               | 0                | 0                             | 2,664,630                       | 0                                            | 0                   | 0                             |
| Youngstown City School District            | School | Mahoning   | 317,135                         | 35,449           | 0                             | 23,727,175                      | 0                                            | 0                   | 0                             |
| Elgin Local School District                | School | Marion     | 0                               | 0                | 302,303                       | 3,887,867                       | 40,000                                       | 0                   | 0                             |
| Marion City School District                | School | Marion     | 48,630                          | 88,669           | 0                             | 10,718,386                      | 7,685                                        | 0                   | 0                             |
| Pleasant Local School District             | School | Marion     | 34,584                          | 0                | 0                             | 3,444,528                       | 0                                            | 0                   | 0                             |
| Ridgedale Local School District            | School | Marion     | 95,488                          | 0                | 0                             | 3,644,675                       | 0                                            | 0                   | 0                             |
| River Valley Local School District         | School | Marion     | 17,500                          | 0                | 0                             | 5,838,174                       | 263,007                                      | 0                   | 0                             |
| Black River Local School District          | School | Medina     | 61,780                          | 0                | 0                             | 5,588,567                       | 0                                            | 10,680              | 0                             |
| Brunswick City School District             | School | Medina     | 357,733                         | 0                | 0                             | 33,524,803                      | 0                                            | 0                   | 0                             |
| Buckeye Local School District              | School | Medina     | 36,974                          | 0                | 0                             | 11,489,273                      | 0                                            | 0                   | 0                             |
| Cloverleaf Local School District           | School | Medina     | 310,946                         | 38,614           | 933,777                       | 11,768,669                      | 38,231                                       | 0                   | 0                             |
| Highland Local School District             | School | Medina     | 154,902                         | 36,594           | 0                             | 20,259,958                      | 0                                            | 0                   | 0                             |
| Medina City School District                | School | Medina     | 48,663                          | 0                | 0                             | 41,496,856                      | 0                                            | 0                   | 0                             |
| Wadsworth City School District             | School | Medina     | 290,169                         | 0                | 0                             | 16,801,596                      | 91,812                                       | 0                   | 0                             |
| Eastern Local School District              | School | Meigs      | 0                               | 51,774           | 0                             | 1,635,185                       | 0                                            | 0                   | 0                             |
| Meigs Local School District                | School | Meigs      | 37,610                          | 0                | 0                             | 3,912,497                       | 0                                            | 0                   | 0                             |
| Southern Local School District             | School | Meigs      | 0                               | 0                | 0                             | 2,292,108                       | 0                                            | 0                   | 0                             |
| Bethel Local School District               | School | Miami      | 0                               | 0                | 461,938                       | 3,442,263                       | 0                                            | 0                   | 20,000                        |
| Covington Exempted Village School District | School | Miami      | 38,415                          | 6,727            | 794,268                       | 1,807,801                       | 0                                            | 0                   | 0                             |
| Miami East Local School District           | School | Miami      | 36,376                          | 0                | 1,091,821                     | 3,794,505                       | 0                                            | 0                   | 0                             |
| Piqua City School District                 | School | Miami      | 104,926                         | 0                | 0                             | 11,406,134                      | 0                                            | 0                   | 0                             |
| Tipp City Exempted Village School District | School | Miami      | 155,361                         | 0                | 0                             | 12,365,333                      | 0                                            | 0                   | 0                             |
| Troy City School District                  | School | Miami      | 0                               | 14,318           | 2,987,046                     | 16,546,559                      | 0                                            | 0                   | 0                             |
| Switzerland of Ohio Local School District  | School | Monroe     | 117,409                         | 69,078           | 0                             | 8,452,420                       | 0                                            | 0                   | 0                             |
| Brookville Local School District           | School | Montgomery | 0                               | 0                | 0                             | 5,330,349                       | 0                                            | 0                   | 0                             |
| Centerville City School District           | School | Montgomery | 581,301                         | 0                | 0                             | 59,858,804                      | 0                                            | 0                   | 0                             |
| Dayton City School District                | School | Montgomery | 12,803                          | 0                | 0                             | 94,279,022                      | 0                                            | 0                   | 0                             |
| Huber Heights City School District         | School | Montgomery | 502,761                         | 0                | 0                             | 24,840,683                      | 0                                            | 0                   | 0                             |
| Jefferson Township Local School District   | School | Montgomery | 102,047                         | 9,307            | 0                             | 3,176,138                       | 0                                            | 0                   | 0                             |
| Kettering City School District             | School | Montgomery | 439,022                         | 138,192          | 0                             | 54,609,542                      | 0                                            | 0                   | 0                             |
| Mad River Local School District            | School | Montgomery | 53,039                          | 0                | 0                             | 9,706,675                       | 0                                            | 0                   | 0                             |
| Miamisburg City School District            | School | Montgomery | 321,884                         | 0                | 0                             | 28,352,501                      | 0                                            | 0                   | 0                             |
| New Lebanon Local School District          | School | Montgomery | 0                               | 0                | 0                             | 2,944,148                       | 0                                            | 0                   | 0                             |
| Northmont City School District             | School | Montgomery | 363,328                         | 0                | 0                             | 24,792,075                      | 0                                            | 0                   | 0                             |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Assets (Continued)**

| School                                       | Type   | County     | Intergovernmental<br>Receivable | Prepaid<br>Items | Income<br>Taxes<br>Receivable | Property<br>Taxes<br>Receivable | Payment In<br>Lieu Of<br>Taxes<br>Receivable | Loans<br>Receivable | Advances<br>To Other<br>Funds |
|----------------------------------------------|--------|------------|---------------------------------|------------------|-------------------------------|---------------------------------|----------------------------------------------|---------------------|-------------------------------|
| Northridge Local School District             | School | Montgomery | 103,734                         | 0                | 0                             | 9,113,326                       | 0                                            | 0                   | 0                             |
| Oakwood City School District                 | School | Montgomery | 0                               | 0                | 0                             | 16,018,240                      | 0                                            | 0                   | 0                             |
| Trotwood-Madison City School District        | School | Montgomery | 75,000                          | 0                | 0                             | 9,892,044                       | 0                                            | 0                   | 0                             |
| Valley View Local School District            | School | Montgomery | 300,360                         | 6,717            | 1,311,323                     | 4,931,182                       | 0                                            | 0                   | 0                             |
| Vandalia-Butler City School District         | School | Montgomery | 231,375                         | 55,216           | 0                             | 21,730,640                      | 748,597                                      | 0                   | 0                             |
| West Carrollton City School District         | School | Montgomery | 249,189                         | 264,232          | 0                             | 16,899,684                      | 65,000                                       | 0                   | 130,000                       |
| Morgan Local School District                 | School | Morgan     | 100,021                         | 446,703          | 0                             | 4,487,784                       | 0                                            | 0                   | 0                             |
| Cardington-Lincoln Local School District     | School | Morrow     | 44,051                          | 0                | 106,488                       | 2,388,808                       | 179,192                                      | 0                   | 0                             |
| Highland Local School District               | School | Morrow     | 88,399                          | 7,522            | 448,254                       | 3,920,597                       | 0                                            | 0                   | 0                             |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 0                               | 0                | 0                             | 4,544,284                       | 0                                            | 0                   | 0                             |
| Northmor Local School District               | School | Morrow     | 58,339                          | 18,257           | 498,680                       | 3,108,091                       | 0                                            | 0                   | 0                             |
| East Muskingum Local School Dist             | School | Muskingum  | 4,534                           | 33,513           | 0                             | 6,375,070                       | 3,678                                        | 0                   | 0                             |
| Franklin Local School District               | School | Muskingum  | 54,675                          | 93,358           | 0                             | 7,641,415                       | 1,273                                        | 0                   | 0                             |
| Maysville Local School District              | School | Muskingum  | 524,689                         | 31,512           | 0                             | 3,826,933                       | 3,218                                        | 0                   | 0                             |
| Tri-Valley Local School District             | School | Muskingum  | 26,498                          | 0                | 0                             | 6,826,804                       | 74,527                                       | 0                   | 568,265                       |
| West Muskingum Local School District         | School | Muskingum  | 30,172                          | 69,881           | 0                             | 7,689,380                       | 0                                            | 0                   | 0                             |
| Zanesville City School District              | School | Muskingum  | 251,001                         | 19,292           | 0                             | 10,889,998                      | 7,470                                        | 0                   | 0                             |
| Caldwell Exempted Village School District    | School | Noble      | 99,111                          | 20,433           | 0                             | 4,380,654                       | 0                                            | 0                   | 0                             |
| Noble Local School District                  | School | Noble      | 44,126                          | 30,952           | 0                             | 4,790,282                       | 0                                            | 0                   | 0                             |
| Crooksville Exempted Village School District | School | Perry      | 0                               | 117,141          | 0                             | 1,879,745                       | 0                                            | 0                   | 0                             |
| Circleville City School District             | School | Pickaway   | 318,744                         | 26,066           | 620,316                       | 7,091,674                       | 89,528                                       | 0                   | 0                             |
| Logan Elm Local School District              | School | Pickaway   | 377,804                         | 0                | 863,975                       | 6,734,135                       | 0                                            | 0                   | 0                             |
| Teays Valley Local School District           | School | Pickaway   | 171,647                         | 11,109           | 2,314,738                     | 8,948,420                       | 13,122                                       | 0                   | 0                             |
| Westfall Local School District               | School | Pickaway   | 0                               | 0                | 0                             | 6,471,920                       | 0                                            | 0                   | 0                             |
| Scioto Valley Local School District          | School | Pike       | 72,787                          | 0                | 0                             | 3,348,150                       | 0                                            | 0                   | 0                             |
| Waverly City School District                 | School | Pike       | 72,646                          | 5,835            | 0                             | 3,767,583                       | 0                                            | 0                   | 0                             |
| Western Local School District                | School | Pike       | 94,025                          | 0                | 0                             | 1,376,722                       | 0                                            | 0                   | 0                             |
| Aurora City School District                  | School | Portage    | 608,781                         | 0                | 0                             | 23,840,942                      | 0                                            | 0                   | 0                             |
| Crestwood Local School District              | School | Portage    | 486,720                         | 0                | 0                             | 7,100,555                       | 0                                            | 0                   | 0                             |
| Field Local School District                  | School | Portage    | 23,252                          | 0                | 0                             | 8,894,954                       | 544,200                                      | 0                   | 84,740                        |
| James A. Garfield Local School District      | School | Portage    | 198,650                         | 22,442           | 0                             | 4,303,291                       | 0                                            | 0                   | 0                             |
| Kent City School District                    | School | Portage    | 1,036,752                       | 14,922           | 0                             | 26,211,628                      | 0                                            | 0                   | 0                             |
| Ravenna City School District                 | School | Portage    | 134,921                         | 0                | 0                             | 10,491,482                      | 0                                            | 0                   | 0                             |
| Rootstown Local School District              | School | Portage    | 53,186                          | 0                | 0                             | 5,778,217                       | 0                                            | 0                   | 0                             |
| Southeast Local School District              | School | Portage    | 205,881                         | 0                | 0                             | 6,128,055                       | 0                                            | 0                   | 0                             |
| Streetsboro City School District             | School | Portage    | 54,088                          | 0                | 0                             | 13,388,641                      | 0                                            | 0                   | 0                             |
| Waterloo Local School District               | School | Portage    | 157,137                         | 0                | 0                             | 3,936,256                       | 0                                            | 0                   | 14,829                        |
| Windham Exempted Village School District     | School | Portage    | 48,763                          | 0                | 0                             | 1,523,317                       | 0                                            | 108                 | 0                             |
| Tri-County North Local School District       | School | Preble     | 0                               | 0                | 0                             | 4,169,663                       | 0                                            | 0                   | 0                             |
| Clear Fork Valley Local School District      | School | Richland   | 1,663                           | 137,708          | 699,532                       | 3,604,105                       | 0                                            | 0                   | 0                             |
| Crestview Local School District              | School | Richland   | 68,617                          | 52,553           | 0                             | 2,438,323                       | 0                                            | 0                   | 0                             |
| Lucas Local School District                  | School | Richland   | 23,558                          | 6,196            | 0                             | 2,713,042                       | 0                                            | 1,072               | 0                             |
| Madison Local School District                | School | Richland   | 95,768                          | 0                | 0                             | 11,132,417                      | 0                                            | 0                   | 0                             |
| Mansfield City School District               | School | Richland   | 986,066                         | 24,788           | 0                             | 19,147,489                      | 0                                            | 0                   | 0                             |



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Assets (Continued)                                   |        |          |                                 |                  |                               |                                 |                                              |                     |                               |
|------------------------------------------------------|--------|----------|---------------------------------|------------------|-------------------------------|---------------------------------|----------------------------------------------|---------------------|-------------------------------|
| School                                               | Type   | County   | Intergovernmental<br>Receivable | Prepaid<br>Items | Income<br>Taxes<br>Receivable | Property<br>Taxes<br>Receivable | Payment In<br>Lieu Of<br>Taxes<br>Receivable | Loans<br>Receivable | Advances<br>To Other<br>Funds |
| Ontario Local School District                        | School | Richland | 338,217                         | 2,511            | 0                             | 8,774,573                       | 48,312                                       | 0                   | 0                             |
| Plymouth Local School District                       | School | Richland | 52,515                          | 22,822           | 342,194                       | 1,545,052                       | 0                                            | 0                   | 0                             |
| Shelby City School District                          | School | Richland | 99,582                          | 56,114           | 1,003,688                     | 5,249,365                       | 0                                            | 0                   | 0                             |
| Adena Local School District                          | School | Ross     | 35,613                          | 0                | 0                             | 2,400,086                       | 0                                            | 0                   | 0                             |
| Chillicothe City School District                     | School | Ross     | 51,802                          | 0                | 0                             | 12,492,113                      | 0                                            | 0                   | 0                             |
| Huntington Local School District                     | School | Ross     | 0                               | 20,052           | 0                             | 1,466,354                       | 0                                            | 0                   | 0                             |
| Paint Valley Local School District                   | School | Ross     | 48,618                          | 0                | 0                             | 1,723,109                       | 0                                            | 0                   | 0                             |
| Southeastern Local School District                   | School | Ross     | 35,888                          | 0                | 0                             | 1,888,818                       | 0                                            | 0                   | 0                             |
| Union-Scioto Local School District                   | School | Ross     | 0                               | 14,038           | 515,361                       | 2,923,224                       | 0                                            | 0                   | 0                             |
| Zane Trace Local School District                     | School | Ross     | 0                               | 6,762            | 0                             | 4,488,498                       | 0                                            | 0                   | 0                             |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 26,169                          | 84,516           | 658,875                       | 6,410,380                       | 96,821                                       | 0                   | 0                             |
| Fremont City School District                         | School | Sandusky | 66,131                          | 0                | 2,559,117                     | 11,721,008                      | 0                                            | 0                   | 0                             |
| Gibsonburg Exempted Village School District          | School | Sandusky | 19,681                          | 66               | 120,483                       | 2,195,073                       | 0                                            | 0                   | 0                             |
| Woodmore Local School District                       | School | Sandusky | 31,785                          | 12,102           | 0                             | 4,210,482                       | 0                                            | 0                   | 36,735                        |
| Bloom Vernon Local School District                   | School | Scioto   | 10,485                          | 12,417           | 0                             | 1,438,715                       | 0                                            | 0                   | 22,896                        |
| Clay Local School District                           | School | Scioto   | 2,434                           | 1,962            | 0                             | 1,137,011                       | 0                                            | 0                   | 0                             |
| Green Local School District                          | School | Scioto   | 51,884                          | 0                | 0                             | 1,962,828                       | 0                                            | 0                   | 0                             |
| Minford Local School District                        | School | Scioto   | 38,327                          | 0                | 0                             | 2,290,080                       | 0                                            | 0                   | 0                             |
| New Boston Local School District                     | School | Scioto   | 0                               | 5,623            | 0                             | 1,665,316                       | 0                                            | 0                   | 0                             |
| Northwest Local School District                      | School | Scioto   | 0                               | 0                | 0                             | 2,625,015                       | 0                                            | 0                   | 0                             |
| Portsmouth City School District                      | School | Scioto   | 11,184                          | 15,281           | 0                             | 5,379,039                       | 0                                            | 0                   | 0                             |
| Washington-Nile Local School District                | School | Scioto   | 31,302                          | 4,682            | 0                             | 1,826,401                       | 0                                            | 0                   | 0                             |
| Wheelersburg Local School District                   | School | Scioto   | 0                               | 12,316           | 0                             | 3,109,091                       | 0                                            | 0                   | 0                             |
| Bettsville Local School District                     | School | Seneca   | 0                               | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             |
| Seneca-East Local School District                    | School | Seneca   | 37,656                          | 9,415            | 442,287                       | 2,305,403                       | 0                                            | 0                   | 27,819                        |
| Tiffin City School District                          | School | Seneca   | 289,258                         | 104,967          | 0                             | 11,667,183                      | 0                                            | 0                   | 0                             |
| Anna Local School District                           | School | Shelby   | 0                               | 0                | 810,871                       | 2,737,429                       | 0                                            | 0                   | 0                             |
| Botkins Local School District                        | School | Shelby   | 58,542                          | 66,148           | 178,824                       | 926,027                         | 0                                            | 0                   | 0                             |
| Fort Loramie Local School District                   | School | Shelby   | 38,079                          | 0                | 744,933                       | 1,756,464                       | 0                                            | 0                   | 0                             |
| Hardin-Houston Local School District                 | School | Shelby   | 27,962                          | 0                | 207,732                       | 1,782,834                       | 0                                            | 0                   | 0                             |
| Russia Local School District                         | School | Shelby   | 45,287                          | 0                | 96,086                        | 927,624                         | 0                                            | 0                   | 0                             |
| Alliance City School District                        | School | Stark    | 61,322                          | 0                | 0                             | 8,524,429                       | 0                                            | 0                   | 0                             |
| Canton City School District                          | School | Stark    | 733,158                         | 0                | 0                             | 31,131,310                      | 0                                            | 0                   | 0                             |
| Canton Local School District                         | School | Stark    | 12,317                          | 15,787           | 0                             | 8,881,489                       | 0                                            | 0                   | 0                             |
| Fairless Local School District                       | School | Stark    | 53,780                          | 9,409            | 0                             | 5,132,545                       | 0                                            | 0                   | 0                             |
| Jackson Local School District                        | School | Stark    | 194,239                         | 90,516           | 0                             | 39,345,890                      | 83,630                                       | 0                   | 0                             |
| Lake Local School District                           | School | Stark    | 28,947                          | 0                | 0                             | 13,372,104                      | 0                                            | 0                   | 0                             |
| Louisville City School District                      | School | Stark    | 15,987                          | 0                | 0                             | 8,214,208                       | 0                                            | 0                   | 0                             |
| Marlington Local School District                     | School | Stark    | 7,829                           | 14,192           | 0                             | 8,405,356                       | 0                                            | 0                   | 0                             |
| Massillon City School District                       | School | Stark    | 405,887                         | 0                | 27,826                        | 17,639,076                      | 0                                            | 0                   | 0                             |
| Minerva Local School District                        | School | Stark    | 50,378                          | 0                | 0                             | 5,355,165                       | 0                                            | 0                   | 150,000                       |
| North Canton City School District                    | School | Stark    | 18,381                          | 0                | 0                             | 23,956,418                      | 0                                            | 0                   | 0                             |
| Perry Local School District                          | School | Stark    | 196,149                         | 0                | 0                             | 18,367,865                      | 0                                            | 0                   | 0                             |
| Plain Local School District                          | School | Stark    | 193,646                         | 35,576           | 0                             | 27,939,497                      | 0                                            | 1,396               | 0                             |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Assets (Continued)**

| School                                         | Type   | County     | Intergovernmental<br>Receivable | Prepaid<br>Items | Income<br>Taxes<br>Receivable | Property<br>Taxes<br>Receivable | Payment In<br>Lieu Of<br>Taxes<br>Receivable | Loans<br>Receivable | Advances<br>To Other<br>Funds |
|------------------------------------------------|--------|------------|---------------------------------|------------------|-------------------------------|---------------------------------|----------------------------------------------|---------------------|-------------------------------|
| Sandy Valley Local School District             | School | Stark      | 85,840                          | 10,618           | 0                             | 3,708,628                       | 0                                            | 0                   | 0                             |
| Tuslaw Local School District                   | School | Stark      | 0                               | 9,132            | 0                             | 5,008,035                       | 0                                            | 0                   | 0                             |
| Akron City School District                     | School | Summit     | 77,195                          | 6,275            | 0                             | 133,605,405                     | 0                                            | 0                   | 0                             |
| Barberton City School District                 | School | Summit     | 105,725                         | 0                | 0                             | 14,439,963                      | 0                                            | 0                   | 0                             |
| Copley-Fairlawn City School District           | School | Summit     | 511,852                         | 4,227            | 0                             | 28,849,655                      | 0                                            | 0                   | 0                             |
| Coventry Local School District                 | School | Summit     | 405,560                         | 0                | 0                             | 10,958,300                      | 0                                            | 0                   | 0                             |
| Cuyahoga Falls City School District            | School | Summit     | 493,503                         | 18,882           | 0                             | 27,597,605                      | 0                                            | 0                   | 0                             |
| Green Local School District                    | School | Summit     | 333,183                         | 0                | 0                             | 20,022,091                      | 0                                            | 0                   | 0                             |
| Hudson City School District                    | School | Summit     | 362,439                         | 0                | 0                             | 42,193,494                      | 442,098                                      | 0                   | 0                             |
| Mogadore Local School District                 | School | Summit     | 61,907                          | 0                | 0                             | 2,977,015                       | 0                                            | 0                   | 0                             |
| Nordonia Hills City School District            | School | Summit     | 70,751                          | 0                | 0                             | 30,713,329                      | 487,251                                      | 0                   | 0                             |
| Norton City School District                    | School | Summit     | 262,620                         | 16,005           | 0                             | 8,518,708                       | 0                                            | 0                   | 63,404                        |
| Revere Local School District                   | School | Summit     | 189,299                         | 0                | 0                             | 27,306,297                      | 0                                            | 0                   | 0                             |
| Springfield Local School District              | School | Summit     | 623,522                         | 0                | 0                             | 11,298,758                      | 0                                            | 0                   | 0                             |
| Stow-Munroe Falls City School District         | School | Summit     | 182,563                         | 0                | 0                             | 34,624,413                      | 0                                            | 173                 | 0                             |
| Tallmadge City School District                 | School | Summit     | 0                               | 0                | 0                             | 15,633,948                      | 0                                            | 0                   | 0                             |
| Twinsburg City School District                 | School | Summit     | 67,636                          | 0                | 0                             | 27,759,426                      | 0                                            | 0                   | 0                             |
| Woodridge Local School District                | School | Summit     | 652,083                         | 0                | 0                             | 17,292,296                      | 0                                            | 0                   | 0                             |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 51,402                          | 5,710            | 0                             | 1,455,525                       | 0                                            | 0                   | 0                             |
| Bristol Local School District                  | School | Trumbull   | 106,228                         | 8,143            | 0                             | 2,637,645                       | 0                                            | 0                   | 0                             |
| Brookfield Local School District               | School | Trumbull   | 20,137                          | 0                | 0                             | 4,134,846                       | 0                                            | 0                   | 0                             |
| Champion Local School District                 | School | Trumbull   | 159,927                         | 41,641           | 0                             | 6,981,971                       | 0                                            | 0                   | 0                             |
| Girard City School District                    | School | Trumbull   | 55,073                          | 2,696            | 0                             | 4,260,732                       | 654,000                                      | 0                   | 0                             |
| Howland Local School District                  | School | Trumbull   | 285,248                         | 39,139           | 0                             | 17,630,879                      | 0                                            | 0                   | 0                             |
| Hubbard Exempted Village School District       | School | Trumbull   | 33,686                          | 0                | 0                             | 7,097,512                       | 0                                            | 0                   | 0                             |
| Joseph Badger Local School District            | School | Trumbull   | 34,419                          | 0                | 0                             | 3,166,808                       | 0                                            | 0                   | 0                             |
| Labrae Local School District                   | School | Trumbull   | 48,807                          | 29,742           | 0                             | 3,934,786                       | 0                                            | 0                   | 0                             |
| Lakeview Local School District                 | School | Trumbull   | 24,162                          | 0                | 0                             | 8,472,940                       | 0                                            | 0                   | 0                             |
| Liberty Local School District                  | School | Trumbull   | 80,204                          | 0                | 0                             | 9,120,292                       | 0                                            | 0                   | 0                             |
| Lordstown Local School District                | School | Trumbull   | 44,849                          | 0                | 0                             | 3,576,860                       | 42,000                                       | 0                   | 0                             |
| Maplewood Local School District                | School | Trumbull   | 8,690                           | 0                | 0                             | 2,545,226                       | 0                                            | 0                   | 0                             |
| Mathews Local School District                  | School | Trumbull   | 28,974                          | 0                | 0                             | 5,661,292                       | 0                                            | 0                   | 0                             |
| McDonald Local School District                 | School | Trumbull   | 0                               | 0                | 0                             | 1,925,359                       | 0                                            | 0                   | 0                             |
| Newton Falls Exempted Village School District  | School | Trumbull   | 11,988                          | 0                | 0                             | 3,574,927                       | 0                                            | 0                   | 0                             |
| Niles City School District                     | School | Trumbull   | 0                               | 0                | 0                             | 8,217,678                       | 0                                            | 0                   | 0                             |
| Southington Local School District              | School | Trumbull   | 34,445                          | 0                | 0                             | 1,535,551                       | 0                                            | 0                   | 0                             |
| Warren City School District                    | School | Trumbull   | 573,556                         | 0                | 0                             | 15,701,690                      | 0                                            | 0                   | 0                             |
| Weathersfield Local School District            | School | Trumbull   | 64,217                          | 34,168           | 0                             | 2,512,046                       | 0                                            | 0                   | 0                             |
| Claymont City School District                  | School | Tuscarawas | 4,865                           | 14,043           | 0                             | 3,597,998                       | 0                                            | 0                   | 0                             |
| Dover City School District                     | School | Tuscarawas | 8,378                           | 0                | 0                             | 11,537,634                      | 0                                            | 0                   | 3,704                         |
| Garaway Local School District                  | School | Tuscarawas | 7,560                           | 0                | 0                             | 5,588,740                       | 0                                            | 0                   | 0                             |
| Indian Valley Local School District            | School | Tuscarawas | 5,669                           | 54,543           | 0                             | 4,190,302                       | 0                                            | 0                   | 0                             |
| New Philadelphia City School District          | School | Tuscarawas | 0                               | 54,237           | 0                             | 13,345,384                      | 0                                            | 0                   | 2,100                         |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 7,901                           | 0                | 0                             | 2,993,816                       | 0                                            | 0                   | 0                             |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Assets (Continued)**

| School                                      | Type   | County     | Intergovernmental<br>Receivable | Prepaid<br>Items | Income<br>Taxes<br>Receivable | Property<br>Taxes<br>Receivable | Payment In<br>Lieu Of<br>Taxes<br>Receivable | Loans<br>Receivable | Advances<br>To Other<br>Funds |
|---------------------------------------------|--------|------------|---------------------------------|------------------|-------------------------------|---------------------------------|----------------------------------------------|---------------------|-------------------------------|
| Tuscarawas Valley Local School District     | School | Tuscarawas | 47,994                          | 12,897           | 0                             | 5,530,561                       | 0                                            | 0                   | 351                           |
| Fairbanks Local School District             | School | Union      | 23,766                          | 0                | 708,070                       | 5,663,504                       | 0                                            | 0                   | 0                             |
| Marysville Exempted Village School District | School | Union      | 557,993                         | 0                | 0                             | 22,000,086                      | 0                                            | 0                   | 0                             |
| North Union Local School District           | School | Union      | 22,711                          | 587              | 720,633                       | 4,201,444                       | 0                                            | 0                   | 0                             |
| Lincolnview Local School District           | School | Van Wert   | 45,899                          | 11,568           | 0                             | 2,290,953                       | 0                                            | 0                   | 0                             |
| Vinton Local School District                | School | Vinton     | 162,557                         | 46,584           | 0                             | 5,763,539                       | 0                                            | 0                   | 0                             |
| Carlisle Local School District              | School | Warren     | 0                               | 0                | 751,868                       | 4,660,907                       | 0                                            | 0                   | 0                             |
| Franklin City School District               | School | Warren     | 400,865                         | 0                | 0                             | 13,343,432                      | 0                                            | 0                   | 0                             |
| Kings Local School District                 | School | Warren     | 36,164                          | 0                | 0                             | 22,861,590                      | 1,883,474                                    | 0                   | 0                             |
| Little Miami Local School District          | School | Warren     | 633,536                         | 0                | 0                             | 25,078,811                      | 0                                            | 0                   | 0                             |
| Mason City School District                  | School | Warren     | 0                               | 0                | 0                             | 50,289,019                      | 0                                            | 0                   | 0                             |
| Springboro Community City School District   | School | Warren     | 220,994                         | 0                | 0                             | 26,389,261                      | 0                                            | 0                   | 0                             |
| Belpre City School District                 | School | Washington | 69,481                          | 0                | 0                             | 3,559,317                       | 0                                            | 0                   | 0                             |
| Frontier Local School District              | School | Washington | 27,231                          | 0                | 0                             | 1,348,740                       | 0                                            | 0                   | 4,102                         |
| Warren Local School District                | School | Washington | 67,430                          | 0                | 0                             | 8,964,537                       | 0                                            | 0                   | 0                             |
| Wolf Creek Local School District            | School | Washington | 67,028                          | 86,103           | 0                             | 4,934,204                       | 0                                            | 0                   | 0                             |
| Chippewa Local School District              | School | Wayne      | 13,523                          | 45,368           | 781,273                       | 3,749,340                       | 0                                            | 0                   | 500                           |
| Dalton Local School District                | School | Wayne      | 40,975                          | 0                | 422,870                       | 2,564,023                       | 0                                            | 1,353               | 0                             |
| Wooster City School District                | School | Wayne      | 322,185                         | 0                | 0                             | 25,550,876                      | 0                                            | 0                   | 0                             |
| Bowling Green City School District          | School | Wood       | 47,935                          | 131,254          | 1,169,154                     | 16,864,793                      | 0                                            | 0                   | 0                             |
| Eastwood Local School District              | School | Wood       | 18,912                          | 164,663          | 632,830                       | 6,281,857                       | 0                                            | 0                   | 0                             |
| North Baltimore Local School District       | School | Wood       | 428,000                         | 0                | 0                             | 2,986,513                       | 0                                            | 0                   | 0                             |
| Otsego Local School District                | School | Wood       | 772                             | 0                | 1,102,680                     | 3,931,207                       | 0                                            | 0                   | 0                             |
| Perrysburg Exempted Village School District | School | Wood       | 71,188                          | 24,120           | 2,716,866                     | 26,256,120                      | 0                                            | 0                   | 0                             |
| Rossford Exempted Village School District   | School | Wood       | 4,194                           | 61,307           | 0                             | 12,571,491                      | 418,960                                      | 0                   | 0                             |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Assets (Continued)                                        |         |            |                      |                 |                     | Total Deferred           | * Total Assets And                  |
|-----------------------------------------------------------|---------|------------|----------------------|-----------------|---------------------|--------------------------|-------------------------------------|
| School                                                    | Type    | County     | Restricted<br>Assets | Other<br>Assets | * Total<br>Assets * | Outflows Of<br>Resources | Deferred Outflows<br>Of Resources * |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 0                    | 0               | 9,894,326           | 0                        | 9,894,326                           |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 0                    | 0               | 6,962,179           | 0                        | 6,962,179                           |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 6,575                | 0               | 10,139,714          | 0                        | 10,139,714                          |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 0                    | 0               | 7,345,382           | 0                        | 7,345,382                           |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 11,000               | 0               | 4,251,080           | 0                        | 4,251,080                           |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 20,297               | 0               | 6,632,847           | 0                        | 6,632,847                           |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 910,780              | 0               | 31,370,943          | 0                        | 31,370,943                          |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 0                    | 0               | 14,596,317          | 0                        | 14,596,317                          |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 105,491              | 0               | 14,401,038          | 0                        | 14,401,038                          |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 0                    | 0               | 5,460,503           | 0                        | 5,460,503                           |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 0                    | 0               | 2,215,283           | 0                        | 2,215,283                           |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 0                    | 0               | 25,267,941          | 0                        | 25,267,941                          |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 241,244              | 0               | 18,524,409          | 0                        | 18,524,409                          |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 0                    | 0               | 34,238,576          | 0                        | 34,238,576                          |
| Ehove Career Center                                       | CC/JVSD | Erie       | 0                    | 0               | 13,100,968          | 0                        | 13,100,968                          |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 0                    | 0               | 31,397,778          | 0                        | 31,397,778                          |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 0                    | 0               | 6,202,627           | 0                        | 6,202,627                           |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 0                    | 0               | 11,511,907          | 0                        | 11,511,907                          |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 0                    | 0               | 67,470,096          | 0                        | 67,470,096                          |
| Four County Career Center                                 | CC/JVSD | Henry      | 0                    | 725,000         | 11,779,467          | 0                        | 11,779,467                          |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 17,604               | 0               | 3,219,717           | 0                        | 3,219,717                           |
| Knox County Career Center                                 | CC/JVSD | Knox       | 0                    | 0               | 13,210,876          | 0                        | 13,210,876                          |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 0                    | 0               | 12,552,119          | 0                        | 12,552,119                          |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 0                    | 0               | 3,826,327           | 0                        | 3,826,327                           |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 0                    | 0               | 16,986,392          | 0                        | 16,986,392                          |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 0                    | 0               | 16,005,792          | 0                        | 16,005,792                          |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 0                    | 0               | 19,031,167          | 0                        | 19,031,167                          |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 0                    | 0               | 17,477,105          | 0                        | 17,477,105                          |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 0                    | 0               | 29,018,968          | 0                        | 29,018,968                          |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 0                    | 0               | 6,640,631           | 0                        | 6,640,631                           |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 0                    | 0               | 19,963,729          | 0                        | 19,963,729                          |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 963                  | 0               | 11,607,105          | 0                        | 11,607,105                          |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 0                    | 0               | 19,235,723          | 0                        | 19,235,723                          |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 56,108               | 0               | 21,668,171          | 0                        | 21,668,171                          |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 23,547               | 0               | 5,744,113           | 0                        | 5,744,113                           |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 223,362              | 53,968          | 31,883,893          | 0                        | 31,883,893                          |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 0                    | 0               | 13,065,920          | 0                        | 13,065,920                          |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 0                    | 0               | 16,153,009          | 0                        | 16,153,009                          |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 0                    | 0               | 11,990,046          | 0                        | 11,990,046                          |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 0                    | 0               | 5,076,317           | 0                        | 5,076,317                           |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 0                    | 0               | 11,816,675          | 0                        | 11,816,675                          |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 38,707               | 0               | 11,588,062          | 0                        | 11,588,062                          |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 0                    | 7,799           | 14,779,341          | 0                        | 14,779,341                          |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 0                    | 0               | 19,728,649          | 0                        | 19,728,649                          |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
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| Assets (Continued)                             |         |            |                      |                 |                     | Total Deferred           | * Total Assets And                  |
|------------------------------------------------|---------|------------|----------------------|-----------------|---------------------|--------------------------|-------------------------------------|
| School                                         | Type    | County     | Restricted<br>Assets | Other<br>Assets | * Total<br>Assets * | Outflows Of<br>Resources | Deferred Outflows<br>Of Resources * |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 0                    | 19,430          | 9,099,631           | 0                        | 9,099,631                           |
| Warren County Career Center                    | CC/JVSD | Warren     | 0                    | 0               | 19,907,281          | 0                        | 19,907,281                          |
| Washington County Career Center                | CC/JVSD | Washington | 29,228               | 0               | 6,567,787           | 0                        | 6,567,787                           |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 0                    | 0               | 12,849,858          | 0                        | 12,849,858                          |
| Penta Career Center                            | CC/JVSD | Wood       | 0                    | 0               | 22,832,086          | 0                        | 22,832,086                          |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 0                    | 0               | 921,546             | 0                        | 921,546                             |
| Brown County Educational Service Center        | ESC     | Brown      | 0                    | 0               | 2,198,845           | 0                        | 2,198,845                           |
| Clark County Educational Service Center        | ESC     | Clark      | 243,786              | 0               | 2,394,419           | 0                        | 2,394,419                           |
| Clermont County Educational Service Center     | ESC     | Clermont   | 0                    | 0               | 7,430,575           | 0                        | 7,430,575                           |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 0                    | 0               | 2,298,254           | 0                        | 2,298,254                           |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 0                    | 0               | 1,680,107           | 0                        | 1,680,107                           |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 126,630              | 0               | 17,913,172          | 0                        | 17,913,172                          |
| North Point Educational Service Center         | ESC     | Erie       | 0                    | 0               | 8,897,310           | 0                        | 8,897,310                           |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 0                    | 0               | 2,078,439           | 0                        | 2,078,439                           |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 0                    | 0               | 22,795,348          | 0                        | 22,795,348                          |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 0                    | 0               | 3,613,814           | 0                        | 3,613,814                           |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 0                    | 0               | 1,506,475           | 0                        | 1,506,475                           |
| Geauga County Educational Service Center       | ESC     | Geauga     | 0                    | 0               | 2,392,409           | 0                        | 2,392,409                           |
| Greene County Educational Service Center       | ESC     | Greene     | 0                    | 0               | 2,973,017           | 0                        | 2,973,017                           |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 2,178                | 0               | 2,845,254           | 0                        | 2,845,254                           |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 0                    | 0               | 13,222,017          | 0                        | 13,222,017                          |
| Hancock County Educational Service Center      | ESC     | Hancock    | 1,245                | 0               | 1,199,258           | 0                        | 1,199,258                           |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 0                    | 0               | 2,621,727           | 0                        | 2,621,727                           |
| Knox County Educational Service Center         | ESC     | Knox       | 0                    | 0               | 830,248             | 0                        | 830,248                             |
| Lake County Educational Service Center         | ESC     | Lake       | 3,901                | 0               | 3,326,735           | 0                        | 3,326,735                           |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 0                    | 0               | 1,881,070           | 0                        | 1,881,070                           |
| Lorain County Educational Service Center       | ESC     | Lorain     | 0                    | 0               | 2,755,486           | 0                        | 2,755,486                           |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 0                    | 0               | 7,700,452           | 0                        | 7,700,452                           |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 0                    | 0               | 4,131,126           | 0                        | 4,131,126                           |
| Medina County Educational Service Center       | ESC     | Medina     | 0                    | 0               | 1,286,701           | 0                        | 1,286,701                           |
| Miami County Educational Service Center        | ESC     | Miami      | 3,454                | 0               | 5,260,114           | 0                        | 5,260,114                           |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 0                    | 0               | 17,775,499          | 0                        | 17,775,499                          |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 4,656                | 0               | 5,005,541           | 0                        | 5,005,541                           |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 0                    | 0               | 962,682             | 0                        | 962,682                             |
| Portage County Educational Service Center      | ESC     | Portage    | 0                    | 0               | 790,776             | 0                        | 790,776                             |
| Putnam County Educational Service Center       | ESC     | Putnam     | 0                    | 0               | 1,417,037           | 0                        | 1,417,037                           |
| Ross-Pike Educational Service District         | ESC     | Ross       | 0                    | 0               | 3,930,796           | 0                        | 3,930,796                           |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 0                    | 0               | 2,426,814           | 0                        | 2,426,814                           |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 0                    | 0               | 1,001,904           | 0                        | 1,001,904                           |
| Stark County Educational Service Center        | ESC     | Stark      | 0                    | 0               | 4,927,999           | 0                        | 4,927,999                           |
| Summit County Educational Service Center       | ESC     | Summit     | 0                    | 0               | 8,194,964           | 0                        | 8,194,964                           |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 0                    | 0               | 7,888,404           | 0                        | 7,888,404                           |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 0                    | 0               | 2,336,155           | 0                        | 2,336,155                           |
| Wood County Educational Service Center         | ESC     | Wood       | 0                    | 0               | 4,033,582           | 0                        | 4,033,582                           |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
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| Assets (Continued)                                       |        |           |                      |                 |                     | Total Deferred<br>Outflows Of<br>Resources | * Total Assets And<br>Deferred Outflows<br>Of Resources * |
|----------------------------------------------------------|--------|-----------|----------------------|-----------------|---------------------|--------------------------------------------|-----------------------------------------------------------|
| School                                                   | Type   | County    | Restricted<br>Assets | Other<br>Assets | * Total<br>Assets * |                                            |                                                           |
| Adams County/Ohio Valley School District                 | School | Adams     | 4,150                | 0               | 19,512,635          | 0                                          | 19,512,635                                                |
| Manchester Local School District                         | School | Adams     | 0                    | 0               | 13,103,443          | 0                                          | 13,103,443                                                |
| Delphos City School District                             | School | Allen     | 0                    | 0               | 4,778,829           | 0                                          | 4,778,829                                                 |
| Ashland City School District                             | School | Ashland   | 0                    | 0               | 20,298,720          | 0                                          | 20,298,720                                                |
| Hillsdale Local School District                          | School | Ashland   | 0                    | 0               | 5,879,973           | 0                                          | 5,879,973                                                 |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 0                    | 0               | 8,275,614           | 0                                          | 8,275,614                                                 |
| Mapleton Local School District                           | School | Ashland   | 0                    | 0               | 4,129,050           | 0                                          | 4,129,050                                                 |
| Ashtabula Area City School District                      | School | Ashtabula | 0                    | 0               | 15,281,147          | 0                                          | 15,281,147                                                |
| Buckeye Local School District                            | School | Ashtabula | 0                    | 0               | 11,608,792          | 0                                          | 11,608,792                                                |
| Conneaut Area City School District                       | School | Ashtabula | 0                    | 0               | 7,434,163           | 0                                          | 7,434,163                                                 |
| Geneva Area City School District                         | School | Ashtabula | 0                    | 102,300         | 11,750,794          | 0                                          | 11,750,794                                                |
| Grand Valley Local School District                       | School | Ashtabula | 0                    | 0               | 5,934,442           | 0                                          | 5,934,442                                                 |
| Jefferson Area Local School District                     | School | Ashtabula | 0                    | 0               | 8,287,617           | 0                                          | 8,287,617                                                 |
| Athens City School District                              | School | Athens    | 0                    | 0               | 23,395,642          | 0                                          | 23,395,642                                                |
| Federal-Hocking Local School District                    | School | Athens    | 0                    | 0               | 7,447,665           | 0                                          | 7,447,665                                                 |
| Nelsonville-York City School District                    | School | Athens    | 0                    | 0               | 6,737,048           | 0                                          | 6,737,048                                                 |
| Trimble Local School District                            | School | Athens    | 0                    | 0               | 4,435,118           | 0                                          | 4,435,118                                                 |
| Minster Local School District                            | School | Auglaize  | 10,076               | 0               | 5,970,468           | 0                                          | 5,970,468                                                 |
| New Bremen Local School District                         | School | Auglaize  | 0                    | 0               | 8,251,885           | 0                                          | 8,251,885                                                 |
| Barnesville Exempted Village School District             | School | Belmont   | 0                    | 0               | 8,622,009           | 0                                          | 8,622,009                                                 |
| Bellaire Local School District                           | School | Belmont   | 0                    | 0               | 4,838,321           | 0                                          | 4,838,321                                                 |
| Bridgeport Exempted Village School District              | School | Belmont   | 0                    | 0               | 3,609,641           | 0                                          | 3,609,641                                                 |
| Martins Ferry City School District                       | School | Belmont   | 11,000               | 0               | 4,681,752           | 0                                          | 4,681,752                                                 |
| Shadyside Local School District                          | School | Belmont   | 2,126                | 0               | 5,050,374           | 0                                          | 5,050,374                                                 |
| St. Clairsville-Richland City School District            | School | Belmont   | 11,000               | 0               | 9,887,512           | 0                                          | 9,887,512                                                 |
| Union Local School District                              | School | Belmont   | 11,000               | 0               | 5,074,150           | 0                                          | 5,074,150                                                 |
| Eastern Local School District                            | School | Brown     | 0                    | 0               | 6,471,696           | 0                                          | 6,471,696                                                 |
| Fayetteville-Perry Local School District                 | School | Brown     | 0                    | 0               | 3,228,461           | 0                                          | 3,228,461                                                 |
| Western Brown Local School District                      | School | Brown     | 0                    | 0               | 8,721,010           | 0                                          | 8,721,010                                                 |
| Edgewood City School District                            | School | Butler    | 0                    | 0               | 22,663,916          | 0                                          | 22,663,916                                                |
| Fairfield City School District                           | School | Butler    | 243,479              | 0               | 85,732,036          | 0                                          | 85,732,036                                                |
| Lakota Local School District                             | School | Butler    | 0                    | 0               | 139,863,495         | 0                                          | 139,863,495                                               |
| Madison Local School District                            | School | Butler    | 0                    | 0               | 6,278,480           | 0                                          | 6,278,480                                                 |
| Middletown City School District                          | School | Butler    | 24,610               | 0               | 32,743,782          | 0                                          | 32,743,782                                                |
| Monroe Local School District                             | School | Butler    | 0                    | 0               | 19,587,292          | 0                                          | 19,587,292                                                |
| New Miami Local School District                          | School | Butler    | 0                    | 0               | 5,419,640           | 0                                          | 5,419,640                                                 |
| Ross Local School District                               | School | Butler    | 324,996              | 0               | 19,418,946          | 0                                          | 19,418,946                                                |
| Talawanda School District                                | School | Butler    | 340,431              | 0               | 41,126,312          | 0                                          | 41,126,312                                                |
| Brown Local School District                              | School | Carroll   | 0                    | 0               | 6,439,884           | 0                                          | 6,439,884                                                 |
| Carrollton Exempted Village School District              | School | Carroll   | 0                    | 0               | 12,095,495          | 0                                          | 12,095,495                                                |
| Mechanicsburg Exempted Village School District           | School | Champaign | 0                    | 78,998          | 4,115,805           | 0                                          | 4,115,805                                                 |
| Triad Local School District                              | School | Champaign | 29,069               | 0               | 3,804,541           | 0                                          | 3,804,541                                                 |
| Clark Shawnee Local School District                      | School | Clark     | 28,770               | 0               | 13,184,981          | 0                                          | 13,184,981                                                |
| Greenon Local School District                            | School | Clark     | 0                    | 0               | 10,445,072          | 0                                          | 10,445,072                                                |

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**As of June 30, 2014**  
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| Assets (Continued)                                        |        |            |                      |                 |                     | Total Deferred<br>Outflows Of<br>Resources | * Total Assets And<br>Deferred Outflows<br>Of Resources * |
|-----------------------------------------------------------|--------|------------|----------------------|-----------------|---------------------|--------------------------------------------|-----------------------------------------------------------|
| School                                                    | Type   | County     | Restricted<br>Assets | Other<br>Assets | * Total<br>Assets * |                                            |                                                           |
| Northeastern Local School District                        | School | Clark      | 0                    | 0               | 19,053,113          | 0                                          | 19,053,113                                                |
| Northwestern Local School District                        | School | Clark      | 39,318               | 0               | 13,138,410          | 0                                          | 13,138,410                                                |
| Southeastern Local School District                        | School | Clark      | 0                    | 0               | 8,627,548           | 0                                          | 8,627,548                                                 |
| Springfield City School District                          | School | Clark      | 0                    | 0               | 57,990,815          | 0                                          | 57,990,815                                                |
| Tecumseh Local School District                            | School | Clark      | 0                    | 0               | 10,819,591          | 0                                          | 10,819,591                                                |
| Batavia Local School District                             | School | Clermont   | 78,607               | 0               | 7,634,722           | 0                                          | 7,634,722                                                 |
| Bethel-Tate Local School District                         | School | Clermont   | 0                    | 0               | 5,242,092           | 0                                          | 5,242,092                                                 |
| Clermont Northeastern Local School District               | School | Clermont   | 0                    | 0               | 9,088,417           | 0                                          | 9,088,417                                                 |
| Felicity-Franklin Local School District                   | School | Clermont   | 0                    | 0               | 4,027,763           | 0                                          | 4,027,763                                                 |
| Goshen Local School District                              | School | Clermont   | 2,132                | 0               | 10,317,952          | 0                                          | 10,317,952                                                |
| Milford Exempted Village School District                  | School | Clermont   | 0                    | 0               | 57,051,825          | 0                                          | 57,051,825                                                |
| New Richmond Exempted Village School District             | School | Clermont   | 0                    | 0               | 36,790,368          | 0                                          | 36,790,368                                                |
| West Clermont Local School District                       | School | Clermont   | 0                    | 0               | 44,950,889          | 0                                          | 44,950,889                                                |
| Williamsburg Local School District                        | School | Clermont   | 0                    | 0               | 5,422,130           | 0                                          | 5,422,130                                                 |
| Blanchester Local School District                         | School | Clinton    | 0                    | 0               | 8,972,254           | 0                                          | 8,972,254                                                 |
| Clinton Massie Local School District                      | School | Clinton    | 0                    | 0               | 7,756,743           | 0                                          | 7,756,743                                                 |
| East Clinton Local School District                        | School | Clinton    | 0                    | 0               | 7,550,933           | 0                                          | 7,550,933                                                 |
| Wilmington City School District                           | School | Clinton    | 57,982               | 0               | 20,042,775          | 0                                          | 20,042,775                                                |
| Beaver Local School District                              | School | Columbiana | 0                    | 0               | 5,495,727           | 0                                          | 5,495,727                                                 |
| Columbiana Exempted Village School District               | School | Columbiana | 0                    | 0               | 7,062,814           | 0                                          | 7,062,814                                                 |
| Crestview Local School District                           | School | Columbiana | 0                    | 1,500           | 4,216,736           | 0                                          | 4,216,736                                                 |
| East Liverpool City School District                       | School | Columbiana | 0                    | 0               | 8,342,681           | 0                                          | 8,342,681                                                 |
| East Palestine City School District                       | School | Columbiana | 0                    | 20,652          | 3,623,627           | 0                                          | 3,623,627                                                 |
| Lisbon Exempted Village School District                   | School | Columbiana | 0                    | 0               | 4,728,917           | 0                                          | 4,728,917                                                 |
| Salem City School District                                | School | Columbiana | 0                    | 0               | 10,733,538          | 0                                          | 10,733,538                                                |
| Southern Local School District                            | School | Columbiana | 0                    | 0               | 1,979,927           | 0                                          | 1,979,927                                                 |
| United Local School District                              | School | Columbiana | 0                    | 0               | 8,540,236           | 0                                          | 8,540,236                                                 |
| Wellsville Local School District                          | School | Columbiana | 0                    | 0               | 2,480,352           | 0                                          | 2,480,352                                                 |
| Coshocton City School District                            | School | Coshocton  | 0                    | 0               | 7,158,292           | 0                                          | 7,158,292                                                 |
| Ridgewood Local School District                           | School | Coshocton  | 0                    | 0               | 7,571,305           | 0                                          | 7,571,305                                                 |
| River View Local School District                          | School | Coshocton  | 0                    | 0               | 15,199,879          | 0                                          | 15,199,879                                                |
| Buckeye Central Local School District                     | School | Crawford   | 0                    | 0               | 6,240,255           | 0                                          | 6,240,255                                                 |
| Bucyrus City School District                              | School | Crawford   | 5,605                | 0               | 9,402,296           | 0                                          | 9,402,296                                                 |
| Colonel Crawford Local School District                    | School | Crawford   | 0                    | 0               | 4,578,116           | 0                                          | 4,578,116                                                 |
| Galion City School District                               | School | Crawford   | 1,651                | 0               | 7,162,831           | 0                                          | 7,162,831                                                 |
| Wynford Local School District                             | School | Crawford   | 0                    | 0               | 4,016,430           | 0                                          | 4,016,430                                                 |
| Bay Village City School District                          | School | Cuyahoga   | 0                    | 0               | 35,166,229          | 0                                          | 35,166,229                                                |
| Beachwood City School District                            | School | Cuyahoga   | 0                    | 0               | 51,211,333          | 0                                          | 51,211,333                                                |
| Bedford City School District                              | School | Cuyahoga   | 0                    | 0               | 44,076,536          | 0                                          | 44,076,536                                                |
| Berea City School District                                | School | Cuyahoga   | 49,126               | 0               | 59,933,238          | 0                                          | 59,933,238                                                |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 0                    | 0               | 44,209,334          | 0                                          | 44,209,334                                                |
| Brooklyn City School District                             | School | Cuyahoga   | 78,267               | 0               | 13,336,869          | 0                                          | 13,336,869                                                |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 0                    | 0               | 31,511,453          | 0                                          | 31,511,453                                                |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 0                    | 0               | 107,755,275         | 0                                          | 107,755,275                                               |

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| Assets (Continued)                           |        |           |                      |                 |                     | Total Deferred           | * Total Assets And                  |
|----------------------------------------------|--------|-----------|----------------------|-----------------|---------------------|--------------------------|-------------------------------------|
| School                                       | Type   | County    | Restricted<br>Assets | Other<br>Assets | * Total<br>Assets * | Outflows Of<br>Resources | Deferred Outflows<br>Of Resources * |
| Cleveland Municipal School District          | School | Cuyahoga  | 0                    | 0               | 428,646,844         | 0                        | 428,646,844                         |
| Cuyahoga Heights Local School District       | School | Cuyahoga  | 0                    | 0               | 14,441,069          | 0                        | 14,441,069                          |
| East Cleveland City School District          | School | Cuyahoga  | 91,899               | 0               | 28,053,828          | 0                        | 28,053,828                          |
| Euclid City School District                  | School | Cuyahoga  | 0                    | 0               | 46,616,685          | 0                        | 46,616,685                          |
| Fairview Park City School District           | School | Cuyahoga  | 0                    | 0               | 33,186,738          | 0                        | 33,186,738                          |
| Garfield Heights City School District        | School | Cuyahoga  | 2,929,050            | 0               | 25,373,455          | 0                        | 25,373,455                          |
| Independence Local School District           | School | Cuyahoga  | 0                    | 0               | 24,699,141          | 0                        | 24,699,141                          |
| Lakewood City School District                | School | Cuyahoga  | 0                    | 0               | 66,207,028          | 0                        | 66,207,028                          |
| Maple Heights City School District           | School | Cuyahoga  | 0                    | 0               | 17,400,914          | 0                        | 17,400,914                          |
| Mayfield City School District                | School | Cuyahoga  | 0                    | 0               | 83,523,176          | 0                        | 83,523,176                          |
| North Olmsted City School District           | School | Cuyahoga  | 223,073              | 0               | 63,501,249          | 0                        | 63,501,249                          |
| North Royalton City School District          | School | Cuyahoga  | 0                    | 0               | 47,429,197          | 0                        | 47,429,197                          |
| Olmsted Falls City School District           | School | Cuyahoga  | 0                    | 0               | 37,536,112          | 0                        | 37,536,112                          |
| Orange City School District                  | School | Cuyahoga  | 0                    | 0               | 70,098,708          | 0                        | 70,098,708                          |
| Parma City School District                   | School | Cuyahoga  | 0                    | 0               | 106,975,381         | 0                        | 106,975,381                         |
| Richmond Heights Local School District       | School | Cuyahoga  | 0                    | 0               | 11,140,655          | 0                        | 11,140,655                          |
| Rocky River City School District             | School | Cuyahoga  | 0                    | 0               | 34,580,434          | 0                        | 34,580,434                          |
| Shaker Heights City School District          | School | Cuyahoga  | 0                    | 0               | 93,860,488          | 0                        | 93,860,488                          |
| Solon City School District                   | School | Cuyahoga  | 0                    | 0               | 84,050,065          | 0                        | 84,050,065                          |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 0                    | 0               | 59,724,561          | 0                        | 59,724,561                          |
| Strongsville City School District            | School | Cuyahoga  | 0                    | 0               | 61,854,316          | 0                        | 61,854,316                          |
| Warrensville Heights City School District    | School | Cuyahoga  | 0                    | 0               | 37,213,277          | 0                        | 37,213,277                          |
| Westlake City School District                | School | Cuyahoga  | 0                    | 0               | 60,429,131          | 0                        | 60,429,131                          |
| Greenville City School District              | School | Darke     | 6,447                | 0               | 19,923,853          | 0                        | 19,923,853                          |
| Ayersville Local School District             | School | Defiance  | 1,056                | 0               | 7,354,745           | 0                        | 7,354,745                           |
| Big Walnut Local School District             | School | Delaware  | 52,705               | 0               | 27,814,265          | 0                        | 27,814,265                          |
| Buckeye Valley Local School District         | School | Delaware  | 0                    | 117,863         | 18,335,062          | 0                        | 18,335,062                          |
| Delaware City School District                | School | Delaware  | 0                    | 0               | 37,848,338          | 0                        | 37,848,338                          |
| Olentangy Local School District              | School | Delaware  | 283,573              | 0               | 200,061,928         | 0                        | 200,061,928                         |
| Edison Local School District                 | School | Erie      | 0                    | 0               | 10,569,914          | 0                        | 10,569,914                          |
| Huron City School District                   | School | Erie      | 26,629               | 0               | 15,952,740          | 0                        | 15,952,740                          |
| Kelleys Island Local School District         | School | Erie      | 0                    | 0               | 1,435,511           | 0                        | 1,435,511                           |
| Margaretta Local School District             | School | Erie      | 0                    | 0               | 8,514,650           | 0                        | 8,514,650                           |
| Perkins Local School District                | School | Erie      | 0                    | 0               | 14,107,254          | 0                        | 14,107,254                          |
| Sandusky City School District                | School | Erie      | 0                    | 0               | 23,760,068          | 0                        | 23,760,068                          |
| Vermilion Local School District              | School | Erie      | 0                    | 0               | 31,602,499          | 0                        | 31,602,499                          |
| Amanda-Clearcreek Local School District      | School | Fairfield | 0                    | 0               | 13,339,081          | 0                        | 13,339,081                          |
| Bloom-Carroll Local School District          | School | Fairfield | 0                    | 0               | 10,461,723          | 0                        | 10,461,723                          |
| Fairfield Union Local School District        | School | Fairfield | 0                    | 0               | 14,507,870          | 0                        | 14,507,870                          |
| Lancaster City School District               | School | Fairfield | 0                    | 2,562           | 63,675,848          | 0                        | 63,675,848                          |
| Liberty Union-Thurston Local School District | School | Fairfield | 0                    | 0               | 11,284,561          | 0                        | 11,284,561                          |
| Pickerington Local School District           | School | Fairfield | 0                    | 0               | 68,904,364          | 0                        | 68,904,364                          |
| Miami Trace Local School District            | School | Fayette   | 152,506              | 0               | 25,036,555          | 0                        | 25,036,555                          |
| Washington Court House City School District  | School | Fayette   | 0                    | 0               | 7,617,886           | 0                        | 7,617,886                           |



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Assets (Continued)                              |        |          |                      |                 |                     | Total Deferred           | * Total Assets And                  |
|-------------------------------------------------|--------|----------|----------------------|-----------------|---------------------|--------------------------|-------------------------------------|
| School                                          | Type   | County   | Restricted<br>Assets | Other<br>Assets | * Total<br>Assets * | Outflows Of<br>Resources | Deferred Outflows<br>Of Resources * |
| Canal Winchester Local School District          | School | Franklin | 0                    | 0               | 33,035,195          | 0                        | 33,035,195                          |
| Columbus City School District                   | School | Franklin | 0                    | 0               | 642,647,364         | 0                        | 642,647,364                         |
| Dublin City School District                     | School | Franklin | 0                    | 0               | 283,369,496         | 0                        | 283,369,496                         |
| Gahanna-Jefferson City School District          | School | Franklin | 0                    | 0               | 90,080,269          | 0                        | 90,080,269                          |
| Grandview Heights City School District          | School | Franklin | 0                    | 0               | 15,454,378          | 0                        | 15,454,378                          |
| Groveport Madison Local School District         | School | Franklin | 43,476               | 0               | 27,024,146          | 0                        | 27,024,146                          |
| Hamilton Local School District                  | School | Franklin | 0                    | 0               | 15,330,069          | 0                        | 15,330,069                          |
| Hilliard City School District                   | School | Franklin | 0                    | 0               | 142,236,306         | 0                        | 142,236,306                         |
| New Albany-Plain Local School District          | School | Franklin | 0                    | 0               | 58,159,973          | 0                        | 58,159,973                          |
| Southwestern City School District               | School | Franklin | 0                    | 0               | 209,932,242         | 0                        | 209,932,242                         |
| Upper Arlington City School District            | School | Franklin | 0                    | 0               | 106,774,908         | 0                        | 106,774,908                         |
| Westerville City School District                | School | Franklin | 0                    | 0               | 162,258,556         | 0                        | 162,258,556                         |
| Whitehall City School District                  | School | Franklin | 0                    | 0               | 23,497,506          | 0                        | 23,497,506                          |
| Worthington City School District                | School | Franklin | 0                    | 0               | 156,422,866         | 0                        | 156,422,866                         |
| Archbold Area Local School District             | School | Fulton   | 0                    | 0               | 8,864,610           | 0                        | 8,864,610                           |
| Wauseon Exempted Village School District        | School | Fulton   | 0                    | 0               | 7,438,755           | 0                        | 7,438,755                           |
| Gallia Local School District                    | School | Gallia   | 0                    | 0               | 16,409,297          | 0                        | 16,409,297                          |
| Gallipolis City School District                 | School | Gallia   | 0                    | 0               | 7,485,631           | 0                        | 7,485,631                           |
| Berkshire Local School District                 | School | Geauga   | 0                    | 0               | 6,800,220           | 0                        | 6,800,220                           |
| Cardinal Local School District                  | School | Geauga   | 0                    | 0               | 6,674,299           | 0                        | 6,674,299                           |
| Kenston Local School District                   | School | Geauga   | 0                    | 0               | 37,087,293          | 0                        | 37,087,293                          |
| Ledgemont Local School District                 | School | Geauga   | 95,401               | 0               | 2,601,677           | 0                        | 2,601,677                           |
| West Geauga Local School District               | School | Geauga   | 0                    | 0               | 28,623,491          | 0                        | 28,623,491                          |
| Beavercreek City School District                | School | Greene   | 0                    | 0               | 76,146,403          | 0                        | 76,146,403                          |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 0                    | 0               | 20,489,112          | 0                        | 20,489,112                          |
| Cedar Cliff Local School District               | School | Greene   | 0                    | 0               | 5,299,549           | 0                        | 5,299,549                           |
| Fairborn City School District                   | School | Greene   | 0                    | 0               | 28,365,068          | 0                        | 28,365,068                          |
| Greeneview Local School District                | School | Greene   | 76,238               | 0               | 11,021,562          | 0                        | 11,021,562                          |
| Xenia Community School District                 | School | Greene   | 0                    | 0               | 32,804,083          | 0                        | 32,804,083                          |
| Yellow Springs Exempted Village School District | School | Greene   | 0                    | 0               | 7,389,943           | 0                        | 7,389,943                           |
| Cambridge City School District                  | School | Guernsey | 12,869               | 0               | 9,070,569           | 0                        | 9,070,569                           |
| East Guernsey Local School District             | School | Guernsey | 0                    | 0               | 6,555,290           | 0                        | 6,555,290                           |
| Rolling Hills Local School District             | School | Guernsey | 7,903                | 0               | 11,446,057          | 0                        | 11,446,057                          |
| Cincinnati City School District                 | School | Hamilton | 0                    | 0               | 408,556,055         | 0                        | 408,556,055                         |
| Deer Park Community City School District        | School | Hamilton | 50,000               | 0               | 16,088,825          | 0                        | 16,088,825                          |
| Finneytown Local School District                | School | Hamilton | 0                    | 0               | 14,897,600          | 0                        | 14,897,600                          |
| Forest Hills Local School District              | School | Hamilton | 250,638              | 0               | 62,747,531          | 0                        | 62,747,531                          |
| Indian Hill Exempted Village School District    | School | Hamilton | 0                    | 0               | 59,001,970          | 0                        | 59,001,970                          |
| Loveland City School District                   | School | Hamilton | 0                    | 0               | 31,912,194          | 0                        | 31,912,194                          |
| Madeira City School District                    | School | Hamilton | 0                    | 0               | 20,845,923          | 0                        | 20,845,923                          |
| Mariemont City School District                  | School | Hamilton | 140,000              | 0               | 23,014,625          | 0                        | 23,014,625                          |
| Mt. Healthy City School District                | School | Hamilton | 168,887              | 0               | 22,968,103          | 0                        | 22,968,103                          |
| North College Hill City School District         | School | Hamilton | 26,210               | 0               | 4,770,508           | 0                        | 4,770,508                           |
| Northwest Local School District                 | School | Hamilton | 0                    | 0               | 85,424,269          | 0                        | 85,424,269                          |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
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| Assets (Continued)                              |        |           |                      |                 |                     | Total Deferred<br>Outflows Of<br>Resources | * Total Assets And<br>Deferred Outflows<br>Of Resources * |
|-------------------------------------------------|--------|-----------|----------------------|-----------------|---------------------|--------------------------------------------|-----------------------------------------------------------|
| School                                          | Type   | County    | Restricted<br>Assets | Other<br>Assets | * Total<br>Assets * |                                            |                                                           |
| Norwood City School District                    | School | Hamilton  | 0                    | 0               | 21,141,922          | 0                                          | 21,141,922                                                |
| Oak Hills Local School District                 | School | Hamilton  | 380,716              | 0               | 57,092,419          | 0                                          | 57,092,419                                                |
| Princeton City School District                  | School | Hamilton  | 0                    | 0               | 70,482,425          | 0                                          | 70,482,425                                                |
| Reading Community City School District          | School | Hamilton  | 0                    | 0               | 10,767,039          | 0                                          | 10,767,039                                                |
| Southwest Local School District                 | School | Hamilton  | 0                    | 0               | 18,128,899          | 0                                          | 18,128,899                                                |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 0                    | 0               | 11,502,073          | 0                                          | 11,502,073                                                |
| Sycamore Community City School District         | School | Hamilton  | 468,958              | 0               | 93,487,309          | 0                                          | 93,487,309                                                |
| Three Rivers Local School District              | School | Hamilton  | 0                    | 0               | 23,599,058          | 0                                          | 23,599,058                                                |
| Winton Woods City School District               | School | Hamilton  | 0                    | 0               | 38,635,874          | 0                                          | 38,635,874                                                |
| Wyoming City School District                    | School | Hamilton  | 0                    | 0               | 22,104,047          | 0                                          | 22,104,047                                                |
| Arcadia Local School District                   | School | Hancock   | 3,565                | 0               | 7,705,923           | 0                                          | 7,705,923                                                 |
| Arlington Local School District                 | School | Hancock   | 490,983              | 0               | 3,678,563           | 0                                          | 3,678,563                                                 |
| Findlay City School District                    | School | Hancock   | 0                    | 0               | 39,737,512          | 0                                          | 39,737,512                                                |
| Liberty Benton Local School District            | School | Hancock   | 0                    | 0               | 11,974,066          | 0                                          | 11,974,066                                                |
| Van Buren Local School District                 | School | Hancock   | 0                    | 2,286           | 13,836,940          | 0                                          | 13,836,940                                                |
| Conotton Valley Union Local School District     | School | Harrison  | 0                    | 0               | 3,291,916           | 0                                          | 3,291,916                                                 |
| Holgate Local School District                   | School | Henry     | 0                    | 0               | 3,704,381           | 0                                          | 3,704,381                                                 |
| Liberty Center Local School District            | School | Henry     | 0                    | 0               | 11,769,598          | 0                                          | 11,769,598                                                |
| Napoleon Area City School District              | School | Henry     | 0                    | 51,337          | 20,579,158          | 0                                          | 20,579,158                                                |
| Patrick Henry Local School District             | School | Henry     | 0                    | 0               | 8,419,067           | 0                                          | 8,419,067                                                 |
| Fairfield Local School District                 | School | Highland  | 0                    | 0               | 3,751,273           | 0                                          | 3,751,273                                                 |
| Greenfield Exempted Village School District     | School | Highland  | 0                    | 0               | 15,413,788          | 0                                          | 15,413,788                                                |
| Hillsboro City School District                  | School | Highland  | 203,875              | 0               | 12,926,118          | 0                                          | 12,926,118                                                |
| Lynchburg Clay Local School District            | School | Highland  | 409                  | 0               | 8,980,306           | 0                                          | 8,980,306                                                 |
| Logan-Hocking Local School District             | School | Hocking   | 0                    | 0               | 20,592,592          | 0                                          | 20,592,592                                                |
| East Holmes Local School District               | School | Holmes    | 0                    | 0               | 14,224,797          | 0                                          | 14,224,797                                                |
| West Holmes Local School District               | School | Holmes    | 0                    | 0               | 17,630,340          | 0                                          | 17,630,340                                                |
| Bellevue City School District                   | School | Huron     | 0                    | 0               | 14,657,671          | 0                                          | 14,657,671                                                |
| Monroeville Local School District               | School | Huron     | 5,235                | 0               | 2,955,770           | 0                                          | 2,955,770                                                 |
| New London Local School District                | School | Huron     | 0                    | 0               | 4,024,947           | 0                                          | 4,024,947                                                 |
| Norwalk City School District                    | School | Huron     | 563,736              | 0               | 12,529,213          | 0                                          | 12,529,213                                                |
| South Central Local School District             | School | Huron     | 0                    | 0               | 4,628,625           | 0                                          | 4,628,625                                                 |
| Western Reserve Local School District           | School | Huron     | 0                    | 0               | 4,793,255           | 0                                          | 4,793,255                                                 |
| Willard City School District                    | School | Huron     | 0                    | 0               | 6,193,624           | 0                                          | 6,193,624                                                 |
| Wellston City School District                   | School | Jackson   | 0                    | 0               | 8,990,087           | 0                                          | 8,990,087                                                 |
| Buckeye Local School District                   | School | Jefferson | 5,959                | 0               | 9,574,529           | 0                                          | 9,574,529                                                 |
| Edison Local School District                    | School | Jefferson | 0                    | 0               | 10,862,713          | 0                                          | 10,862,713                                                |
| Indian Creek Local School District              | School | Jefferson | 0                    | 0               | 9,910,417           | 0                                          | 9,910,417                                                 |
| Steubenville City School District               | School | Jefferson | 85,496               | 0               | 8,805,770           | 0                                          | 8,805,770                                                 |
| Toronto City School District                    | School | Jefferson | 0                    | 0               | 2,963,595           | 0                                          | 2,963,595                                                 |
| Kirtland Local School District                  | School | Lake      | 0                    | 0               | 18,504,868          | 0                                          | 18,504,868                                                |
| Mentor Exempted Village School District         | School | Lake      | 0                    | 0               | 116,864,092         | 0                                          | 116,864,092                                               |
| Perry Local School District                     | School | Lake      | 58,165               | 3,239           | 35,250,908          | 0                                          | 35,250,908                                                |
| Riverside Local School District                 | School | Lake      | 0                    | 0               | 29,576,716          | 0                                          | 29,576,716                                                |

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| Assets (Continued)                                |        |          |                      |                 |                     | Total Deferred           | * Total Assets And                  |
|---------------------------------------------------|--------|----------|----------------------|-----------------|---------------------|--------------------------|-------------------------------------|
| School                                            | Type   | County   | Restricted<br>Assets | Other<br>Assets | * Total<br>Assets * | Outflows Of<br>Resources | Deferred Outflows<br>Of Resources * |
| Willoughby-Eastlake City School District          | School | Lake     | 0                    | 0               | 77,617,822          | 0                        | 77,617,822                          |
| Chesapeake Union Exempted Village School District | School | Lawrence | 0                    | 0               | 4,581,062           | 0                        | 4,581,062                           |
| Dawson-Bryant Local School District               | School | Lawrence | 0                    | 0               | 5,951,212           | 0                        | 5,951,212                           |
| Fairland Local School District                    | School | Lawrence | 43,460               | 0               | 7,742,738           | 0                        | 7,742,738                           |
| Ironton City School District                      | School | Lawrence | 52,930               | 0               | 5,882,532           | 0                        | 5,882,532                           |
| Rock Hill Local School District                   | School | Lawrence | 0                    | 0               | 7,472,272           | 0                        | 7,472,272                           |
| South Point Local School District                 | School | Lawrence | 322,378              | 0               | 11,452,824          | 0                        | 11,452,824                          |
| Symmes Valley Local School District               | School | Lawrence | 42,941               | 0               | 4,477,923           | 0                        | 4,477,923                           |
| Granville Exempted Village School District        | School | Licking  | 0                    | 0               | 20,769,762          | 0                        | 20,769,762                          |
| Heath City School District                        | School | Licking  | 36,428               | 0               | 11,157,054          | 0                        | 11,157,054                          |
| Johnstown-Monroe Local School District            | School | Licking  | 0                    | 0               | 24,010,429          | 0                        | 24,010,429                          |
| Lakewood Local School District                    | School | Licking  | 0                    | 0               | 25,712,565          | 0                        | 25,712,565                          |
| Licking Heights Local School District             | School | Licking  | 0                    | 0               | 26,552,086          | 0                        | 26,552,086                          |
| Licking Valley Local School District              | School | Licking  | 1,025                | 0               | 12,002,838          | 0                        | 12,002,838                          |
| Newark City School District                       | School | Licking  | 0                    | 0               | 43,530,669          | 0                        | 43,530,669                          |
| North Fork Local School District                  | School | Licking  | 248,378              | 0               | 8,861,131           | 0                        | 8,861,131                           |
| Northridge Local School District                  | School | Licking  | 0                    | 0               | 15,638,851          | 0                        | 15,638,851                          |
| Riverside Local School District                   | School | Logan    | 0                    | 0               | 4,311,156           | 0                        | 4,311,156                           |
| Amherst Exempted Village School District          | School | Lorain   | 64,526               | 0               | 27,424,800          | 0                        | 27,424,800                          |
| Avon Lake City School District                    | School | Lorain   | 0                    | 0               | 38,183,397          | 0                        | 38,183,397                          |
| Avon Local School District                        | School | Lorain   | 0                    | 0               | 37,542,620          | 0                        | 37,542,620                          |
| Columbia Local School District                    | School | Lorain   | 0                    | 0               | 8,585,886           | 0                        | 8,585,886                           |
| Elyria City School District                       | School | Lorain   | 0                    | 0               | 45,707,918          | 0                        | 45,707,918                          |
| Firelands Local School District                   | School | Lorain   | 0                    | 3,984           | 12,846,886          | 0                        | 12,846,886                          |
| Keystone Local School District                    | School | Lorain   | 0                    | 0               | 7,929,990           | 0                        | 7,929,990                           |
| Lorain City School District                       | School | Lorain   | 0                    | 0               | 32,705,828          | 0                        | 32,705,828                          |
| Midview Local School District                     | School | Lorain   | 919,455              | 0               | 18,465,356          | 0                        | 18,465,356                          |
| North Ridgeville City School District             | School | Lorain   | 0                    | 0               | 37,052,540          | 0                        | 37,052,540                          |
| Oberlin City School District                      | School | Lorain   | 0                    | 0               | 7,889,964           | 0                        | 7,889,964                           |
| Sheffield-Sheffield Lake City School District     | School | Lorain   | 0                    | 0               | 16,458,371          | 0                        | 16,458,371                          |
| Wellington Exempted Village School District       | School | Lorain   | 0                    | 0               | 8,382,051           | 0                        | 8,382,051                           |
| Anthony Wayne Local School District               | School | Lucas    | 0                    | 0               | 29,526,482          | 0                        | 29,526,482                          |
| Oregon City School District                       | School | Lucas    | 0                    | 0               | 28,729,883          | 0                        | 28,729,883                          |
| Ottawa Hills Local School District                | School | Lucas    | 0                    | 0               | 16,522,331          | 0                        | 16,522,331                          |
| Springfield Local School District                 | School | Lucas    | 0                    | 0               | 24,595,488          | 0                        | 24,595,488                          |
| Sylvania City School District                     | School | Lucas    | 0                    | 0               | 57,099,479          | 0                        | 57,099,479                          |
| Toledo City School District                       | School | Lucas    | 0                    | 0               | 151,038,285         | 0                        | 151,038,285                         |
| Washington Local School District                  | School | Lucas    | 0                    | 4,036           | 68,812,729          | 0                        | 68,812,729                          |
| Jefferson Local School District                   | School | Madison  | 3,882                | 0               | 10,463,074          | 0                        | 10,463,074                          |
| Jonathan Alder Local School District              | School | Madison  | 0                    | 0               | 7,806,198           | 0                        | 7,806,198                           |
| London City School District                       | School | Madison  | 0                    | 0               | 12,384,880          | 0                        | 12,384,880                          |
| Madison-Plains Local School District              | School | Madison  | 0                    | 0               | 10,797,731          | 0                        | 10,797,731                          |
| Austintown Local School District                  | School | Mahoning | 0                    | 0               | 24,022,968          | 0                        | 24,022,968                          |
| Boardman Local School District                    | School | Mahoning | 233,898              | 0               | 39,287,340          | 0                        | 39,287,340                          |

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| Assets (Continued)                         |        |            |                      |                 |                     | Total Deferred           | * Total Assets And                  |
|--------------------------------------------|--------|------------|----------------------|-----------------|---------------------|--------------------------|-------------------------------------|
| School                                     | Type   | County     | Restricted<br>Assets | Other<br>Assets | * Total<br>Assets * | Outflows Of<br>Resources | Deferred Outflows<br>Of Resources * |
| Campbell City School District              | School | Mahoning   | 0                    | 0               | 3,177,526           | 0                        | 3,177,526                           |
| Canfield Local School District             | School | Mahoning   | 0                    | 0               | 26,120,145          | 0                        | 26,120,145                          |
| Jackson-Milton Local School District       | School | Mahoning   | 0                    | 0               | 7,770,231           | 0                        | 7,770,231                           |
| Lowellville Local School District          | School | Mahoning   | 0                    | 0               | 3,590,829           | 0                        | 3,590,829                           |
| Poland Local School District               | School | Mahoning   | 77,235               | 0               | 16,767,297          | 0                        | 16,767,297                          |
| Sebring Local School District              | School | Mahoning   | 0                    | 0               | 2,153,164           | 0                        | 2,153,164                           |
| South Range Local School District          | School | Mahoning   | 0                    | 0               | 6,594,341           | 0                        | 6,594,341                           |
| Springfield Local School District          | School | Mahoning   | 0                    | 0               | 5,987,699           | 0                        | 5,987,699                           |
| Struthers City School District             | School | Mahoning   | 114,371              | 0               | 12,350,228          | 0                        | 12,350,228                          |
| West Branch Local School District          | School | Mahoning   | 0                    | 0               | 9,232,492           | 0                        | 9,232,492                           |
| Western Reserve Local School District      | School | Mahoning   | 67,313               | 0               | 4,268,167           | 0                        | 4,268,167                           |
| Youngstown City School District            | School | Mahoning   | 0                    | 0               | 37,953,039          | 0                        | 37,953,039                          |
| Elgin Local School District                | School | Marion     | 0                    | 0               | 10,720,365          | 0                        | 10,720,365                          |
| Marion City School District                | School | Marion     | 0                    | 73,127          | 25,730,730          | 0                        | 25,730,730                          |
| Pleasant Local School District             | School | Marion     | 0                    | 0               | 5,654,427           | 0                        | 5,654,427                           |
| Ridgedale Local School District            | School | Marion     | 0                    | 0               | 6,821,689           | 0                        | 6,821,689                           |
| River Valley Local School District         | School | Marion     | 0                    | 0               | 8,366,757           | 0                        | 8,366,757                           |
| Black River Local School District          | School | Medina     | 0                    | 0               | 7,002,525           | 0                        | 7,002,525                           |
| Brunswick City School District             | School | Medina     | 0                    | 0               | 37,370,066          | 0                        | 37,370,066                          |
| Buckeye Local School District              | School | Medina     | 0                    | 0               | 16,361,643          | 0                        | 16,361,643                          |
| Cloverleaf Local School District           | School | Medina     | 0                    | 0               | 17,579,694          | 0                        | 17,579,694                          |
| Highland Local School District             | School | Medina     | 0                    | 0               | 33,746,648          | 0                        | 33,746,648                          |
| Medina City School District                | School | Medina     | 0                    | 0               | 69,107,949          | 0                        | 69,107,949                          |
| Wadsworth City School District             | School | Medina     | 0                    | 29,913          | 28,668,207          | 0                        | 28,668,207                          |
| Eastern Local School District              | School | Meigs      | 0                    | 92,882          | 2,884,440           | 0                        | 2,884,440                           |
| Meigs Local School District                | School | Meigs      | 0                    | 68,154          | 5,913,479           | 0                        | 5,913,479                           |
| Southern Local School District             | School | Meigs      | 0                    | 441             | 3,400,312           | 0                        | 3,400,312                           |
| Bethel Local School District               | School | Miami      | 0                    | 0               | 6,616,409           | 0                        | 6,616,409                           |
| Covington Exempted Village School District | School | Miami      | 0                    | 0               | 4,680,817           | 0                        | 4,680,817                           |
| Miami East Local School District           | School | Miami      | 0                    | 0               | 7,287,453           | 0                        | 7,287,453                           |
| Piqua City School District                 | School | Miami      | 0                    | 0               | 22,104,007          | 0                        | 22,104,007                          |
| Tipp City Exempted Village School District | School | Miami      | 0                    | 0               | 15,279,196          | 0                        | 15,279,196                          |
| Troy City School District                  | School | Miami      | 0                    | 0               | 29,060,455          | 0                        | 29,060,455                          |
| Switzerland of Ohio Local School District  | School | Monroe     | 491                  | 0               | 12,834,054          | 0                        | 12,834,054                          |
| Brookville Local School District           | School | Montgomery | 0                    | 0               | 9,437,832           | 0                        | 9,437,832                           |
| Centerville City School District           | School | Montgomery | 141,886              | 0               | 80,481,322          | 0                        | 80,481,322                          |
| Dayton City School District                | School | Montgomery | 0                    | 0               | 105,280,697         | 0                        | 105,280,697                         |
| Huber Heights City School District         | School | Montgomery | 0                    | 0               | 37,758,254          | 0                        | 37,758,254                          |
| Jefferson Township Local School District   | School | Montgomery | 0                    | 0               | 7,868,894           | 0                        | 7,868,894                           |
| Kettering City School District             | School | Montgomery | 0                    | 0               | 70,021,955          | 0                        | 70,021,955                          |
| Mad River Local School District            | School | Montgomery | 0                    | 0               | 26,940,742          | 0                        | 26,940,742                          |
| Miamisburg City School District            | School | Montgomery | 0                    | 0               | 39,533,162          | 0                        | 39,533,162                          |
| New Lebanon Local School District          | School | Montgomery | 0                    | 0               | 10,012,735          | 0                        | 10,012,735                          |
| Northmont City School District             | School | Montgomery | 0                    | 21,582          | 36,575,586          | 0                        | 36,575,586                          |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Assets (Continued)                           |        |            |                      |                 |                     | Total Deferred<br>Outflows Of<br>Resources | * Total Assets And<br>Deferred Outflows<br>Of Resources * |
|----------------------------------------------|--------|------------|----------------------|-----------------|---------------------|--------------------------------------------|-----------------------------------------------------------|
| School                                       | Type   | County     | Restricted<br>Assets | Other<br>Assets | * Total<br>Assets * |                                            |                                                           |
| Northridge Local School District             | School | Montgomery | 52,637               | 0               | 18,925,989          | 0                                          | 18,925,989                                                |
| Oakwood City School District                 | School | Montgomery | 0                    | 0               | 18,196,262          | 0                                          | 18,196,262                                                |
| Trotwood-Madison City School District        | School | Montgomery | 81,076               | 0               | 34,505,384          | 0                                          | 34,505,384                                                |
| Valley View Local School District            | School | Montgomery | 0                    | 0               | 8,094,050           | 0                                          | 8,094,050                                                 |
| Vandalia-Butler City School District         | School | Montgomery | 0                    | 0               | 32,843,568          | 0                                          | 32,843,568                                                |
| West Carrollton City School District         | School | Montgomery | 0                    | 0               | 28,577,374          | 0                                          | 28,577,374                                                |
| Morgan Local School District                 | School | Morgan     | 38,499               | 0               | 13,771,602          | 0                                          | 13,771,602                                                |
| Cardington-Lincoln Local School District     | School | Morrow     | 0                    | 0               | 3,049,913           | 0                                          | 3,049,913                                                 |
| Highland Local School District               | School | Morrow     | 2,170                | 0               | 9,833,609           | 0                                          | 9,833,609                                                 |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 0                    | 83,462          | 7,718,669           | 0                                          | 7,718,669                                                 |
| Northmor Local School District               | School | Morrow     | 0                    | 0               | 3,995,050           | 0                                          | 3,995,050                                                 |
| East Muskingum Local School Dist             | School | Muskingum  | 1,570                | 0               | 11,412,599          | 0                                          | 11,412,599                                                |
| Franklin Local School District               | School | Muskingum  | 528                  | 86,954          | 15,252,574          | 0                                          | 15,252,574                                                |
| Maysville Local School District              | School | Muskingum  | 0                    | 0               | 5,708,713           | 0                                          | 5,708,713                                                 |
| Tri-Valley Local School District             | School | Muskingum  | 0                    | 0               | 11,615,321          | 0                                          | 11,615,321                                                |
| West Muskingum Local School District         | School | Muskingum  | 0                    | 0               | 9,578,837           | 0                                          | 9,578,837                                                 |
| Zanesville City School District              | School | Muskingum  | 1,607                | 123,517         | 15,015,292          | 0                                          | 15,015,292                                                |
| Caldwell Exempted Village School District    | School | Noble      | 270                  | 0               | 6,235,988           | 0                                          | 6,235,988                                                 |
| Noble Local School District                  | School | Noble      | 379                  | 0               | 8,511,256           | 0                                          | 8,511,256                                                 |
| Crooksville Exempted Village School District | School | Perry      | 0                    | 0               | 2,909,151           | 0                                          | 2,909,151                                                 |
| Circleville City School District             | School | Pickaway   | 0                    | 0               | 24,942,375          | 0                                          | 24,942,375                                                |
| Logan Elm Local School District              | School | Pickaway   | 0                    | 0               | 16,695,941          | 0                                          | 16,695,941                                                |
| Teays Valley Local School District           | School | Pickaway   | 0                    | 0               | 20,899,574          | 0                                          | 20,899,574                                                |
| Westfall Local School District               | School | Pickaway   | 908                  | 0               | 16,375,760          | 0                                          | 16,375,760                                                |
| Scioto Valley Local School District          | School | Pike       | 0                    | 0               | 10,904,577          | 0                                          | 10,904,577                                                |
| Waverly City School District                 | School | Pike       | 57,076               | 0               | 8,487,056           | 0                                          | 8,487,056                                                 |
| Western Local School District                | School | Pike       | 0                    | 0               | 3,520,126           | 0                                          | 3,520,126                                                 |
| Aurora City School District                  | School | Portage    | 0                    | 0               | 29,927,695          | 0                                          | 29,927,695                                                |
| Crestwood Local School District              | School | Portage    | 0                    | 0               | 10,119,284          | 0                                          | 10,119,284                                                |
| Field Local School District                  | School | Portage    | 30,914               | 0               | 12,297,012          | 0                                          | 12,297,012                                                |
| James A. Garfield Local School District      | School | Portage    | 0                    | 0               | 6,987,704           | 0                                          | 6,987,704                                                 |
| Kent City School District                    | School | Portage    | 0                    | 0               | 41,312,500          | 0                                          | 41,312,500                                                |
| Ravenna City School District                 | School | Portage    | 0                    | 0               | 11,299,012          | 0                                          | 11,299,012                                                |
| Rootstown Local School District              | School | Portage    | 0                    | 0               | 7,860,424           | 0                                          | 7,860,424                                                 |
| Southeast Local School District              | School | Portage    | 296,500              | 0               | 20,226,493          | 0                                          | 20,226,493                                                |
| Streetsboro City School District             | School | Portage    | 0                    | 0               | 17,785,310          | 0                                          | 17,785,310                                                |
| Waterloo Local School District               | School | Portage    | 0                    | 0               | 6,049,800           | 0                                          | 6,049,800                                                 |
| Windham Exempted Village School District     | School | Portage    | 0                    | 0               | 5,014,539           | 0                                          | 5,014,539                                                 |
| Tri-County North Local School District       | School | Preble     | 114,756              | 0               | 5,492,314           | 0                                          | 5,492,314                                                 |
| Clear Fork Valley Local School District      | School | Richland   | 0                    | 0               | 11,388,246          | 0                                          | 11,388,246                                                |
| Crestview Local School District              | School | Richland   | 0                    | 0               | 8,600,240           | 0                                          | 8,600,240                                                 |
| Lucas Local School District                  | School | Richland   | 0                    | 0               | 7,675,850           | 0                                          | 7,675,850                                                 |
| Madison Local School District                | School | Richland   | 0                    | 0               | 15,003,910          | 0                                          | 15,003,910                                                |
| Mansfield City School District               | School | Richland   | 4,982                | 0               | 23,715,723          | 0                                          | 23,715,723                                                |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Assets (Continued)                                   |        |          |                      |                 |                     | Total Deferred<br>Outflows Of<br>Resources | * Total Assets And<br>Deferred Outflows<br>Of Resources * |
|------------------------------------------------------|--------|----------|----------------------|-----------------|---------------------|--------------------------------------------|-----------------------------------------------------------|
| School                                               | Type   | County   | Restricted<br>Assets | Other<br>Assets | * Total<br>Assets * |                                            |                                                           |
| Ontario Local School District                        | School | Richland | 0                    | 0               | 13,741,017          | 0                                          | 13,741,017                                                |
| Plymouth Local School District                       | School | Richland | 25,818               | 0               | 5,172,754           | 0                                          | 5,172,754                                                 |
| Shelby City School District                          | School | Richland | 12,351               | 52,489          | 11,980,755          | 0                                          | 11,980,755                                                |
| Adena Local School District                          | School | Ross     | 0                    | 0               | 6,528,043           | 0                                          | 6,528,043                                                 |
| Chillicothe City School District                     | School | Ross     | 0                    | 0               | 16,892,876          | 0                                          | 16,892,876                                                |
| Huntington Local School District                     | School | Ross     | 0                    | 0               | 5,637,648           | 0                                          | 5,637,648                                                 |
| Paint Valley Local School District                   | School | Ross     | 0                    | 0               | 4,434,585           | 0                                          | 4,434,585                                                 |
| Southeastern Local School District                   | School | Ross     | 0                    | 0               | 10,678,603          | 0                                          | 10,678,603                                                |
| Union-Scioto Local School District                   | School | Ross     | 0                    | 0               | 16,337,547          | 0                                          | 16,337,547                                                |
| Zane Trace Local School District                     | School | Ross     | 0                    | 0               | 8,016,183           | 0                                          | 8,016,183                                                 |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 0                    | 122,526         | 11,280,049          | 0                                          | 11,280,049                                                |
| Fremont City School District                         | School | Sandusky | 0                    | 0               | 27,078,112          | 0                                          | 27,078,112                                                |
| Gibsonburg Exempted Village School District          | School | Sandusky | 52,124               | 0               | 2,632,261           | 0                                          | 2,632,261                                                 |
| Woodmore Local School District                       | School | Sandusky | 430                  | 17,339          | 4,492,904           | 0                                          | 4,492,904                                                 |
| Bloom Vernon Local School District                   | School | Scioto   | 36,702               | 0               | 3,670,106           | 0                                          | 3,670,106                                                 |
| Clay Local School District                           | School | Scioto   | 0                    | 0               | 1,927,804           | 0                                          | 1,927,804                                                 |
| Green Local School District                          | School | Scioto   | 0                    | 0               | 3,508,849           | 0                                          | 3,508,849                                                 |
| Minford Local School District                        | School | Scioto   | 0                    | 0               | 3,657,134           | 0                                          | 3,657,134                                                 |
| New Boston Local School District                     | School | Scioto   | 0                    | 0               | 2,779,901           | 0                                          | 2,779,901                                                 |
| Northwest Local School District                      | School | Scioto   | 87,229               | 0               | 3,395,975           | 0                                          | 3,395,975                                                 |
| Portsmouth City School District                      | School | Scioto   | 32,388               | 0               | 6,683,079           | 0                                          | 6,683,079                                                 |
| Washington-Nile Local School District                | School | Scioto   | 0                    | 0               | 5,627,334           | 0                                          | 5,627,334                                                 |
| Wheelersburg Local School District                   | School | Scioto   | 0                    | 0               | 5,112,330           | 0                                          | 5,112,330                                                 |
| Bettsville Local School District                     | School | Seneca   | 0                    | 0               | 17,341              | 0                                          | 17,341                                                    |
| Seneca-East Local School District                    | School | Seneca   | 0                    | 0               | 3,788,384           | 0                                          | 3,788,384                                                 |
| Tiffin City School District                          | School | Seneca   | 0                    | 0               | 17,499,075          | 0                                          | 17,499,075                                                |
| Anna Local School District                           | School | Shelby   | 70,953               | 0               | 7,792,798           | 0                                          | 7,792,798                                                 |
| Botkins Local School District                        | School | Shelby   | 4,033                | 0               | 5,250,561           | 0                                          | 5,250,561                                                 |
| Fort Loramie Local School District                   | School | Shelby   | 0                    | 0               | 6,444,123           | 0                                          | 6,444,123                                                 |
| Hardin-Houston Local School District                 | School | Shelby   | 64,358               | 0               | 4,478,015           | 0                                          | 4,478,015                                                 |
| Russia Local School District                         | School | Shelby   | 0                    | 0               | 2,900,761           | 0                                          | 2,900,761                                                 |
| Alliance City School District                        | School | Stark    | 0                    | 0               | 13,652,781          | 0                                          | 13,652,781                                                |
| Canton City School District                          | School | Stark    | 0                    | 0               | 42,031,079          | 0                                          | 42,031,079                                                |
| Canton Local School District                         | School | Stark    | 0                    | 995             | 12,625,926          | 0                                          | 12,625,926                                                |
| Fairless Local School District                       | School | Stark    | 0                    | 0               | 7,739,228           | 0                                          | 7,739,228                                                 |
| Jackson Local School District                        | School | Stark    | 0                    | 0               | 65,495,630          | 0                                          | 65,495,630                                                |
| Lake Local School District                           | School | Stark    | 0                    | 0               | 19,387,588          | 0                                          | 19,387,588                                                |
| Louisville City School District                      | School | Stark    | 0                    | 0               | 10,722,886          | 0                                          | 10,722,886                                                |
| Marlington Local School District                     | School | Stark    | 0                    | 0               | 17,572,038          | 0                                          | 17,572,038                                                |
| Massillon City School District                       | School | Stark    | 0                    | 0               | 28,197,632          | 0                                          | 28,197,632                                                |
| Minerva Local School District                        | School | Stark    | 0                    | 14,142          | 8,426,196           | 0                                          | 8,426,196                                                 |
| North Canton City School District                    | School | Stark    | 2,542                | 0               | 31,667,953          | 0                                          | 31,667,953                                                |
| Perry Local School District                          | School | Stark    | 0                    | 0               | 39,453,831          | 0                                          | 39,453,831                                                |
| Plain Local School District                          | School | Stark    | 1,887                | 0               | 44,968,877          | 0                                          | 44,968,877                                                |

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**As of June 30, 2014**  
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| Assets (Continued)                             |        |            |                      |                 |                     | Total Deferred<br>Outflows Of<br>Resources | * Total Assets And<br>Deferred Outflows<br>Of Resources * |
|------------------------------------------------|--------|------------|----------------------|-----------------|---------------------|--------------------------------------------|-----------------------------------------------------------|
| School                                         | Type   | County     | Restricted<br>Assets | Other<br>Assets | * Total<br>Assets * |                                            |                                                           |
| Sandy Valley Local School District             | School | Stark      | 0                    | 0               | 7,535,275           | 0                                          | 7,535,275                                                 |
| Tuslaw Local School District                   | School | Stark      | 0                    | 0               | 8,858,147           | 0                                          | 8,858,147                                                 |
| Akron City School District                     | School | Summit     | 0                    | 0               | 158,788,153         | 0                                          | 158,788,153                                               |
| Barberton City School District                 | School | Summit     | 0                    | 0               | 24,634,994          | 0                                          | 24,634,994                                                |
| Copley-Fairlawn City School District           | School | Summit     | 0                    | 0               | 44,704,916          | 0                                          | 44,704,916                                                |
| Coventry Local School District                 | School | Summit     | 0                    | 0               | 11,363,860          | 0                                          | 11,363,860                                                |
| Cuyahoga Falls City School District            | School | Summit     | 0                    | 344,130         | 33,356,688          | 0                                          | 33,356,688                                                |
| Green Local School District                    | School | Summit     | 0                    | 0               | 23,672,877          | 0                                          | 23,672,877                                                |
| Hudson City School District                    | School | Summit     | 0                    | 0               | 62,620,233          | 0                                          | 62,620,233                                                |
| Mogadore Local School District                 | School | Summit     | 0                    | 0               | 4,881,497           | 0                                          | 4,881,497                                                 |
| Nordonia Hills City School District            | School | Summit     | 23,460               | 0               | 46,828,908          | 0                                          | 46,828,908                                                |
| Norton City School District                    | School | Summit     | 15,909               | 0               | 11,714,459          | 0                                          | 11,714,459                                                |
| Revere Local School District                   | School | Summit     | 0                    | 0               | 46,502,170          | 0                                          | 46,502,170                                                |
| Springfield Local School District              | School | Summit     | 0                    | 0               | 19,672,789          | 0                                          | 19,672,789                                                |
| Stow-Munroe Falls City School District         | School | Summit     | 482,900              | 0               | 61,463,031          | 0                                          | 61,463,031                                                |
| Tallmadge City School District                 | School | Summit     | 72,479               | 0               | 20,454,235          | 0                                          | 20,454,235                                                |
| Twinsburg City School District                 | School | Summit     | 0                    | 0               | 57,693,988          | 0                                          | 57,693,988                                                |
| Woodridge Local School District                | School | Summit     | 0                    | 0               | 25,555,523          | 0                                          | 25,555,523                                                |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 2,716                | 0               | 2,220,351           | 0                                          | 2,220,351                                                 |
| Bristol Local School District                  | School | Trumbull   | 0                    | 0               | 4,927,966           | 0                                          | 4,927,966                                                 |
| Brookfield Local School District               | School | Trumbull   | 0                    | 0               | 4,535,922           | 0                                          | 4,535,922                                                 |
| Champion Local School District                 | School | Trumbull   | 0                    | 0               | 8,743,790           | 0                                          | 8,743,790                                                 |
| Girard City School District                    | School | Trumbull   | 0                    | 0               | 10,957,576          | 0                                          | 10,957,576                                                |
| Howland Local School District                  | School | Trumbull   | 0                    | 0               | 20,489,706          | 0                                          | 20,489,706                                                |
| Hubbard Exempted Village School District       | School | Trumbull   | 0                    | 0               | 10,158,350          | 0                                          | 10,158,350                                                |
| Joseph Badger Local School District            | School | Trumbull   | 0                    | 0               | 5,871,097           | 0                                          | 5,871,097                                                 |
| Labrae Local School District                   | School | Trumbull   | 0                    | 0               | 6,519,073           | 0                                          | 6,519,073                                                 |
| Lakeview Local School District                 | School | Trumbull   | 0                    | 0               | 11,030,810          | 0                                          | 11,030,810                                                |
| Liberty Local School District                  | School | Trumbull   | 0                    | 0               | 10,894,309          | 0                                          | 10,894,309                                                |
| Lordstown Local School District                | School | Trumbull   | 0                    | 0               | 4,076,955           | 0                                          | 4,076,955                                                 |
| Maplewood Local School District                | School | Trumbull   | 0                    | 0               | 5,713,931           | 0                                          | 5,713,931                                                 |
| Mathews Local School District                  | School | Trumbull   | 367                  | 0               | 7,501,645           | 0                                          | 7,501,645                                                 |
| McDonald Local School District                 | School | Trumbull   | 21,725               | 0               | 4,608,805           | 0                                          | 4,608,805                                                 |
| Newton Falls Exempted Village School District  | School | Trumbull   | 0                    | 0               | 4,149,088           | 0                                          | 4,149,088                                                 |
| Niles City School District                     | School | Trumbull   | 0                    | 0               | 8,471,165           | 0                                          | 8,471,165                                                 |
| Southington Local School District              | School | Trumbull   | 0                    | 0               | 3,005,690           | 0                                          | 3,005,690                                                 |
| Warren City School District                    | School | Trumbull   | 0                    | 0               | 31,940,970          | 0                                          | 31,940,970                                                |
| Weathersfield Local School District            | School | Trumbull   | 0                    | 0               | 3,883,487           | 0                                          | 3,883,487                                                 |
| Claymont City School District                  | School | Tuscarawas | 0                    | 59,319          | 7,001,677           | 0                                          | 7,001,677                                                 |
| Dover City School District                     | School | Tuscarawas | 0                    | 0               | 20,838,748          | 0                                          | 20,838,748                                                |
| Garaway Local School District                  | School | Tuscarawas | 0                    | 0               | 7,928,983           | 0                                          | 7,928,983                                                 |
| Indian Valley Local School District            | School | Tuscarawas | 0                    | 0               | 8,474,739           | 0                                          | 8,474,739                                                 |
| New Philadelphia City School District          | School | Tuscarawas | 0                    | 0               | 16,749,576          | 0                                          | 16,749,576                                                |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 0                    | 0               | 3,608,831           | 0                                          | 3,608,831                                                 |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Assets (Continued)                          |        |            |                      |                 |                     | Total Deferred<br>Outflows Of<br>Resources | * Total Assets And<br>Deferred Outflows<br>Of Resources * |
|---------------------------------------------|--------|------------|----------------------|-----------------|---------------------|--------------------------------------------|-----------------------------------------------------------|
| School                                      | Type   | County     | Restricted<br>Assets | Other<br>Assets | * Total<br>Assets * |                                            |                                                           |
| Tuscarawas Valley Local School District     | School | Tuscarawas | 0                    | 0               | 7,231,574           | 0                                          | 7,231,574                                                 |
| Fairbanks Local School District             | School | Union      | 0                    | 0               | 10,559,123          | 0                                          | 10,559,123                                                |
| Marysville Exempted Village School District | School | Union      | 0                    | 0               | 26,591,774          | 0                                          | 26,591,774                                                |
| North Union Local School District           | School | Union      | 0                    | 0               | 15,847,120          | 0                                          | 15,847,120                                                |
| Lincolnview Local School District           | School | Van Wert   | 0                    | 0               | 14,820,832          | 0                                          | 14,820,832                                                |
| Vinton Local School District                | School | Vinton     | 1,978                | 0               | 22,077,746          | 0                                          | 22,077,746                                                |
| Carlisle Local School District              | School | Warren     | 0                    | 0               | 6,526,512           | 0                                          | 6,526,512                                                 |
| Franklin City School District               | School | Warren     | 0                    | 0               | 16,705,530          | 0                                          | 16,705,530                                                |
| Kings Local School District                 | School | Warren     | 0                    | 0               | 35,984,738          | 0                                          | 35,984,738                                                |
| Little Miami Local School District          | School | Warren     | 0                    | 0               | 42,908,094          | 0                                          | 42,908,094                                                |
| Mason City School District                  | School | Warren     | 85,593               | 0               | 93,438,930          | 0                                          | 93,438,930                                                |
| Springboro Community City School District   | School | Warren     | 0                    | 0               | 37,672,344          | 0                                          | 37,672,344                                                |
| Belpre City School District                 | School | Washington | 5,944                | 0               | 5,493,894           | 0                                          | 5,493,894                                                 |
| Frontier Local School District              | School | Washington | 0                    | 0               | 2,330,293           | 0                                          | 2,330,293                                                 |
| Warren Local School District                | School | Washington | 14,198               | 0               | 15,153,818          | 0                                          | 15,153,818                                                |
| Wolf Creek Local School District            | School | Washington | 0                    | 0               | 13,316,420          | 0                                          | 13,316,420                                                |
| Chippewa Local School District              | School | Wayne      | 0                    | 0               | 11,422,280          | 0                                          | 11,422,280                                                |
| Dalton Local School District                | School | Wayne      | 0                    | 0               | 4,584,623           | 0                                          | 4,584,623                                                 |
| Wooster City School District                | School | Wayne      | 0                    | 0               | 56,525,727          | 0                                          | 56,525,727                                                |
| Bowling Green City School District          | School | Wood       | 0                    | 0               | 25,732,690          | 0                                          | 25,732,690                                                |
| Eastwood Local School District              | School | Wood       | 0                    | 0               | 16,635,112          | 0                                          | 16,635,112                                                |
| North Baltimore Local School District       | School | Wood       | 0                    | 0               | 7,490,218           | 0                                          | 7,490,218                                                 |
| Otsego Local School District                | School | Wood       | 0                    | 0               | 8,486,233           | 0                                          | 8,486,233                                                 |
| Perrysburg Exempted Village School District | School | Wood       | 1,270                | 0               | 33,383,196          | 0                                          | 33,383,196                                                |
| Rossford Exempted Village School District   | School | Wood       | 2,171,010            | 0               | 21,912,144          | 0                                          | 21,912,144                                                |



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Liabilities**

| School                                                    | Type    | County     | Accrued          |                    |                   |                           | Matured                      |                          |                       |                          |
|-----------------------------------------------------------|---------|------------|------------------|--------------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
|                                                           |         |            | Accounts Payable | Wages And Benefits | Contracts Payable | Intergovernmental Payable | Compensated Absences Payable | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 11,499           | 740,246            | 0                 | 138,404                   | 15,326                       | 0                        | 0                     | 0                        |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 2,548            | 456,889            | 0                 | 18,500                    | 0                            | 0                        | 0                     | 0                        |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 52,318           | 800,195            | 0                 | 77,019                    | 0                            | 0                        | 0                     | 0                        |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 6,960            | 582,880            | 11,990            | 83,728                    | 26,508                       | 0                        | 0                     | 0                        |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 3,513            | 503,746            | 0                 | 77,990                    | 0                            | 0                        | 0                     | 0                        |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 673              | 369,911            | 0                 | 61,679                    | 0                            | 0                        | 0                     | 0                        |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 195,553          | 3,318,691          | 0                 | 0                         | 97,684                       | 0                        | 0                     | 0                        |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 63,606           | 892,244            | 162,400           | 0                         | 65,526                       | 0                        | 0                     | 0                        |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 10,158           | 576,316            | 576,790           | 0                         | 32,137                       | 0                        | 0                     | 0                        |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 4,696            | 326,901            | 0                 | 15,135                    | 0                            | 0                        | 0                     | 0                        |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 13,639           | 283,586            | 0                 | 49,807                    | 7,858                        | 0                        | 0                     | 0                        |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 107,317          | 984,072            | 0                 | 39,721                    | 57,192                       | 0                        | 0                     | 0                        |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 55,709           | 978,908            | 0                 | 156,574                   | 82,787                       | 0                        | 0                     | 0                        |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 60,957           | 671,789            | 0                 | 39,291                    | 78,200                       | 0                        | 0                     | 0                        |
| Ehove Career Center                                       | CC/JVSD | Erie       | 59,149           | 762,038            | 602               | 49,907                    | 41,961                       | 0                        | 0                     | 0                        |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 115,959          | 1,451,223          | 19,179            | 293,051                   | 22,846                       | 0                        | 0                     | 0                        |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 54,184           | 448,989            | 0                 | 79,287                    | 19,380                       | 0                        | 0                     | 0                        |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 108,294          | 1,129,419          | 0                 | 240,305                   | 25,139                       | 0                        | 0                     | 0                        |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 350,582          | 2,595,664          | 0                 | 0                         | 100,313                      | 0                        | 0                     | 0                        |
| Four County Career Center                                 | CC/JVSD | Henry      | 6,870            | 1,613,633          | 0                 | 5,912                     | 219,056                      | 0                        | 0                     | 0                        |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 19,039           | 326,873            | 0                 | 49,761                    | 6,870                        | 0                        | 0                     | 0                        |
| Knox County Career Center                                 | CC/JVSD | Knox       | 27,887           | 610,528            | 0                 | 114,359                   | 35,915                       | 0                        | 0                     | 0                        |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 75,594           | 410,238            | 0                 | 96,693                    | 32,775                       | 0                        | 0                     | 0                        |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 116,889          | 424,658            | 0                 | 78,830                    | 22,782                       | 0                        | 0                     | 0                        |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 139,242          | 526,889            | 293               | 136,597                   | 14,261                       | 0                        | 0                     | 0                        |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 34,249           | 554,231            | 0                 | 0                         | 69,362                       | 0                        | 0                     | 0                        |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 21,799           | 1,886,190          | 0                 | 104,623                   | 134,815                      | 0                        | 0                     | 0                        |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 40,787           | 899,010            | 0                 | 75,228                    | 0                            | 0                        | 0                     | 0                        |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 25,572           | 694,053            | 0                 | 103,163                   | 0                            | 0                        | 0                     | 0                        |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 81,691           | 620,927            | 19,800            | 116,051                   | 46,410                       | 0                        | 0                     | 0                        |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 83,352           | 1,099,930          | 0                 | 203,338                   | 0                            | 0                        | 0                     | 0                        |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 119,469          | 1,151,883          | 0                 | 47,490                    | 58,527                       | 0                        | 0                     | 0                        |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 754,092          | 2,363,215          | 0                 | 0                         | 212,961                      | 0                        | 0                     | 0                        |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 13,479           | 999,717            | 0                 | 243,037                   | 39,080                       | 0                        | 0                     | 0                        |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 31,300           | 301,297            | 0                 | 69,588                    | 16,354                       | 0                        | 0                     | 0                        |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 38,169           | 637,224            | 0                 | 120,038                   | 0                            | 0                        | 0                     | 0                        |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 67,792           | 1,045,535          | 0                 | 87,000                    | 11,811                       | 0                        | 0                     | 0                        |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 30,051           | 1,170,830          | 0                 | 202,456                   | 75,226                       | 0                        | 0                     | 0                        |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 178,626          | 860,569            | 0                 | 44,516                    | 0                            | 0                        | 0                     | 0                        |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 24,584           | 381,334            | 0                 | 103,552                   | 46,482                       | 0                        | 0                     | 0                        |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 62,854           | 729,826            | 206,788           | 29,521                    | 214,288                      | 0                        | 0                     | 0                        |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 12,730           | 664,049            | 30,482            | 101,650                   | 15,253                       | 0                        | 0                     | 0                        |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 32,235           | 1,179,557          | 0                 | 61,166                    | 123,404                      | 0                        | 0                     | 0                        |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 196,195          | 874,977            | 0                 | 27,954                    | 0                            | 0                        | 0                     | 0                        |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Liabilities                                    |         |            |                  |           |                   |                           |                              |                          |                       |                          |
|------------------------------------------------|---------|------------|------------------|-----------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
| School                                         | Type    | County     | Accounts Payable |           | Contracts Payable | Intergovernmental Payable | Matured                      |                          |                       |                          |
|                                                |         |            |                  |           |                   |                           | Compensated Absences Payable | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 5,323            | 466,313   | 0                 | 23,697                    | 20,900                       | 0                        | 0                     | 0                        |
| Warren County Career Center                    | CC/JVSD | Warren     | 73,078           | 695,513   | 0                 | 132,687                   | 0                            | 0                        | 0                     | 0                        |
| Washington County Career Center                | CC/JVSD | Washington | 42,740           | 339,619   | 0                 | 57,957                    | 0                            | 0                        | 0                     | 0                        |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 41,370           | 644,183   | 0                 | 137,122                   | 62,445                       | 0                        | 0                     | 0                        |
| Penta Career Center                            | CC/JVSD | Wood       | 264,259          | 2,242,882 | 0                 | 407,962                   | 129,350                      | 0                        | 0                     | 0                        |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 1,628            | 333,213   | 0                 | 87,303                    | 0                            | 0                        | 0                     | 0                        |
| Brown County Educational Service Center        | ESC     | Brown      | 24,652           | 307,794   | 0                 | 130,982                   | 0                            | 0                        | 0                     | 0                        |
| Clark County Educational Service Center        | ESC     | Clark      | 25,420           | 652,049   | 0                 | 123,955                   | 23,562                       | 0                        | 0                     | 0                        |
| Clermont County Educational Service Center     | ESC     | Clermont   | 19,152           | 1,240,018 | 0                 | 387,766                   | 131                          | 0                        | 0                     | 0                        |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 16,801           | 236,365   | 0                 | 0                         | 22,072                       | 0                        | 0                     | 0                        |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 6,214            | 534,078   | 0                 | 46,222                    | 42,568                       | 0                        | 0                     | 0                        |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 139,769          | 3,148,282 | 0                 | 766,031                   | 0                            | 0                        | 0                     | 0                        |
| North Point Educational Service Center         | ESC     | Erie       | 15,074           | 1,765,838 | 0                 | 96,913                    | 73,642                       | 0                        | 0                     | 0                        |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 32,524           | 860,788   | 0                 | 178,596                   | 23,212                       | 0                        | 0                     | 0                        |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 389,707          | 2,775,581 | 0                 | 2,940,620                 | 162,807                      | 0                        | 0                     | 0                        |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 24,107           | 1,609,156 | 0                 | 293,307                   | 27,463                       | 0                        | 0                     | 0                        |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 1,967            | 47,948    | 0                 | 25,718                    | 6,774                        | 0                        | 0                     | 0                        |
| Geauga County Educational Service Center       | ESC     | Geauga     | 1,980            | 936,810   | 0                 | 222,569                   | 11,607                       | 0                        | 0                     | 0                        |
| Greene County Educational Service Center       | ESC     | Greene     | 744              | 1,068,737 | 0                 | 224,169                   | 49,356                       | 0                        | 0                     | 0                        |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 15,242           | 585,185   | 0                 | 136,634                   | 13,443                       | 0                        | 0                     | 0                        |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 33,217           | 3,874,040 | 0                 | 0                         | 167,477                      | 0                        | 0                     | 0                        |
| Hancock County Educational Service Center      | ESC     | Hancock    | 2,941            | 596,723   | 0                 | 161,330                   | 0                            | 0                        | 0                     | 0                        |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 53,076           | 135,798   | 0                 | 14,062                    | 0                            | 0                        | 0                     | 0                        |
| Knox County Educational Service Center         | ESC     | Knox       | 7,920            | 258,350   | 0                 | 95,079                    | 0                            | 0                        | 0                     | 0                        |
| Lake County Educational Service Center         | ESC     | Lake       | 57,097           | 1,332,049 | 0                 | 0                         | 17,069                       | 0                        | 0                     | 0                        |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 16,522           | 94,924    | 0                 | 50,330                    | 0                            | 0                        | 0                     | 0                        |
| Lorain County Educational Service Center       | ESC     | Lorain     | 11,849           | 787,660   | 0                 | 160,954                   | 88,504                       | 0                        | 0                     | 0                        |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 8,428            | 1,054,322 | 0                 | 70,011                    | 98,214                       | 0                        | 0                     | 0                        |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 142,253          | 1,741,265 | 0                 | 110,023                   | 37,052                       | 0                        | 0                     | 0                        |
| Medina County Educational Service Center       | ESC     | Medina     | 17,648           | 107,216   | 0                 | 49,788                    | 0                            | 0                        | 0                     | 0                        |
| Miami County Educational Service Center        | ESC     | Miami      | 1,836            | 1,376,770 | 0                 | 324,294                   | 60,596                       | 0                        | 0                     | 0                        |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 103,686          | 2,588,978 | 213,737           | 0                         | 25,287                       | 0                        | 0                     | 0                        |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 76,441           | 1,495,562 | 0                 | 295,669                   | 142,815                      | 0                        | 0                     | 0                        |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 7,563            | 308,914   | 0                 | 73,992                    | 0                            | 0                        | 0                     | 0                        |
| Portage County Educational Service Center      | ESC     | Portage    | 362,504          | 580,344   | 0                 | 169,359                   | 2,439                        | 0                        | 0                     | 0                        |
| Putnam County Educational Service Center       | ESC     | Putnam     | 0                | 505,509   | 0                 | 14,365                    | 0                            | 0                        | 0                     | 0                        |
| Ross-Pike Educational Service District         | ESC     | Ross       | 3,013            | 805,747   | 0                 | 190,650                   | 15,026                       | 0                        | 0                     | 0                        |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 12,727           | 829,003   | 0                 | 153,374                   | 0                            | 0                        | 0                     | 0                        |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 99,244           | 1,625,662 | 0                 | 105,937                   | 25,302                       | 0                        | 0                     | 0                        |
| Stark County Educational Service Center        | ESC     | Stark      | 36,348           | 2,059,049 | 0                 | 399,758                   | 135,241                      | 0                        | 0                     | 0                        |
| Summit County Educational Service Center       | ESC     | Summit     | 16,946           | 1,281,066 | 0                 | 292,545                   | 18,923                       | 0                        | 0                     | 0                        |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 8,567            | 1,573,132 | 0                 | 368,902                   | 20,492                       | 0                        | 0                     | 0                        |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 24,674           | 1,011,355 | 0                 | 40,323                    | 14,892                       | 0                        | 0                     | 0                        |
| Wood County Educational Service Center         | ESC     | Wood       | 3,608            | 1,257,760 | 0                 | 256,903                   | 17,720                       | 0                        | 0                     | 0                        |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Liabilities                                              |        |           |                  |                    |                   |                           |                              |                          |                       |                          |
|----------------------------------------------------------|--------|-----------|------------------|--------------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
| School                                                   | Type   | County    | Accrued          |                    |                   |                           | Matured                      |                          |                       |                          |
|                                                          |        |           | Accounts Payable | Wages And Benefits | Contracts Payable | Intergovernmental Payable | Compensated Absences Payable | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable |
| Adams County/Ohio Valley School District                 | School | Adams     | 35,909           | 3,177,529          | 0                 | 0                         | 47,514                       | 0                        | 0                     | 0                        |
| Manchester Local School District                         | School | Adams     | 167,917          | 674,019            | 0                 | 183,073                   | 1,763                        | 0                        | 0                     | 0                        |
| Delphos City School District                             | School | Allen     | 32,349           | 650,191            | 0                 | 247,867                   | 49,715                       | 0                        | 0                     | 0                        |
| Ashland City School District                             | School | Ashland   | 56,552           | 2,366,429          | 0                 | 531,590                   | 91,101                       | 0                        | 0                     | 0                        |
| Hillsdale Local School District                          | School | Ashland   | 27,351           | 716,262            | 0                 | 21,030                    | 42,672                       | 0                        | 0                     | 517                      |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 44,053           | 1,138,724          | 0                 | 67,815                    | 33,747                       | 0                        | 0                     | 0                        |
| Mapleton Local School District                           | School | Ashland   | 2,986            | 559,417            | 0                 | 18,582                    | 0                            | 0                        | 0                     | 0                        |
| Ashtabula Area City School District                      | School | Ashtabula | 180,522          | 2,252,742          | 0                 | 481,137                   | 60,564                       | 0                        | 0                     | 0                        |
| Buckeye Local School District                            | School | Ashtabula | 3,853            | 1,149,869          | 0                 | 408,183                   | 73,549                       | 0                        | 0                     | 0                        |
| Conneaut Area City School District                       | School | Ashtabula | 61,747           | 1,361,713          | 0                 | 447,670                   | 28,777                       | 0                        | 0                     | 0                        |
| Geneva Area City School District                         | School | Ashtabula | 228,619          | 1,810,175          | 0                 | 373,007                   | 0                            | 0                        | 0                     | 0                        |
| Grand Valley Local School District                       | School | Ashtabula | 44,920           | 875,657            | 0                 | 179,073                   | 22,785                       | 0                        | 0                     | 0                        |
| Jefferson Area Local School District                     | School | Ashtabula | 32,269           | 1,110,397          | 0                 | 435,364                   | 53,128                       | 0                        | 0                     | 0                        |
| Athens City School District                              | School | Athens    | 4,036            | 2,227,661          | 0                 | 615,898                   | 0                            | 0                        | 0                     | 0                        |
| Federal-Hocking Local School District                    | School | Athens    | 53,496           | 840,014            | 0                 | 219,036                   | 91,507                       | 0                        | 0                     | 0                        |
| Nelsonville-York City School District                    | School | Athens    | 45,042           | 1,000,208          | 0                 | 226,888                   | 66,407                       | 0                        | 0                     | 0                        |
| Trimble Local School District                            | School | Athens    | 0                | 734,239            | 0                 | 206,901                   | 0                            | 0                        | 0                     | 0                        |
| Minster Local School District                            | School | Auglaize  | 128,531          | 722,598            | 0                 | 176,160                   | 0                            | 0                        | 0                     | 0                        |
| New Bremen Local School District                         | School | Auglaize  | 13,099           | 864,114            | 0                 | 176,189                   | 0                            | 0                        | 0                     | 0                        |
| Barnesville Exempted Village School District             | School | Belmont   | 28,326           | 396,417            | 0                 | 186,481                   | 0                            | 0                        | 0                     | 0                        |
| Bellaire Local School District                           | School | Belmont   | 55,340           | 666,197            | 0                 | 292,058                   | 1,637                        | 0                        | 0                     | 0                        |
| Bridgeport Exempted Village School District              | School | Belmont   | 61,467           | 443,272            | 0                 | 43,927                    | 0                            | 0                        | 0                     | 0                        |
| Martins Ferry City School District                       | School | Belmont   | 11,679           | 835,291            | 0                 | 318,602                   | 33,389                       | 0                        | 0                     | 0                        |
| Shadyside Local School District                          | School | Belmont   | 41,011           | 460,062            | 0                 | 168,366                   | 27,633                       | 0                        | 0                     | 0                        |
| St. Clairsville-Richland City School District            | School | Belmont   | 133,628          | 839,815            | 0                 | 322,847                   | 0                            | 0                        | 0                     | 0                        |
| Union Local School District                              | School | Belmont   | 176,216          | 1,130,153          | 0                 | 254,372                   | 76,585                       | 0                        | 0                     | 0                        |
| Eastern Local School District                            | School | Brown     | 2,366            | 883,948            | 0                 | 210,676                   | 60,960                       | 0                        | 0                     | 0                        |
| Fayetteville-Perry Local School District                 | School | Brown     | 36,566           | 581,856            | 0                 | 134,298                   | 9,608                        | 0                        | 0                     | 0                        |
| Western Brown Local School District                      | School | Brown     | 224,083          | 1,988,100          | 0                 | 408,472                   | 0                            | 0                        | 0                     | 0                        |
| Edgewood City School District                            | School | Butler    | 104,340          | 2,880,450          | 0                 | 152,851                   | 85,787                       | 0                        | 0                     | 0                        |
| Fairfield City School District                           | School | Butler    | 844,676          | 7,348,089          | 341,797           | 0                         | 221,327                      | 0                        | 0                     | 0                        |
| Lakota Local School District                             | School | Butler    | 2,407,865        | 14,972,387         | 0                 | 0                         | 235,263                      | 0                        | 0                     | 0                        |
| Madison Local School District                            | School | Butler    | 121,390          | 1,209,775          | 0                 | 0                         | 0                            | 0                        | 0                     | 0                        |
| Middletown City School District                          | School | Butler    | 1,242,781        | 4,500,170          | 179,798           | 1,334,759                 | 311,227                      | 0                        | 0                     | 0                        |
| Monroe Local School District                             | School | Butler    | 111,005          | 1,196,730          | 0                 | 289,355                   | 24,965                       | 0                        | 0                     | 0                        |
| New Miami Local School District                          | School | Butler    | 82,560           | 538,586            | 0                 | 105,258                   | 82,788                       | 0                        | 0                     | 0                        |
| Ross Local School District                               | School | Butler    | 232,737          | 2,406,143          | 0                 | 0                         | 34,230                       | 0                        | 0                     | 0                        |
| Talawanda School District                                | School | Butler    | 250,497          | 2,931,302          | 0                 | 513,500                   | 0                            | 0                        | 0                     | 0                        |
| Brown Local School District                              | School | Carroll   | 29,211           | 613,830            | 0                 | 161,216                   | 0                            | 0                        | 0                     | 0                        |
| Carrollton Exempted Village School District              | School | Carroll   | 57,134           | 1,723,643          | 0                 | 467,419                   | 14,650                       | 0                        | 0                     | 0                        |
| Mechanicsburg Exempted Village School District           | School | Champaign | 26,680           | 646,069            | 0                 | 23,244                    | 49,003                       | 0                        | 0                     | 0                        |
| Triad Local School District                              | School | Champaign | 95,328           | 740,294            | 0                 | 37,545                    | 27,957                       | 0                        | 0                     | 0                        |
| Clark Shawnee Local School District                      | School | Clark     | 81,019           | 1,588,986          | 0                 | 368,015                   | 187,936                      | 0                        | 0                     | 0                        |
| Greenon Local School District                            | School | Clark     | 8,390            | 1,258,127          | 0                 | 47,405                    | 137,120                      | 0                        | 0                     | 0                        |

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**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Liabilities                                               |        |            |                  |                    |                   |                           |                              |                          |                       |                          |
|-----------------------------------------------------------|--------|------------|------------------|--------------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
| School                                                    | Type   | County     | Accrued          |                    | Contracts Payable | Intergovernmental Payable | Matured                      | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable |
|                                                           |        |            | Accounts Payable | Wages And Benefits |                   |                           | Compensated Absences Payable |                          |                       |                          |
| Northeastern Local School District                        | School | Clark      | 42,881           | 2,338,562          | 0                 | 618,513                   | 195,029                      | 0                        | 0                     | 0                        |
| Northwestern Local School District                        | School | Clark      | 39,746           | 1,199,929          | 0                 | 260,643                   | 82,788                       | 0                        | 0                     | 0                        |
| Southeastern Local School District                        | School | Clark      | 9,774            | 611,604            | 0                 | 202,861                   | 0                            | 0                        | 0                     | 0                        |
| Springfield City School District                          | School | Clark      | 189,456          | 6,711,957          | 0                 | 1,701,121                 | 49,384                       | 0                        | 0                     | 0                        |
| Tecumseh Local School District                            | School | Clark      | 163,763          | 2,098,011          | 0                 | 455,241                   | 122,604                      | 0                        | 0                     | 0                        |
| Batavia Local School District                             | School | Clermont   | 113,352          | 1,340,018          | 0                 | 240,944                   | 43,443                       | 0                        | 0                     | 0                        |
| Bethel-Tate Local School District                         | School | Clermont   | 23,651           | 1,368,367          | 0                 | 266,121                   | 1,789                        | 0                        | 0                     | 0                        |
| Clermont Northeastern Local School District               | School | Clermont   | 39,961           | 917,805            | 0                 | 169,991                   | 0                            | 0                        | 0                     | 0                        |
| Felicity-Franklin Local School District                   | School | Clermont   | 12,613           | 689,685            | 0                 | 136,354                   | 0                            | 0                        | 0                     | 0                        |
| Goshen Local School District                              | School | Clermont   | 323,541          | 1,765,591          | 4,314             | 525,638                   | 0                            | 0                        | 0                     | 0                        |
| Milford Exempted Village School District                  | School | Clermont   | 150,976          | 5,203,131          | 0                 | 0                         | 220,276                      | 0                        | 0                     | 0                        |
| New Richmond Exempted Village School District             | School | Clermont   | 300,941          | 2,353,180          | 0                 | 306,326                   | 207,393                      | 0                        | 0                     | 0                        |
| West Clermont Local School District                       | School | Clermont   | 269,232          | 5,127,132          | 0                 | 808,353                   | 295,973                      | 0                        | 0                     | 0                        |
| Williamsburg Local School District                        | School | Clermont   | 63,273           | 612,286            | 0                 | 139,269                   | 0                            | 0                        | 0                     | 0                        |
| Blanchester Local School District                         | School | Clinton    | 83,678           | 1,476,952          | 30,000            | 0                         | 43,413                       | 0                        | 0                     | 0                        |
| Clinton Massie Local School District                      | School | Clinton    | 129,845          | 1,231,657          | 0                 | 0                         | 69,270                       | 0                        | 0                     | 0                        |
| East Clinton Local School District                        | School | Clinton    | 36,950           | 1,072,989          | 0                 | 103,720                   | 9,571                        | 0                        | 0                     | 0                        |
| Wilmington City School District                           | School | Clinton    | 186,688          | 1,973,465          | 0                 | 0                         | 0                            | 0                        | 0                     | 0                        |
| Beaver Local School District                              | School | Columbiana | 16,101           | 1,507,490          | 0                 | 346,699                   | 0                            | 0                        | 0                     | 0                        |
| Columbiana Exempted Village School District               | School | Columbiana | 5,505            | 708,049            | 0                 | 133,500                   | 0                            | 0                        | 0                     | 0                        |
| Crestview Local School District                           | School | Columbiana | 40,536           | 886,192            | 0                 | 276,579                   | 0                            | 0                        | 0                     | 0                        |
| East Liverpool City School District                       | School | Columbiana | 116,835          | 1,884,309          | 0                 | 609,817                   | 92,344                       | 0                        | 0                     | 0                        |
| East Palestine City School District                       | School | Columbiana | 36,770           | 769,097            | 0                 | 250,223                   | 0                            | 0                        | 0                     | 0                        |
| Lisbon Exempted Village School District                   | School | Columbiana | 7,246            | 640,329            | 0                 | 123,280                   | 35,048                       | 0                        | 0                     | 0                        |
| Salem City School District                                | School | Columbiana | 49,338           | 1,471,384          | 0                 | 381,018                   | 92,641                       | 0                        | 0                     | 0                        |
| Southern Local School District                            | School | Columbiana | 33,487           | 667,534            | 0                 | 0                         | 7,188                        | 0                        | 0                     | 0                        |
| United Local School District                              | School | Columbiana | 32,111           | 1,171,831          | 0                 | 33,601                    | 47,766                       | 0                        | 0                     | 0                        |
| Wellsville Local School District                          | School | Columbiana | 21,347           | 594,937            | 0                 | 151,868                   | 23,254                       | 0                        | 0                     | 0                        |
| Coshocton City School District                            | School | Coshocton  | 85,325           | 1,045,076          | 0                 | 276,676                   | 0                            | 0                        | 0                     | 0                        |
| Ridgewood Local School District                           | School | Coshocton  | 85,754           | 646,629            | 0                 | 24,293                    | 0                            | 0                        | 0                     | 0                        |
| River View Local School District                          | School | Coshocton  | 177,653          | 1,375,648          | 0                 | 361,537                   | 16,932                       | 0                        | 0                     | 0                        |
| Buckeye Central Local School District                     | School | Crawford   | 29,681           | 591,048            | 0                 | 24,461                    | 24,909                       | 0                        | 0                     | 0                        |
| Bucyrus City School District                              | School | Crawford   | 45,950           | 985,710            | 0                 | 71,273                    | 49,789                       | 0                        | 0                     | 0                        |
| Colonel Crawford Local School District                    | School | Crawford   | 147              | 911,217            | 0                 | 47,009                    | 32,203                       | 0                        | 0                     | 0                        |
| Galion City School District                               | School | Crawford   | 9,928            | 1,285,995          | 0                 | 418,323                   | 17,156                       | 0                        | 0                     | 0                        |
| Wynford Local School District                             | School | Crawford   | 17,727           | 750,577            | 0                 | 37,156                    | 14,945                       | 0                        | 0                     | 0                        |
| Bay Village City School District                          | School | Cuyahoga   | 94,477           | 2,501,215          | 0                 | 584,160                   | 190,211                      | 0                        | 0                     | 0                        |
| Beachwood City School District                            | School | Cuyahoga   | 71,900           | 2,467,575          | 0                 | 0                         | 0                            | 0                        | 0                     | 0                        |
| Bedford City School District                              | School | Cuyahoga   | 542,308          | 3,817,180          | 0                 | 1,120,917                 | 140,710                      | 0                        | 0                     | 0                        |
| Berea City School District                                | School | Cuyahoga   | 363,324          | 5,078,409          | 0                 | 1,705,138                 | 1,002,566                    | 0                        | 0                     | 0                        |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 240,892          | 4,246,710          | 0                 | 1,037,662                 | 329,030                      | 0                        | 0                     | 0                        |
| Brooklyn City School District                             | School | Cuyahoga   | 16,718           | 1,195,093          | 0                 | 566,871                   | 0                            | 0                        | 0                     | 0                        |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 49,653           | 2,197,975          | 0                 | 588,306                   | 63,937                       | 0                        | 0                     | 0                        |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 887,665          | 7,109,268          | 0                 | 1,486,364                 | 410,411                      | 0                        | 0                     | 0                        |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Liabilities                                  |        |           |                  |                            |                   |                           |                              |                          |                       |                          |
|----------------------------------------------|--------|-----------|------------------|----------------------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
| School                                       | Type   | County    | Accounts Payable | Accrued Wages And Benefits | Contracts Payable | Intergovernmental Payable | Matured                      | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable |
|                                              |        |           |                  |                            |                   |                           | Compensated Absences Payable |                          |                       |                          |
| Cleveland Municipal School District          | School | Cuyahoga  | 3,706,004        | 30,987,655                 | 0                 | 19,588,177                | 2,124,503                    | 0                        | 0                     | 0                        |
| Cuyahoga Heights Local School District       | School | Cuyahoga  | 118,732          | 991,278                    | 0                 | 220,736                   | 0                            | 0                        | 0                     | 0                        |
| East Cleveland City School District          | School | Cuyahoga  | 6,261            | 2,901,666                  | 0                 | 322,935                   | 375,994                      | 0                        | 0                     | 0                        |
| Euclid City School District                  | School | Cuyahoga  | 909,531          | 7,497,138                  | 0                 | 1,466,375                 | 0                            | 0                        | 0                     | 0                        |
| Fairview Park City School District           | School | Cuyahoga  | 24,624           | 1,600,213                  | 0                 | 52,103                    | 110,617                      | 0                        | 0                     | 0                        |
| Garfield Heights City School District        | School | Cuyahoga  | 222,200          | 3,106,537                  | 0                 | 895,587                   | 264,405                      | 0                        | 0                     | 0                        |
| Independence Local School District           | School | Cuyahoga  | 70,692           | 1,107,679                  | 0                 | 188,435                   | 90,960                       | 0                        | 0                     | 0                        |
| Lakewood City School District                | School | Cuyahoga  | 524,860          | 6,980,023                  | 0                 | 124,529                   | 284,297                      | 0                        | 0                     | 0                        |
| Maple Heights City School District           | School | Cuyahoga  | 89,834           | 2,385,419                  | 0                 | 929,721                   | 183,002                      | 0                        | 0                     | 0                        |
| Mayfield City School District                | School | Cuyahoga  | 419,495          | 4,594,936                  | 0                 | 1,096,823                 | 293,530                      | 0                        | 0                     | 0                        |
| North Olmsted City School District           | School | Cuyahoga  | 356,277          | 6,424,320                  | 0                 | 1,136,206                 | 411,993                      | 0                        | 0                     | 0                        |
| North Royalton City School District          | School | Cuyahoga  | 290,926          | 3,908,443                  | 0                 | 1,037,211                 | 212,382                      | 0                        | 0                     | 0                        |
| Olmsted Falls City School District           | School | Cuyahoga  | 325,535          | 4,093,871                  | 0                 | 641,351                   | 0                            | 0                        | 0                     | 0                        |
| Orange City School District                  | School | Cuyahoga  | 103,063          | 4,537,765                  | 0                 | 58,919                    | 196,948                      | 0                        | 0                     | 0                        |
| Parma City School District                   | School | Cuyahoga  | 594,877          | 8,962,534                  | 45,060            | 2,718,290                 | 843,450                      | 0                        | 0                     | 0                        |
| Richmond Heights Local School District       | School | Cuyahoga  | 140,080          | 1,059,200                  | 0                 | 343,550                   | 2,929                        | 0                        | 0                     | 0                        |
| Rocky River City School District             | School | Cuyahoga  | 190,599          | 2,791,248                  | 0                 | 121,120                   | 324,043                      | 0                        | 0                     | 0                        |
| Shaker Heights City School District          | School | Cuyahoga  | 223,258          | 7,698,386                  | 0                 | 1,904,690                 | 564,725                      | 0                        | 0                     | 0                        |
| Solon City School District                   | School | Cuyahoga  | 479,824          | 5,171,169                  | 0                 | 342,882                   | 1,835,320                    | 0                        | 0                     | 0                        |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 187,082          | 4,308,834                  | 27,188            | 1,258,142                 | 168,600                      | 0                        | 0                     | 0                        |
| Strongsville City School District            | School | Cuyahoga  | 325,129          | 4,545,217                  | 0                 | 1,184,347                 | 1,142,516                    | 0                        | 0                     | 0                        |
| Warrensville Heights City School District    | School | Cuyahoga  | 297,400          | 1,739,370                  | 0                 | 638,924                   | 91,841                       | 0                        | 0                     | 0                        |
| Westlake City School District                | School | Cuyahoga  | 244,199          | 4,990,057                  | 248,023           | 339,515                   | 412,962                      | 0                        | 0                     | 0                        |
| Greenville City School District              | School | Darke     | 43,297           | 2,235,402                  | 0                 | 541,110                   | 67,048                       | 0                        | 0                     | 0                        |
| Ayersville Local School District             | School | Defiance  | 26,842           | 756,478                    | 0                 | 137,478                   | 41,862                       | 0                        | 0                     | 0                        |
| Big Walnut Local School District             | School | Delaware  | 133,955          | 2,345,525                  | 0                 | 699,883                   | 109,351                      | 0                        | 0                     | 0                        |
| Buckeye Valley Local School District         | School | Delaware  | 20,054           | 1,730,066                  | 0                 | 138,991                   | 129,069                      | 0                        | 0                     | 0                        |
| Delaware City School District                | School | Delaware  | 427,805          | 4,396,374                  | 0                 | 857,120                   | 172,966                      | 0                        | 0                     | 0                        |
| Olentangy Local School District              | School | Delaware  | 496,397          | 15,202,693                 | 0                 | 4,313,873                 | 266,743                      | 0                        | 0                     | 0                        |
| Edison Local School District                 | School | Erie      | 79,514           | 1,281,081                  | 0                 | 96,204                    | 0                            | 0                        | 0                     | 0                        |
| Huron City School District                   | School | Erie      | 22,176           | 1,250,700                  | 0                 | 93,792                    | 145,137                      | 0                        | 0                     | 0                        |
| Kelleys Island Local School District         | School | Erie      | 306              | 2,535                      | 0                 | 894                       | 0                            | 0                        | 0                     | 0                        |
| Margaretta Local School District             | School | Erie      | 43,203           | 907,661                    | 0                 | 119,900                   | 29,373                       | 0                        | 0                     | 0                        |
| Perkins Local School District                | School | Erie      | 120,640          | 2,103,309                  | 0                 | 82,272                    | 168,912                      | 0                        | 0                     | 0                        |
| Sandusky City School District                | School | Erie      | 322,650          | 4,710,746                  | 0                 | 0                         | 690,921                      | 0                        | 0                     | 0                        |
| Vermilion Local School District              | School | Erie      | 308,405          | 1,582,735                  | 0                 | 431,278                   | 106,159                      | 0                        | 0                     | 0                        |
| Amanda-Clearcreek Local School District      | School | Fairfield | 129,451          | 1,145,033                  | 0                 | 261,666                   | 43,672                       | 0                        | 0                     | 0                        |
| Bloom-Carroll Local School District          | School | Fairfield | 68,528           | 1,384,638                  | 0                 | 356,058                   | 170,598                      | 0                        | 0                     | 0                        |
| Fairfield Union Local School District        | School | Fairfield | 89,757           | 1,619,736                  | 0                 | 111,747                   | 186,854                      | 0                        | 0                     | 0                        |
| Lancaster City School District               | School | Fairfield | 515,129          | 3,899,343                  | 0                 | 1,688,728                 | 171,880                      | 391                      | 14,396                | 0                        |
| Liberty Union-Thurston Local School District | School | Fairfield | 15,092           | 664,148                    | 0                 | 232,426                   | 141,687                      | 0                        | 0                     | 0                        |
| Pickerington Local School District           | School | Fairfield | 1,795,087        | 8,169,457                  | 0                 | 580,271                   | 233,747                      | 0                        | 0                     | 0                        |
| Miami Trace Local School District            | School | Fayette   | 80,821           | 2,559,393                  | 0                 | 0                         | 48,433                       | 0                        | 0                     | 0                        |
| Washington Court House City School District  | School | Fayette   | 88,998           | 1,575,395                  | 0                 | 383,534                   | 148,829                      | 0                        | 0                     | 0                        |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                 |        |          | Liabilities      |                    |                   |                           |                              |                          |                       |                          |
|-------------------------------------------------|--------|----------|------------------|--------------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
| School                                          | Type   | County   | Accounts Payable |                    | Contracts Payable | Intergovernmental Payable | Matured                      |                          | Matured Bonds Payable | Accrued Interest Payable |
|                                                 |        |          | Payable          | Wages And Benefits |                   |                           | Compensated Absences Payable | Matured Interest Payable |                       |                          |
| Canal Winchester Local School District          | School | Franklin | 170,781          | 2,898,352          | 0                 | 108,388                   | 60,042                       | 0                        | 0                     | 0                        |
| Columbus City School District                   | School | Franklin | 2,664,238        | 42,358,983         | 0                 | 9,883,060                 | 623,446                      | 0                        | 0                     | 0                        |
| Dublin City School District                     | School | Franklin | 2,048,358        | 15,420,860         | 0                 | 2,131,933                 | 730,430                      | 0                        | 0                     | 0                        |
| Gahanna-Jefferson City School District          | School | Franklin | 312,449          | 7,042,830          | 0                 | 1,275,166                 | 14,521                       | 0                        | 0                     | 0                        |
| Grandview Heights City School District          | School | Franklin | 152,756          | 1,472,797          | 0                 | 68,594                    | 170,517                      | 0                        | 0                     | 0                        |
| Groveport Madison Local School District         | School | Franklin | 928,621          | 4,597,653          | 0                 | 1,151,466                 | 33,345                       | 0                        | 0                     | 0                        |
| Hamilton Local School District                  | School | Franklin | 111,200          | 1,701,008          | 0                 | 342,663                   | 41,241                       | 0                        | 0                     | 0                        |
| Hilliard City School District                   | School | Franklin | 830,866          | 13,400,346         | 0                 | 2,112,029                 | 76,717                       | 0                        | 0                     | 0                        |
| New Albany-Plain Local School District          | School | Franklin | 236,875          | 5,553,972          | 0                 | 1,145,879                 | 0                            | 0                        | 0                     | 0                        |
| Southwestern City School District               | School | Franklin | 1,751,652        | 17,671,326         | 0                 | 0                         | 1,737,360                    | 0                        | 0                     | 0                        |
| Upper Arlington City School District            | School | Franklin | 1,544,036        | 8,012,477          | 0                 | 1,323,094                 | 0                            | 0                        | 0                     | 0                        |
| Westerville City School District                | School | Franklin | 392,231          | 9,147,001          | 0                 | 238,831                   | 681,924                      | 0                        | 0                     | 0                        |
| Whitehall City School District                  | School | Franklin | 109,145          | 2,319,034          | 0                 | 471,408                   | 9,818                        | 0                        | 0                     | 0                        |
| Worthington City School District                | School | Franklin | 791,451          | 8,983,689          | 0                 | 4,824,750                 | 0                            | 0                        | 0                     | 0                        |
| Archbold Area Local School District             | School | Fulton   | 14,488           | 1,029,641          | 0                 | 266,612                   | 18,723                       | 0                        | 0                     | 0                        |
| Wauseon Exempted Village School District        | School | Fulton   | 62,195           | 1,182,168          | 0                 | 312,836                   | 40,594                       | 0                        | 0                     | 0                        |
| Gallia Local School District                    | School | Gallia   | 13,239           | 1,471,594          | 0                 | 402,867                   | 57,333                       | 0                        | 0                     | 0                        |
| Gallipolis City School District                 | School | Gallia   | 156,046          | 1,190,571          | 0                 | 0                         | 0                            | 0                        | 0                     | 0                        |
| Berkshire Local School District                 | School | Geauga   | 49,192           | 747,004            | 0                 | 331,115                   | 39,948                       | 0                        | 0                     | 0                        |
| Cardinal Local School District                  | School | Geauga   | 45,507           | 1,111,808          | 0                 | 247,193                   | 65,812                       | 0                        | 0                     | 0                        |
| Kenston Local School District                   | School | Geauga   | 403,878          | 2,863,453          | 0                 | 747,551                   | 254,248                      | 0                        | 0                     | 0                        |
| Ledgemont Local School District                 | School | Geauga   | 60,130           | 380,649            | 0                 | 212,675                   | 12,655                       | 0                        | 0                     | 0                        |
| West Geauga Local School District               | School | Geauga   | 98,564           | 1,812,910          | 0                 | 604,244                   | 124,691                      | 0                        | 0                     | 0                        |
| Beavercreek City School District                | School | Greene   | 145,473          | 5,683,563          | 0                 | 1,179,195                 | 950,545                      | 0                        | 0                     | 0                        |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 78,404           | 2,120,934          | 0                 | 558,832                   | 47,733                       | 0                        | 0                     | 0                        |
| Cedar Cliff Local School District               | School | Greene   | 10,533           | 453,029            | 0                 | 120,903                   | 4,936                        | 0                        | 0                     | 0                        |
| Fairborn City School District                   | School | Greene   | 395,801          | 3,113,716          | 0                 | 0                         | 233,782                      | 0                        | 0                     | 0                        |
| Greeneview Local School District                | School | Greene   | 62,062           | 917,152            | 0                 | 327,309                   | 0                            | 0                        | 0                     | 0                        |
| Xenia Community School District                 | School | Greene   | 134,842          | 2,762,634          | 0                 | 168,874                   | 145,530                      | 0                        | 0                     | 0                        |
| Yellow Springs Exempted Village School District | School | Greene   | 32,192           | 562,408            | 0                 | 174,400                   | 10,230                       | 0                        | 0                     | 0                        |
| Cambridge City School District                  | School | Guernsey | 163,509          | 1,845,771          | 0                 | 422,877                   | 0                            | 0                        | 0                     | 0                        |
| East Guernsey Local School District             | School | Guernsey | 74,124           | 594,184            | 0                 | 163,055                   | 0                            | 0                        | 0                     | 0                        |
| Rolling Hills Local School District             | School | Guernsey | 73,423           | 1,146,707          | 0                 | 501,539                   | 36,522                       | 0                        | 0                     | 0                        |
| Cincinnati City School District                 | School | Hamilton | 2,197,426        | 28,373,501         | 0                 | 7,454,827                 | 321,320                      | 0                        | 0                     | 0                        |
| Deer Park Community City School District        | School | Hamilton | 55,794           | 1,034,724          | 0                 | 0                         | 65,305                       | 0                        | 0                     | 0                        |
| Finneytown Local School District                | School | Hamilton | 3,650            | 2,379,384          | 0                 | 0                         | 79,927                       | 0                        | 0                     | 0                        |
| Forest Hills Local School District              | School | Hamilton | 153,076          | 6,392,783          | 0                 | 1,191,197                 | 296,821                      | 0                        | 0                     | 0                        |
| Indian Hill Exempted Village School District    | School | Hamilton | 3,000            | 2,927,581          | 89,469            | 103,350                   | 0                            | 0                        | 28,492                | 0                        |
| Loveland City School District                   | School | Hamilton | 85,190           | 4,320,511          | 0                 | 0                         | 189,994                      | 0                        | 0                     | 0                        |
| Madeira City School District                    | School | Hamilton | 254,236          | 2,196,364          | 109,000           | 0                         | 121,974                      | 0                        | 0                     | 0                        |
| Mariemont City School District                  | School | Hamilton | 15,345           | 2,069,818          | 0                 | 0                         | 156,334                      | 0                        | 0                     | 0                        |
| Mt. Healthy City School District                | School | Hamilton | 223,014          | 3,133,188          | 0                 | 0                         | 133,850                      | 0                        | 0                     | 0                        |
| North College Hill City School District         | School | Hamilton | 11,793           | 1,103,159          | 0                 | 232,223                   | 111,509                      | 0                        | 0                     | 0                        |
| Northwest Local School District                 | School | Hamilton | 654,491          | 6,795,777          | 0                 | 1,538,182                 | 551,179                      | 0                        | 0                     | 0                        |

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**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Liabilities</b>                              |        |           |                  |                            |                   |                           |                              |                          |                       |                          |
|-------------------------------------------------|--------|-----------|------------------|----------------------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
| School                                          | Type   | County    | Accounts Payable | Accrued Wages And Benefits | Contracts Payable | Intergovernmental Payable | Matured                      | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable |
|                                                 |        |           |                  |                            |                   |                           | Compensated Absences Payable |                          |                       |                          |
| Norwood City School District                    | School | Hamilton  | 179,853          | 2,252,326                  | 0                 | 0                         | 70,610                       | 0                        | 0                     | 0                        |
| Oak Hills Local School District                 | School | Hamilton  | 54,044           | 6,919,452                  | 0                 | 0                         | 160,814                      | 0                        | 0                     | 0                        |
| Princeton City School District                  | School | Hamilton  | 1,109,536        | 6,926,308                  | 0                 | 0                         | 368,130                      | 0                        | 0                     | 0                        |
| Reading Community City School District          | School | Hamilton  | 52,624           | 1,020,633                  | 0                 | 288,701                   | 0                            | 0                        | 0                     | 0                        |
| Southwest Local School District                 | School | Hamilton  | 82,442           | 2,666,534                  | 0                 | 0                         | 307,503                      | 0                        | 0                     | 0                        |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 131,178          | 773,955                    | 0                 | 0                         | 120,730                      | 0                        | 0                     | 0                        |
| Sycamore Community City School District         | School | Hamilton  | 194,563          | 7,578,601                  | 0                 | 0                         | 1,753,043                    | 0                        | 0                     | 0                        |
| Three Rivers Local School District              | School | Hamilton  | 105,212          | 1,778,387                  | 0                 | 0                         | 385,950                      | 0                        | 0                     | 0                        |
| Winton Woods City School District               | School | Hamilton  | 7,491            | 3,277,141                  | 0                 | 0                         | 251,294                      | 0                        | 0                     | 0                        |
| Wyoming City School District                    | School | Hamilton  | 88,451           | 2,382,531                  | 0                 | 0                         | 10,789                       | 0                        | 0                     | 0                        |
| Arcadia Local School District                   | School | Hancock   | 80,197           | 388,106                    | 0                 | 122,683                   | 63,562                       | 0                        | 0                     | 0                        |
| Arlington Local School District                 | School | Hancock   | 21,401           | 481,223                    | 0                 | 133,406                   | 97,201                       | 0                        | 0                     | 0                        |
| Findlay City School District                    | School | Hancock   | 182,319          | 4,189,507                  | 0                 | 143,201                   | 564,639                      | 0                        | 0                     | 0                        |
| Liberty Benton Local School District            | School | Hancock   | 31,303           | 916,371                    | 0                 | 301,514                   | 0                            | 0                        | 0                     | 0                        |
| Van Buren Local School District                 | School | Hancock   | 38,926           | 773,159                    | 0                 | 57,425                    | 0                            | 0                        | 0                     | 0                        |
| Conotton Valley Union Local School District     | School | Harrison  | 2,024            | 268,189                    | 0                 | 10,611                    | 33,587                       | 0                        | 0                     | 0                        |
| Holgate Local School District                   | School | Henry     | 7,146            | 356,691                    | 0                 | 101,431                   | 0                            | 0                        | 0                     | 0                        |
| Liberty Center Local School District            | School | Henry     | 1,020            | 1,137,289                  | 0                 | 250,540                   | 32,760                       | 0                        | 0                     | 0                        |
| Napoleon Area City School District              | School | Henry     | 103,067          | 1,882,286                  | 6,915             | 441,478                   | 43,384                       | 0                        | 0                     | 0                        |
| Patrick Henry Local School District             | School | Henry     | 46,931           | 871,512                    | 0                 | 211,960                   | 0                            | 0                        | 0                     | 0                        |
| Fairfield Local School District                 | School | Highland  | 43,786           | 430,874                    | 0                 | 125,135                   | 43,741                       | 0                        | 0                     | 0                        |
| Greenfield Exempted Village School District     | School | Highland  | 459,429          | 1,508,910                  | 0                 | 331,333                   | 0                            | 0                        | 0                     | 0                        |
| Hillsboro City School District                  | School | Highland  | 107,272          | 1,647,279                  | 0                 | 352,359                   | 0                            | 0                        | 0                     | 0                        |
| Lynchburg Clay Local School District            | School | Highland  | 64,502           | 805,180                    | 0                 | 206,511                   | 27,158                       | 0                        | 0                     | 0                        |
| Logan-Hocking Local School District             | School | Hocking   | 112,196          | 3,365,609                  | 0                 | 623,415                   | 170,406                      | 0                        | 0                     | 0                        |
| East Holmes Local School District               | School | Holmes    | 37,821           | 1,334,273                  | 0                 | 250,044                   | 56,998                       | 0                        | 0                     | 0                        |
| West Holmes Local School District               | School | Holmes    | 27,117           | 1,968,790                  | 0                 | 451,580                   | 72,370                       | 0                        | 0                     | 0                        |
| Bellevue City School District                   | School | Huron     | 84,543           | 1,532,317                  | 0                 | 73,364                    | 313,094                      | 0                        | 0                     | 0                        |
| Monroeville Local School District               | School | Huron     | 27,815           | 483,095                    | 0                 | 101,688                   | 18,756                       | 0                        | 0                     | 0                        |
| New London Local School District                | School | Huron     | 25,964           | 824,072                    | 0                 | 163,994                   | 0                            | 0                        | 0                     | 0                        |
| Norwalk City School District                    | School | Huron     | 19,971           | 1,837,272                  | 0                 | 528,156                   | 65,330                       | 0                        | 0                     | 0                        |
| South Central Local School District             | School | Huron     | 91,789           | 721,159                    | 122,176           | 24,798                    | 0                            | 0                        | 0                     | 0                        |
| Western Reserve Local School District           | School | Huron     | 225,819          | 892,820                    | 0                 | 82,927                    | 9,557                        | 0                        | 0                     | 0                        |
| Willard City School District                    | School | Huron     | 31,302           | 1,707,222                  | 0                 | 62,038                    | 7,262                        | 0                        | 0                     | 0                        |
| Wellston City School District                   | School | Jackson   | 168,766          | 1,036,173                  | 0                 | 310,449                   | 0                            | 0                        | 0                     | 0                        |
| Buckeye Local School District                   | School | Jefferson | 65,860           | 1,744,999                  | 0                 | 366,847                   | 62,302                       | 0                        | 0                     | 0                        |
| Edison Local School District                    | School | Jefferson | 48,134           | 1,221,166                  | 85,189            | 259,595                   | 29,809                       | 0                        | 0                     | 0                        |
| Indian Creek Local School District              | School | Jefferson | 57,906           | 1,508,918                  | 1,224             | 331,583                   | 3,834                        | 0                        | 0                     | 0                        |
| Steubenville City School District               | School | Jefferson | 14,864           | 1,529,024                  | 14,900            | 472,383                   | 0                            | 0                        | 0                     | 0                        |
| Toronto City School District                    | School | Jefferson | 18,335           | 438,689                    | 0                 | 153,975                   | 27,736                       | 0                        | 0                     | 0                        |
| Kirtland Local School District                  | School | Lake      | 39,035           | 1,376,721                  | 0                 | 312,574                   | 0                            | 0                        | 0                     | 0                        |
| Mentor Exempted Village School District         | School | Lake      | 441,865          | 8,769,753                  | 0                 | 1,656,296                 | 706,533                      | 0                        | 0                     | 0                        |
| Perry Local School District                     | School | Lake      | 498,078          | 1,622,664                  | 0                 | 337,527                   | 416,370                      | 0                        | 0                     | 0                        |
| Riverside Local School District                 | School | Lake      | 161,073          | 3,181,656                  | 3,316             | 914,882                   | 187,267                      | 0                        | 0                     | 0                        |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                   |        |          | Liabilities      |                    |                   |                           |                              |                          |                       |                          |
|---------------------------------------------------|--------|----------|------------------|--------------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
| School                                            | Type   | County   | Accrued          |                    | Contracts Payable | Intergovernmental Payable | Matured                      | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable |
|                                                   |        |          | Accounts Payable | Wages And Benefits |                   |                           | Compensated Absences Payable |                          |                       |                          |
| Willoughby-Eastlake City School District          | School | Lake     | 97,162           | 7,207,925          | 0                 | 2,623,745                 | 9,271                        | 0                        | 0                     | 0                        |
| Chesapeake Union Exempted Village School District | School | Lawrence | 74,691           | 909,873            | 0                 | 258,897                   | 15,923                       | 0                        | 0                     | 0                        |
| Dawson-Bryant Local School District               | School | Lawrence | 28,512           | 1,000,209          | 0                 | 362,120                   | 7,575                        | 0                        | 0                     | 0                        |
| Fairland Local School District                    | School | Lawrence | 186,644          | 1,303,346          | 0                 | 337,984                   | 0                            | 0                        | 0                     | 0                        |
| Ironton City School District                      | School | Lawrence | 29,646           | 1,078,545          | 0                 | 394,810                   | 0                            | 0                        | 0                     | 0                        |
| Rock Hill Local School District                   | School | Lawrence | 62,266           | 1,277,674          | 0                 | 326,442                   | 36,355                       | 0                        | 0                     | 0                        |
| South Point Local School District                 | School | Lawrence | 116,830          | 1,368,275          | 0                 | 387,215                   | 72,929                       | 0                        | 0                     | 0                        |
| Symmes Valley Local School District               | School | Lawrence | 108,772          | 606,705            | 75,038            | 204,975                   | 24,262                       | 0                        | 0                     | 0                        |
| Granville Exempted Village School District        | School | Licking  | 181,874          | 1,831,597          | 0                 | 318,529                   | 107,138                      | 0                        | 0                     | 0                        |
| Heath City School District                        | School | Licking  | 30,971           | 818,377            | 0                 | 254,821                   | 48,044                       | 0                        | 0                     | 0                        |
| Johnstown-Monroe Local School District            | School | Licking  | 61,159           | 925,122            | 0                 | 44,373                    | 26,935                       | 0                        | 0                     | 0                        |
| Lakewood Local School District                    | School | Licking  | 62,519           | 1,419,106          | 0                 | 393,001                   | 91,374                       | 0                        | 0                     | 0                        |
| Licking Heights Local School District             | School | Licking  | 103,222          | 2,590,750          | 0                 | 543,047                   | 54,279                       | 0                        | 0                     | 0                        |
| Licking Valley Local School District              | School | Licking  | 432,759          | 1,289,913          | 0                 | 339,694                   | 20,400                       | 0                        | 0                     | 0                        |
| Newark City School District                       | School | Licking  | 295,301          | 4,360,929          | 0                 | 361,630                   | 57,481                       | 0                        | 0                     | 0                        |
| North Fork Local School District                  | School | Licking  | 59,017           | 1,135,311          | 0                 | 110,063                   | 56,574                       | 0                        | 0                     | 0                        |
| Northridge Local School District                  | School | Licking  | 101,893          | 743,279            | 0                 | 266,472                   | 68,867                       | 0                        | 0                     | 0                        |
| Riverside Local School District                   | School | Logan    | 676              | 248,591            | 0                 | 16,191                    | 27,738                       | 0                        | 0                     | 0                        |
| Amherst Exempted Village School District          | School | Lorain   | 187,168          | 3,276,157          | 0                 | 703,401                   | 287,498                      | 0                        | 0                     | 0                        |
| Avon Lake City School District                    | School | Lorain   | 103,595          | 3,121,367          | 0                 | 300,321                   | 308,254                      | 0                        | 0                     | 0                        |
| Avon Local School District                        | School | Lorain   | 95,752           | 2,960,552          | 0                 | 766,465                   | 193,013                      | 0                        | 0                     | 0                        |
| Columbia Local School District                    | School | Lorain   | 26,742           | 996,578            | 0                 | 28,005                    | 69,682                       | 0                        | 0                     | 0                        |
| Elyria City School District                       | School | Lorain   | 545,692          | 5,313,364          | 0                 | 1,703,484                 | 218,823                      | 0                        | 0                     | 0                        |
| Firelands Local School District                   | School | Lorain   | 41,254           | 1,279,230          | 0                 | 87,853                    | 136,029                      | 0                        | 0                     | 0                        |
| Keystone Local School District                    | School | Lorain   | 39,864           | 1,157,153          | 0                 | 51,948                    | 146,641                      | 0                        | 0                     | 0                        |
| Lorain City School District                       | School | Lorain   | 914,866          | 5,506,039          | 0                 | 1,840,737                 | 26,891                       | 0                        | 0                     | 0                        |
| Midview Local School District                     | School | Lorain   | 222,979          | 2,339,348          | 0                 | 0                         | 89,038                       | 0                        | 0                     | 0                        |
| North Ridgeville City School District             | School | Lorain   | 338,014          | 3,504,342          | 0                 | 601,008                   | 164,794                      | 0                        | 0                     | 0                        |
| Oberlin City School District                      | School | Lorain   | 60,831           | 1,136,955          | 0                 | 292,773                   | 0                            | 0                        | 0                     | 0                        |
| Sheffield-Sheffield Lake City School District     | School | Lorain   | 107,651          | 1,363,893          | 0                 | 368,136                   | 38,169                       | 0                        | 0                     | 0                        |
| Wellington Exempted Village School District       | School | Lorain   | 44,055           | 1,100,978          | 0                 | 362,637                   | 0                            | 0                        | 0                     | 0                        |
| Anthony Wayne Local School District               | School | Lucas    | 56,744           | 3,848,478          | 0                 | 132,942                   | 88,184                       | 0                        | 0                     | 0                        |
| Oregon City School District                       | School | Lucas    | 462,357          | 2,679,101          | 0                 | 904,117                   | 445,852                      | 0                        | 0                     | 0                        |
| Ottawa Hills Local School District                | School | Lucas    | 10,451           | 843,961            | 0                 | 182,907                   | 0                            | 0                        | 0                     | 0                        |
| Springfield Local School District                 | School | Lucas    | 121,223          | 3,849,985          | 0                 | 124,835                   | 58,901                       | 0                        | 0                     | 0                        |
| Sylvania City School District                     | School | Lucas    | 160,376          | 6,744,104          | 0                 | 537,749                   | 1,737,772                    | 0                        | 0                     | 0                        |
| Toledo City School District                       | School | Lucas    | 1,605,086        | 18,296,413         | 0                 | 5,286,727                 | 0                            | 0                        | 0                     | 0                        |
| Washington Local School District                  | School | Lucas    | 320,180          | 7,571,893          | 0                 | 201,580                   | 264,231                      | 0                        | 0                     | 0                        |
| Jefferson Local School District                   | School | Madison  | 66,379           | 972,877            | 0                 | 71,596                    | 0                            | 0                        | 0                     | 0                        |
| Jonathan Alder Local School District              | School | Madison  | 60,834           | 1,554,352          | 0                 | 62,338                    | 24,177                       | 0                        | 0                     | 0                        |
| London City School District                       | School | Madison  | 17,246           | 1,752,661          | 0                 | 386,927                   | 0                            | 0                        | 0                     | 0                        |
| Madison-Plains Local School District              | School | Madison  | 31,345           | 1,138,854          | 0                 | 302,844                   | 10,034                       | 0                        | 0                     | 0                        |
| Austintown Local School District                  | School | Mahoning | 137,459          | 4,195,709          | 0                 | 956,349                   | 49,136                       | 0                        | 0                     | 0                        |
| Boardman Local School District                    | School | Mahoning | 56,844           | 4,570,279          | 0                 | 1,189,559                 | 214,788                      | 0                        | 0                     | 0                        |



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| Liabilities                                |        |            |                  |                    |                   |                           |                              |                  |               |                  |
|--------------------------------------------|--------|------------|------------------|--------------------|-------------------|---------------------------|------------------------------|------------------|---------------|------------------|
| School                                     | Type   | County     | Accrued          |                    | Contracts Payable | Intergovernmental Payable | Matured                      | Matured          | Matured       | Accrued          |
|                                            |        |            | Accounts Payable | Wages And Benefits |                   |                           | Compensated Absences Payable | Interest Payable | Bonds Payable | Interest Payable |
| Campbell City School District              | School | Mahoning   | 57,913           | 1,240,155          | 0                 | 367,931                   | 21,215                       | 0                | 0             | 0                |
| Canfield Local School District             | School | Mahoning   | 0                | 2,076,906          | 0                 | 365,261                   | 0                            | 0                | 0             | 0                |
| Jackson-Milton Local School District       | School | Mahoning   | 12,267           | 764,102            | 0                 | 40,287                    | 95,935                       | 0                | 0             | 0                |
| Lowellville Local School District          | School | Mahoning   | 25               | 474,444            | 0                 | 15,608                    | 22,159                       | 0                | 0             | 0                |
| Poland Local School District               | School | Mahoning   | 32,225           | 2,105,336          | 0                 | 499,505                   | 0                            | 0                | 0             | 0                |
| Sebring Local School District              | School | Mahoning   | 54,006           | 556,010            | 0                 | 144,260                   | 11,390                       | 0                | 0             | 0                |
| South Range Local School District          | School | Mahoning   | 13,520           | 969,633            | 79,539            | 35,277                    | 64,597                       | 0                | 0             | 0                |
| Springfield Local School District          | School | Mahoning   | 18,804           | 796,370            | 0                 | 30,416                    | 16,244                       | 0                | 0             | 0                |
| Struthers City School District             | School | Mahoning   | 19,791           | 1,501,675          | 0                 | 452,584                   | 0                            | 0                | 0             | 0                |
| West Branch Local School District          | School | Mahoning   | 127,580          | 2,170,257          | 0                 | 99,978                    | 5,613                        | 0                | 0             | 0                |
| Western Reserve Local School District      | School | Mahoning   | 10,812           | 511,389            | 0                 | 193,320                   | 4,920                        | 0                | 0             | 0                |
| Youngstown City School District            | School | Mahoning   | 69,509           | 4,860,355          | 187,738           | 1,322,334                 | 569,127                      | 0                | 0             | 0                |
| Elgin Local School District                | School | Marion     | 25,629           | 916,474            | 0                 | 217,910                   | 0                            | 0                | 0             | 0                |
| Marion City School District                | School | Marion     | 499,632          | 3,746,385          | 0                 | 848,333                   | 129,781                      | 0                | 0             | 0                |
| Pleasant Local School District             | School | Marion     | 28,752           | 677,470            | 0                 | 184,636                   | 0                            | 0                | 0             | 0                |
| Ridgedale Local School District            | School | Marion     | 62,919           | 532,990            | 0                 | 148,194                   | 0                            | 0                | 0             | 0                |
| River Valley Local School District         | School | Marion     | 79,778           | 1,125,867          | 0                 | 288,622                   | 2,270                        | 0                | 0             | 0                |
| Black River Local School District          | School | Medina     | 35,375           | 1,055,494          | 0                 | 73,814                    | 68,154                       | 0                | 0             | 0                |
| Brunswick City School District             | School | Medina     | 130,325          | 6,689,332          | 0                 | 1,135,785                 | 335,288                      | 0                | 0             | 0                |
| Buckeye Local School District              | School | Medina     | 59,702           | 1,714,223          | 0                 | 355,981                   | 80,853                       | 0                | 0             | 0                |
| Cloverleaf Local School District           | School | Medina     | 61,043           | 2,012,465          | 0                 | 632,643                   | 194,021                      | 0                | 0             | 0                |
| Highland Local School District             | School | Medina     | 184,482          | 2,497,344          | 0                 | 622,596                   | 0                            | 0                | 0             | 0                |
| Medina City School District                | School | Medina     | 426,607          | 4,813,604          | 28,788            | 825,774                   | 201,826                      | 0                | 0             | 0                |
| Wadsworth City School District             | School | Medina     | 136,426          | 3,207,005          | 48,400            | 273,912                   | 207,456                      | 0                | 0             | 0                |
| Eastern Local School District              | School | Meigs      | 28,490           | 785,050            | 0                 | 169,252                   | 0                            | 0                | 0             | 0                |
| Meigs Local School District                | School | Meigs      | 32,442           | 1,327,601          | 0                 | 406,554                   | 0                            | 0                | 0             | 0                |
| Southern Local School District             | School | Meigs      | 66,982           | 534,339            | 0                 | 149,020                   | 0                            | 0                | 0             | 0                |
| Bethel Local School District               | School | Miami      | 24,718           | 505,823            | 0                 | 150,317                   | 23,769                       | 0                | 0             | 0                |
| Covington Exempted Village School District | School | Miami      | 24,160           | 497,104            | 0                 | 29,085                    | 79,622                       | 0                | 0             | 0                |
| Miami East Local School District           | School | Miami      | 110,260          | 968,750            | 0                 | 54,673                    | 9,561                        | 0                | 0             | 0                |
| Piqua City School District                 | School | Miami      | 96,882           | 2,468,989          | 0                 | 472,498                   | 116,781                      | 0                | 0             | 0                |
| Tipp City Exempted Village School District | School | Miami      | 23,362           | 1,669,603          | 0                 | 448,416                   | 261,666                      | 0                | 0             | 0                |
| Troy City School District                  | School | Miami      | 265,082          | 2,294,726          | 0                 | 803,073                   | 506,473                      | 0                | 0             | 0                |
| Switzerland of Ohio Local School District  | School | Monroe     | 194,271          | 1,475,919          | 0                 | 535,503                   | 112,315                      | 0                | 0             | 0                |
| Brookville Local School District           | School | Montgomery | 2,479            | 1,278,232          | 0                 | 0                         | 76,657                       | 0                | 0             | 0                |
| Centerville City School District           | School | Montgomery | 245,860          | 7,640,947          | 0                 | 0                         | 329,094                      | 0                | 0             | 0                |
| Dayton City School District                | School | Montgomery | 1,021,044        | 11,648,370         | 0                 | 4,966,474                 | 343,517                      | 0                | 0             | 0                |
| Huber Heights City School District         | School | Montgomery | 427,425          | 5,082,309          | 0                 | 950,310                   | 275,321                      | 0                | 0             | 0                |
| Jefferson Township Local School District   | School | Montgomery | 27,769           | 294,214            | 8,125             | 20,606                    | 6,424                        | 0                | 0             | 0                |
| Kettering City School District             | School | Montgomery | 394,519          | 9,587,380          | 0                 | 1,700,112                 | 0                            | 0                | 0             | 0                |
| Mad River Local School District            | School | Montgomery | 155,790          | 4,001,947          | 175,612           | 0                         | 37,038                       | 0                | 0             | 0                |
| Miamisburg City School District            | School | Montgomery | 312,320          | 4,151,736          | 0                 | 1,165,669                 | 95,082                       | 0                | 0             | 0                |
| New Lebanon Local School District          | School | Montgomery | 24,672           | 1,254,583          | 0                 | 0                         | 0                            | 0                | 0             | 0                |
| Northmont City School District             | School | Montgomery | 1,474,050        | 4,943,792          | 0                 | 0                         | 364,113                      | 0                | 0             | 0                |

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| Liabilities                                  |        |            |                  |                            |                   |                           |                              |                          |                       |                          |
|----------------------------------------------|--------|------------|------------------|----------------------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
| School                                       | Type   | County     | Accounts Payable | Accrued Wages And Benefits | Contracts Payable | Intergovernmental Payable | Matured                      | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable |
|                                              |        |            |                  |                            |                   |                           | Compensated Absences Payable |                          |                       |                          |
| Northridge Local School District             | School | Montgomery | 48,051           | 1,152,490                  | 0                 | 359,031                   | 31,529                       | 0                        | 0                     | 0                        |
| Oakwood City School District                 | School | Montgomery | 103,651          | 2,034,387                  | 0                 | 570,058                   | 77,534                       | 0                        | 0                     | 0                        |
| Trotwood-Madison City School District        | School | Montgomery | 60,402           | 1,391,528                  | 0                 | 0                         | 116,685                      | 0                        | 0                     | 0                        |
| Valley View Local School District            | School | Montgomery | 78,825           | 1,394,983                  | 0                 | 372,898                   | 98,361                       | 0                        | 0                     | 0                        |
| Vandalia-Butler City School District         | School | Montgomery | 478,569          | 2,178,819                  | 0                 | 130,284                   | 90,895                       | 0                        | 0                     | 8,251                    |
| West Carrollton City School District         | School | Montgomery | 100,369          | 3,502,542                  | 0                 | 181,005                   | 153,488                      | 0                        | 0                     | 0                        |
| Morgan Local School District                 | School | Morgan     | 133,079          | 1,444,486                  | 0                 | 466,814                   | 14,355                       | 0                        | 0                     | 0                        |
| Cardington-Lincoln Local School District     | School | Morrow     | 44,958           | 798,718                    | 0                 | 217,921                   | 14,318                       | 0                        | 0                     | 0                        |
| Highland Local School District               | School | Morrow     | 71,049           | 1,457,692                  | 0                 | 376,723                   | 15,901                       | 0                        | 0                     | 0                        |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 0                | 1,051,829                  | 0                 | 0                         | 0                            | 0                        | 0                     | 0                        |
| Northmor Local School District               | School | Morrow     | 4,560            | 901,468                    | 0                 | 32,195                    | 89,853                       | 0                        | 0                     | 0                        |
| East Muskingum Local School Dist             | School | Muskingum  | 90,160           | 1,351,504                  | 0                 | 501,295                   | 78,688                       | 0                        | 0                     | 0                        |
| Franklin Local School District               | School | Muskingum  | 43,359           | 2,013,037                  | 0                 | 347,101                   | 116,525                      | 0                        | 0                     | 0                        |
| Maysville Local School District              | School | Muskingum  | 84,549           | 1,938,202                  | 0                 | 666,139                   | 6,845                        | 0                        | 0                     | 0                        |
| Tri-Valley Local School District             | School | Muskingum  | 86,282           | 2,255,537                  | 0                 | 532,265                   | 15,751                       | 0                        | 0                     | 0                        |
| West Muskingum Local School District         | School | Muskingum  | 89,609           | 911,292                    | 0                 | 345,562                   | 0                            | 0                        | 0                     | 0                        |
| Zanesville City School District              | School | Muskingum  | 70,854           | 3,029,979                  | 0                 | 592,341                   | 197,210                      | 0                        | 0                     | 0                        |
| Caldwell Exempted Village School District    | School | Noble      | 38,154           | 643,549                    | 0                 | 207,834                   | 16,337                       | 0                        | 0                     | 0                        |
| Noble Local School District                  | School | Noble      | 79,597           | 882,192                    | 0                 | 316,902                   | 66,634                       | 0                        | 0                     | 0                        |
| Crooksville Exempted Village School District | School | Perry      | 46,034           | 708,223                    | 0                 | 108,294                   | 5,943                        | 0                        | 0                     | 0                        |
| Circleville City School District             | School | Pickaway   | 432,030          | 1,763,817                  | 0                 | 115,444                   | 41,325                       | 0                        | 0                     | 0                        |
| Logan Elm Local School District              | School | Pickaway   | 34,793           | 1,547,070                  | 0                 | 0                         | 351,538                      | 0                        | 0                     | 0                        |
| Teays Valley Local School District           | School | Pickaway   | 139,238          | 2,637,875                  | 0                 | 290,602                   | 68,813                       | 0                        | 0                     | 0                        |
| Westfall Local School District               | School | Pickaway   | 46,203           | 1,133,394                  | 0                 | 278,252                   | 0                            | 0                        | 0                     | 0                        |
| Scioto Valley Local School District          | School | Pike       | 22,157           | 961,189                    | 7,250             | 328,132                   | 0                            | 0                        | 0                     | 0                        |
| Waverly City School District                 | School | Pike       | 56,190           | 1,016,628                  | 0                 | 272,052                   | 0                            | 0                        | 0                     | 0                        |
| Western Local School District                | School | Pike       | 40,775           | 493,195                    | 0                 | 158,081                   | 2,552                        | 0                        | 0                     | 0                        |
| Aurora City School District                  | School | Portage    | 231,171          | 2,433,649                  | 0                 | 747,143                   | 92,697                       | 0                        | 0                     | 0                        |
| Crestwood Local School District              | School | Portage    | 27,998           | 1,725,997                  | 0                 | 476,701                   | 157,725                      | 0                        | 0                     | 0                        |
| Field Local School District                  | School | Portage    | 130,404          | 1,473,194                  | 0                 | 97,722                    | 83,705                       | 0                        | 0                     | 0                        |
| James A. Garfield Local School District      | School | Portage    | 48,178           | 1,171,706                  | 0                 | 273,388                   | 217,108                      | 0                        | 0                     | 0                        |
| Kent City School District                    | School | Portage    | 211,906          | 3,235,710                  | 0                 | 1,228,296                 | 0                            | 0                        | 0                     | 0                        |
| Ravenna City School District                 | School | Portage    | 60,252           | 2,296,905                  | 0                 | 155,607                   | 96,337                       | 0                        | 0                     | 0                        |
| Rootstown Local School District              | School | Portage    | 50,897           | 874,898                    | 0                 | 268,293                   | 0                            | 0                        | 0                     | 0                        |
| Southeast Local School District              | School | Portage    | 24,857           | 1,158,038                  | 0                 | 329,249                   | 93,419                       | 0                        | 0                     | 0                        |
| Streetsboro City School District             | School | Portage    | 29,040           | 1,810,783                  | 0                 | 445,913                   | 0                            | 0                        | 0                     | 0                        |
| Waterloo Local School District               | School | Portage    | 16,159           | 812,550                    | 0                 | 34,307                    | 0                            | 0                        | 0                     | 0                        |
| Windham Exempted Village School District     | School | Portage    | 22,798           | 689,403                    | 0                 | 0                         | 0                            | 0                        | 0                     | 0                        |
| Tri-County North Local School District       | School | Preble     | 15,797           | 736,707                    | 0                 | 129,129                   | 13,585                       | 0                        | 0                     | 0                        |
| Clear Fork Valley Local School District      | School | Richland   | 22,193           | 1,083,163                  | 0                 | 46,922                    | 8,369                        | 0                        | 0                     | 0                        |
| Crestview Local School District              | School | Richland   | 1,664            | 764,703                    | 0                 | 39,672                    | 13,493                       | 0                        | 0                     | 0                        |
| Lucas Local School District                  | School | Richland   | 3,227            | 375,500                    | 0                 | 13,173                    | 18,765                       | 0                        | 0                     | 0                        |
| Madison Local School District                | School | Richland   | 1,275            | 2,433,558                  | 0                 | 72,490                    | 32,704                       | 0                        | 0                     | 0                        |
| Mansfield City School District               | School | Richland   | 126,763          | 4,003,583                  | 0                 | 252,009                   | 133,780                      | 0                        | 0                     | 2,415                    |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                      |        |          | Liabilities      |                    |         |                   |                           |                              |                          |                       |                          |
|------------------------------------------------------|--------|----------|------------------|--------------------|---------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
| School                                               | Type   | County   | Accounts Payable | Accrued            |         | Contracts Payable | Intergovernmental Payable | Matured                      | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable |
|                                                      |        |          |                  | Wages And Benefits |         |                   |                           | Compensated Absences Payable |                          |                       |                          |
| Ontario Local School District                        | School | Richland | 110,642          | 1,591,113          | 0       | 63,748            | 61,845                    | 0                            | 0                        | 0                     | 0                        |
| Plymouth Local School District                       | School | Richland | 3,815            | 719,373            | 0       | 53,978            | 47,526                    | 0                            | 0                        | 0                     | 0                        |
| Shelby City School District                          | School | Richland | 90,661           | 1,319,546          | 0       | 86,251            | 26,772                    | 0                            | 0                        | 0                     | 0                        |
| Adena Local School District                          | School | Ross     | 26,470           | 782,819            | 0       | 185,867           | 31,488                    | 0                            | 0                        | 0                     | 0                        |
| Chillicothe City School District                     | School | Ross     | 27,916           | 2,330,612          | 0       | 345,656           | 0                         | 0                            | 0                        | 0                     | 0                        |
| Huntington Local School District                     | School | Ross     | 31,249           | 906,284            | 0       | 176,189           | 0                         | 0                            | 0                        | 0                     | 0                        |
| Paint Valley Local School District                   | School | Ross     | 16,337           | 538,498            | 0       | 155,523           | 8,179                     | 0                            | 0                        | 0                     | 0                        |
| Southeastern Local School District                   | School | Ross     | 34,726           | 915,233            | 0       | 209,533           | 7,540                     | 0                            | 0                        | 0                     | 0                        |
| Union-Scioto Local School District                   | School | Ross     | 37,200           | 1,689,337          | 0       | 382,954           | 84,508                    | 0                            | 0                        | 0                     | 0                        |
| Zane Trace Local School District                     | School | Ross     | 44,720           | 801,140            | 0       | 182,376           | 0                         | 0                            | 0                        | 0                     | 0                        |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 32,441           | 1,422,575          | 0       | 59,508            | 190,858                   | 0                            | 0                        | 0                     | 0                        |
| Fremont City School District                         | School | Sandusky | 119,844          | 2,732,071          | 0       | 762,486           | 81,084                    | 0                            | 0                        | 0                     | 0                        |
| Gibsonburg Exempted Village School District          | School | Sandusky | 274              | 811,900            | 0       | 24,502            | 84,727                    | 0                            | 0                        | 0                     | 0                        |
| Woodmore Local School District                       | School | Sandusky | 2,813            | 558,011            | 0       | 40,301            | 13,721                    | 0                            | 0                        | 0                     | 0                        |
| Bloom Vernon Local School District                   | School | Scioto   | 62,580           | 587,928            | 0       | 129,001           | 45,147                    | 0                            | 0                        | 0                     | 0                        |
| Clay Local School District                           | School | Scioto   | 23,241           | 545,126            | 0       | 123,928           | 0                         | 0                            | 0                        | 0                     | 0                        |
| Green Local School District                          | School | Scioto   | 64,819           | 343,322            | 0       | 103,568           | 0                         | 0                            | 0                        | 0                     | 0                        |
| Minford Local School District                        | School | Scioto   | 90,708           | 699,308            | 0       | 270,075           | 37,217                    | 0                            | 0                        | 0                     | 0                        |
| New Boston Local School District                     | School | Scioto   | 1,058            | 228,673            | 0       | 89,705            | 0                         | 0                            | 0                        | 0                     | 0                        |
| Northwest Local School District                      | School | Scioto   | 40,266           | 1,502,977          | 0       | 288,609           | 0                         | 0                            | 0                        | 0                     | 0                        |
| Portsmouth City School District                      | School | Scioto   | 15,330           | 1,718,572          | 0       | 456,631           | 0                         | 0                            | 0                        | 0                     | 0                        |
| Washington-Nile Local School District                | School | Scioto   | 165,117          | 940,182            | 0       | 235,041           | 0                         | 0                            | 0                        | 0                     | 0                        |
| Wheelersburg Local School District                   | School | Scioto   | 54,818           | 1,059,570          | 0       | 222,759           | 0                         | 0                            | 0                        | 0                     | 0                        |
| Bettsville Local School District                     | School | Seneca   | 0                | 0                  | 0       | 0                 | 0                         | 0                            | 0                        | 0                     | 0                        |
| Seneca-East Local School District                    | School | Seneca   | 5,580            | 666,744            | 0       | 47,657            | 38,242                    | 0                            | 0                        | 0                     | 0                        |
| Tiffin City School District                          | School | Seneca   | 79,260           | 1,412,923          | 0       | 67,521            | 134,875                   | 0                            | 0                        | 0                     | 0                        |
| Anna Local School District                           | School | Shelby   | 77,019           | 819,407            | 0       | 223,712           | 0                         | 0                            | 0                        | 0                     | 0                        |
| Botkins Local School District                        | School | Shelby   | 27,881           | 386,845            | 0       | 87,059            | 0                         | 0                            | 0                        | 0                     | 0                        |
| Fort Loramie Local School District                   | School | Shelby   | 55,102           | 547,765            | 0       | 130,365           | 35,579                    | 0                            | 0                        | 0                     | 0                        |
| Hardin-Houston Local School District                 | School | Shelby   | 16,769           | 523,258            | 0       | 114,859           | 6,613                     | 0                            | 0                        | 0                     | 0                        |
| Russia Local School District                         | School | Shelby   | 7,727            | 325,316            | 0       | 72,187            | 18,937                    | 0                            | 0                        | 0                     | 0                        |
| Alliance City School District                        | School | Stark    | 199,275          | 3,078,409          | 0       | 682,720           | 30,108                    | 0                            | 0                        | 0                     | 0                        |
| Canton City School District                          | School | Stark    | 864,347          | 9,483,212          | 0       | 2,360,510         | 420,681                   | 0                            | 0                        | 0                     | 0                        |
| Canton Local School District                         | School | Stark    | 34,763           | 2,077,791          | 0       | 98,646            | 122,917                   | 0                            | 0                        | 0                     | 0                        |
| Fairless Local School District                       | School | Stark    | 49,142           | 1,647,013          | 0       | 108,574           | 128,394                   | 0                            | 0                        | 0                     | 0                        |
| Jackson Local School District                        | School | Stark    | 173,540          | 4,483,616          | 0       | 284,793           | 226,412                   | 0                            | 0                        | 0                     | 0                        |
| Lake Local School District                           | School | Stark    | 80,221           | 2,919,302          | 0       | 652,002           | 0                         | 0                            | 0                        | 0                     | 0                        |
| Louisville City School District                      | School | Stark    | 25,107           | 2,418,028          | 0       | 533,975           | 131,950                   | 0                            | 0                        | 0                     | 0                        |
| Marlington Local School District                     | School | Stark    | 69,170           | 1,406,753          | 0       | 445,264           | 71,496                    | 0                            | 0                        | 0                     | 0                        |
| Massillon City School District                       | School | Stark    | 20,217           | 3,140,404          | 0       | 521,557           | 237,844                   | 0                            | 0                        | 0                     | 0                        |
| Minerva Local School District                        | School | Stark    | 26,617           | 900,447            | 0       | 476,283           | 83,453                    | 0                            | 0                        | 0                     | 0                        |
| North Canton City School District                    | School | Stark    | 464,432          | 4,714,038          | 0       | 218,065           | 301,294                   | 0                            | 0                        | 0                     | 0                        |
| Perry Local School District                          | School | Stark    | 183,785          | 4,056,115          | 534,050 | 871,113           | 213,487                   | 0                            | 0                        | 2,850                 | 0                        |
| Plain Local School District                          | School | Stark    | 3,955            | 3,948,616          | 64,500  | 185,596           | 244,704                   | 0                            | 0                        | 0                     | 0                        |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                |        |            | Liabilities      |                    |                   |                           |                              |                          |                       |                          |
|------------------------------------------------|--------|------------|------------------|--------------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
| School                                         | Type   | County     | Accrued          |                    | Contracts Payable | Intergovernmental Payable | Matured                      | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable |
|                                                |        |            | Accounts Payable | Wages And Benefits |                   |                           | Compensated Absences Payable |                          |                       |                          |
| Sandy Valley Local School District             | School | Stark      | 41,204           | 1,166,176          | 0                 | 127,422                   | 116,621                      | 0                        | 0                     | 0                        |
| Tuslaw Local School District                   | School | Stark      | 55,761           | 1,056,947          | 0                 | 196,239                   | 34,994                       | 0                        | 0                     | 0                        |
| Akron City School District                     | School | Summit     | 668,314          | 16,148,910         | 0                 | 3,937,810                 | 723,591                      | 0                        | 0                     | 0                        |
| Barberton City School District                 | School | Summit     | 193,715          | 3,038,194          | 0                 | 271,770                   | 0                            | 0                        | 0                     | 0                        |
| Copley-Fairlawn City School District           | School | Summit     | 143,039          | 2,173,125          | 0                 | 957,137                   | 0                            | 0                        | 0                     | 0                        |
| Coventry Local School District                 | School | Summit     | 243,720          | 1,703,633          | 0                 | 765,426                   | 0                            | 0                        | 0                     | 1,077                    |
| Cuyahoga Falls City School District            | School | Summit     | 286,815          | 3,699,812          | 0                 | 1,252,673                 | 242,534                      | 0                        | 0                     | 0                        |
| Green Local School District                    | School | Summit     | 219,886          | 4,018,655          | 0                 | 1,019,780                 | 32,462                       | 0                        | 0                     | 0                        |
| Hudson City School District                    | School | Summit     | 289,332          | 4,869,824          | 0                 | 259,777                   | 232,121                      | 0                        | 0                     | 0                        |
| Mogadore Local School District                 | School | Summit     | 19,138           | 626,107            | 0                 | 252,715                   | 14,374                       | 0                        | 0                     | 0                        |
| Nordonia Hills City School District            | School | Summit     | 60,531           | 2,305,390          | 0                 | 1,128,072                 | 0                            | 0                        | 0                     | 0                        |
| Norton City School District                    | School | Summit     | 114,912          | 1,320,278          | 0                 | 442,127                   | 2,807                        | 0                        | 0                     | 0                        |
| Revere Local School District                   | School | Summit     | 330,777          | 2,737,385          | 0                 | 744,808                   | 188,724                      | 0                        | 0                     | 0                        |
| Springfield Local School District              | School | Summit     | 7,343            | 2,545,960          | 0                 | 2,555,514                 | 0                            | 0                        | 0                     | 0                        |
| Stow-Munroe Falls City School District         | School | Summit     | 128,890          | 3,880,299          | 175,840           | 1,092,530                 | 59,556                       | 0                        | 0                     | 0                        |
| Tallmadge City School District                 | School | Summit     | 117,777          | 1,806,043          | 0                 | 606,928                   | 121,300                      | 0                        | 0                     | 0                        |
| Twinsburg City School District                 | School | Summit     | 332,193          | 3,415,657          | 0                 | 956,309                   | 0                            | 0                        | 0                     | 0                        |
| Woodridge Local School District                | School | Summit     | 156,203          | 1,594,865          | 0                 | 812,800                   | 31,273                       | 0                        | 0                     | 0                        |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 20,040           | 229,621            | 0                 | 12,121                    | 43,608                       | 0                        | 0                     | 0                        |
| Bristol Local School District                  | School | Trumbull   | 10,151           | 431,013            | 0                 | 19,640                    | 51,190                       | 0                        | 0                     | 0                        |
| Brookfield Local School District               | School | Trumbull   | 56,950           | 748,261            | 0                 | 229,213                   | 83,210                       | 0                        | 0                     | 0                        |
| Champion Local School District                 | School | Trumbull   | 31,919           | 1,079,748          | 0                 | 78,783                    | 1,515                        | 0                        | 0                     | 0                        |
| Girard City School District                    | School | Trumbull   | 21,942           | 1,239,144          | 0                 | 83,302                    | 2,399                        | 0                        | 0                     | 0                        |
| Howland Local School District                  | School | Trumbull   | 51,134           | 2,874,497          | 0                 | 136,784                   | 26,793                       | 0                        | 0                     | 0                        |
| Hubbard Exempted Village School District       | School | Trumbull   | 48,414           | 1,643,486          | 111,268           | 375,732                   | 0                            | 0                        | 0                     | 0                        |
| Joseph Badger Local School District            | School | Trumbull   | 35,059           | 517,921            | 0                 | 107,712                   | 61,498                       | 0                        | 0                     | 0                        |
| Labrae Local School District                   | School | Trumbull   | 2,843            | 1,138,968          | 0                 | 52,810                    | 55,894                       | 0                        | 0                     | 0                        |
| Lakeview Local School District                 | School | Trumbull   | 56,422           | 1,136,009          | 0                 | 315,803                   | 179,262                      | 0                        | 0                     | 0                        |
| Liberty Local School District                  | School | Trumbull   | 53,017           | 848,130            | 0                 | 248,074                   | 0                            | 0                        | 0                     | 6,809                    |
| Lordstown Local School District                | School | Trumbull   | 82,044           | 513,394            | 14,184            | 27,891                    | 0                            | 0                        | 0                     | 0                        |
| Maplewood Local School District                | School | Trumbull   | 36,627           | 494,555            | 0                 | 187,772                   | 11,676                       | 0                        | 0                     | 0                        |
| Mathews Local School District                  | School | Trumbull   | 15,717           | 645,071            | 0                 | 128,650                   | 277,302                      | 0                        | 0                     | 0                        |
| McDonald Local School District                 | School | Trumbull   | 26,859           | 518,987            | 0                 | 151,082                   | 4,362                        | 0                        | 0                     | 0                        |
| Newton Falls Exempted Village School District  | School | Trumbull   | 22,912           | 931,543            | 0                 | 191,306                   | 22,899                       | 0                        | 0                     | 0                        |
| Niles City School District                     | School | Trumbull   | 95,963           | 1,486,213          | 0                 | 537,162                   | 52,504                       | 0                        | 0                     | 0                        |
| Southington Local School District              | School | Trumbull   | 23,902           | 333,610            | 0                 | 90,854                    | 11,887                       | 0                        | 0                     | 0                        |
| Warren City School District                    | School | Trumbull   | 696,903          | 4,024,788          | 0                 | 1,117,569                 | 276,255                      | 0                        | 0                     | 0                        |
| Weathersfield Local School District            | School | Trumbull   | 11,364           | 617,362            | 0                 | 0                         | 209,638                      | 0                        | 0                     | 0                        |
| Claymont City School District                  | School | Tuscarawas | 35,937           | 1,162,847          | 137,852           | 73,421                    | 0                            | 0                        | 0                     | 0                        |
| Dover City School District                     | School | Tuscarawas | 165,224          | 2,471,127          | 0                 | 477,377                   | 15,520                       | 0                        | 0                     | 0                        |
| Garaway Local School District                  | School | Tuscarawas | 39,218           | 1,059,467          | 0                 | 34,102                    | 39,435                       | 0                        | 0                     | 0                        |
| Indian Valley Local School District            | School | Tuscarawas | 36,394           | 1,447,977          | 0                 | 480,887                   | 53,305                       | 0                        | 0                     | 0                        |
| New Philadelphia City School District          | School | Tuscarawas | 100,418          | 2,068,902          | 0                 | 398,340                   | 0                            | 0                        | 0                     | 0                        |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 155,494          | 820,250            | 0                 | 20,624                    | 47,983                       | 0                        | 0                     | 0                        |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Liabilities                                 |        |            |                  |                    |                   |                           |                              |                          |                       |                          |
|---------------------------------------------|--------|------------|------------------|--------------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|
| School                                      | Type   | County     | Accounts Payable | Accrued            | Contracts Payable | Intergovernmental Payable | Matured                      | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable |
|                                             |        |            |                  | Wages And Benefits |                   |                           | Compensated Absences Payable |                          |                       |                          |
| Tuscarawas Valley Local School District     | School | Tuscarawas | 10,611           | 1,118,065          | 0                 | 51,404                    | 190                          | 0                        | 0                     | 0                        |
| Fairbanks Local School District             | School | Union      | 26,431           | 689,321            | 0                 | 33,589                    | 24,654                       | 0                        | 0                     | 0                        |
| Marysville Exempted Village School District | School | Union      | 104,873          | 4,544,000          | 0                 | 243,911                   | 298,361                      | 0                        | 0                     | 0                        |
| North Union Local School District           | School | Union      | 309,891          | 1,240,848          | 0                 | 329,490                   | 0                            | 0                        | 0                     | 0                        |
| Lincolnview Local School District           | School | Van Wert   | 0                | 563,045            | 0                 | 22,107                    | 98,300                       | 0                        | 0                     | 0                        |
| Vinton Local School District                | School | Vinton     | 57,262           | 2,469,047          | 0                 | 432,137                   | 18,166                       | 0                        | 0                     | 0                        |
| Carlisle Local School District              | School | Warren     | 67,048           | 1,477,607          | 0                 | 316,149                   | 83,981                       | 0                        | 0                     | 0                        |
| Franklin City School District               | School | Warren     | 24,482           | 2,138,026          | 0                 | 513,038                   | 0                            | 0                        | 0                     | 0                        |
| Kings Local School District                 | School | Warren     | 580,306          | 2,472,697          | 0                 | 778,621                   | 123,623                      | 0                        | 0                     | 0                        |
| Little Miami Local School District          | School | Warren     | 99,769           | 2,182,838          | 0                 | 0                         | 62,304                       | 0                        | 0                     | 0                        |
| Mason City School District                  | School | Warren     | 253,781          | 12,991,131         | 0                 | 0                         | 310,991                      | 0                        | 0                     | 0                        |
| Springboro Community City School District   | School | Warren     | 391,852          | 4,407,779          | 0                 | 996,333                   | 8,961                        | 0                        | 0                     | 0                        |
| Belpre City School District                 | School | Washington | 26,226           | 704,548            | 0                 | 40,039                    | 0                            | 0                        | 0                     | 0                        |
| Frontier Local School District              | School | Washington | 19,483           | 613,453            | 0                 | 30,122                    | 58,759                       | 0                        | 0                     | 0                        |
| Warren Local School District                | School | Washington | 27,596           | 1,537,199          | 0                 | 360,542                   | 168,728                      | 0                        | 0                     | 0                        |
| Wolf Creek Local School District            | School | Washington | 28,749           | 410,143            | 0                 | 145,624                   | 12,597                       | 0                        | 0                     | 0                        |
| Chippewa Local School District              | School | Wayne      | 13,012           | 822,700            | 0                 | 94,958                    | 84,774                       | 0                        | 0                     | 0                        |
| Dalton Local School District                | School | Wayne      | 32,429           | 692,503            | 0                 | 51,607                    | 85,968                       | 0                        | 0                     | 0                        |
| Wooster City School District                | School | Wayne      | 351,917          | 3,343,098          | 0                 | 424,101                   | 217,624                      | 0                        | 0                     | 0                        |
| Bowling Green City School District          | School | Wood       | 170,000          | 1,667,338          | 0                 | 140,193                   | 121,087                      | 0                        | 0                     | 0                        |
| Eastwood Local School District              | School | Wood       | 27,238           | 1,264,461          | 0                 | 41,008                    | 369                          | 0                        | 0                     | 0                        |
| North Baltimore Local School District       | School | Wood       | 40,317           | 602,267            | 0                 | 104,417                   | 67,350                       | 0                        | 0                     | 0                        |
| Otsego Local School District                | School | Wood       | 28,751           | 1,058,839          | 0                 | 306,430                   | 0                            | 0                        | 0                     | 0                        |
| Perrysburg Exempted Village School District | School | Wood       | 133,802          | 4,697,019          | 0                 | 1,008,624                 | 198,450                      | 0                        | 0                     | 0                        |
| Rossford Exempted Village School District   | School | Wood       | 61,096           | 2,431,369          | 0                 | 556,145                   | 0                            | 0                        | 0                     | 0                        |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Liabilities (Continued)**

| School                                                    | Type    | County     | Retainage Payable | Interfund Payable | Claims Payable | Unearned Revenue | Advances From Other Funds | Notes Payable | Other Liabilities | * Total Liabilities * |
|-----------------------------------------------------------|---------|------------|-------------------|-------------------|----------------|------------------|---------------------------|---------------|-------------------|-----------------------|
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 905,475               |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 477,937               |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 929,532               |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 712,066               |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 585,249               |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 432,263               |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,611,928             |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,183,776             |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 81,435            | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,276,836             |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 346,732               |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 354,890               |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 0                 | 0                 | 0              | 1,857            | 0                         | 0             | 139,308           | 1,329,467             |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,273,978             |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 360,343           | 1,210,580             |
| Ehove Career Center                                       | CC/JVSD | Erie       | 0                 | 0                 | 0              | 0                | 0                         | 0             | 186,946           | 1,100,603             |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,902,258             |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 601,840               |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,503,157             |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,046,559             |
| Four County Career Center                                 | CC/JVSD | Henry      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,845,471             |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 402,543               |
| Knox County Career Center                                 | CC/JVSD | Knox       | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 788,689               |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 615,300               |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 643,159               |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 817,282               |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 657,842               |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,147,427             |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,015,025             |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 822,788               |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 52,012            | 936,891               |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,386,620             |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 269,035           | 1,646,404             |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,330,268             |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 0                 | 84                | 0              | 0                | 0                         | 0             | 12,076            | 1,307,473             |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 418,539               |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 795,431               |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 141,365           | 1,353,503             |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,478,563             |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 118,864           | 1,202,575             |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 555,952               |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 82,312            | 1,325,589             |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 824,164               |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 168,012           | 1,564,374             |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 0                 | 0                 | 0              | 0                | 0                         | 0             | 103,265           | 1,202,391             |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
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**Liabilities (Continued)**

| School                                         | Type    | County     | Retainage Payable | Interfund Payable | Claims Payable | Unearned Revenue | Advances From Other Funds | Notes Payable | Other Liabilities | * Total Liabilities * |
|------------------------------------------------|---------|------------|-------------------|-------------------|----------------|------------------|---------------------------|---------------|-------------------|-----------------------|
| Vantage Career Center                          | CC/JVSD | Van Wert   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 60,285            | 576,518               |
| Warren County Career Center                    | CC/JVSD | Warren     | 0                 | 26,200            | 0              | 0                | 0                         | 0             | 0                 | 927,478               |
| Washington County Career Center                | CC/JVSD | Washington | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 440,316               |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 885,120               |
| Penta Career Center                            | CC/JVSD | Wood       | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,044,453             |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 422,144               |
| Brown County Educational Service Center        | ESC     | Brown      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 463,428               |
| Clark County Educational Service Center        | ESC     | Clark      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 824,986               |
| Clermont County Educational Service Center     | ESC     | Clermont   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,647,067             |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 275,238               |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 0                 | 0                 | 0              | 0                | 0                         | 0             | 121,495           | 750,577               |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 0                 | 49,529            | 0              | 0                | 0                         | 0             | 0                 | 4,103,611             |
| North Point Educational Service Center         | ESC     | Erie       | 0                 | 0                 | 0              | 1,920            | 0                         | 0             | 307,795           | 2,261,182             |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,095,120             |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 0                 | 0                 | 0              | 476,184          | 0                         | 0             | 0                 | 6,744,899             |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,954,033             |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 82,407                |
| Geauga County Educational Service Center       | ESC     | Geauga     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,172,966             |
| Greene County Educational Service Center       | ESC     | Greene     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,343,006             |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 750,504               |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 4,074,734             |
| Hancock County Educational Service Center      | ESC     | Hancock    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 760,994               |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 23,237            | 226,173               |
| Knox County Educational Service Center         | ESC     | Knox       | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 361,349               |
| Lake County Educational Service Center         | ESC     | Lake       | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,406,215             |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 161,776               |
| Lorain County Educational Service Center       | ESC     | Lorain     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,048,967             |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 170,559           | 1,401,534             |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 0                 | 0                 | 0              | 278,854          | 0                         | 0             | 293,883           | 2,603,330             |
| Medina County Educational Service Center       | ESC     | Medina     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 174,652               |
| Miami County Educational Service Center        | ESC     | Miami      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,763,496             |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,931,688             |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,010,487             |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 390,469               |
| Portage County Educational Service Center      | ESC     | Portage    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,114,646             |
| Putnam County Educational Service Center       | ESC     | Putnam     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 74,352            | 594,226               |
| Ross-Pike Educational Service District         | ESC     | Ross       | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,014,436             |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 995,104               |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 0                 | 0                 | 0              | 16,412           | 0                         | 0             | 264,174           | 2,136,731             |
| Stark County Educational Service Center        | ESC     | Stark      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,630,396             |
| Summit County Educational Service Center       | ESC     | Summit     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,609,480             |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 0                 | 0                 | 0              | 430              | 0                         | 0             | 239,004           | 2,210,527             |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,091,244             |
| Wood County Educational Service Center         | ESC     | Wood       | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,535,991             |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
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**Liabilities (Continued)**

| School                                                   | Type   | County    | Retainage Payable | Interfund Payable | Claims Payable | Unearned Revenue | Advances From Other Funds | Notes Payable | Other Liabilities | * Total Liabilities * |
|----------------------------------------------------------|--------|-----------|-------------------|-------------------|----------------|------------------|---------------------------|---------------|-------------------|-----------------------|
| Adams County/Ohio Valley School District                 | School | Adams     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,260,952             |
| Manchester Local School District                         | School | Adams     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,026,772             |
| Delphos City School District                             | School | Allen     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 980,122               |
| Ashland City School District                             | School | Ashland   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,045,672             |
| Hillsdale Local School District                          | School | Ashland   | 0                 | 0                 | 0              | 1,250            | 0                         | 500,000       | 125,364           | 1,434,446             |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,284,339             |
| Mapleton Local School District                           | School | Ashland   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 126,409           | 707,394               |
| Ashtabula Area City School District                      | School | Ashtabula | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,974,965             |
| Buckeye Local School District                            | School | Ashtabula | 0                 | 0                 | 462,377        | 0                | 0                         | 0             | 0                 | 2,097,831             |
| Conneaut Area City School District                       | School | Ashtabula | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,899,907             |
| Geneva Area City School District                         | School | Ashtabula | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,411,801             |
| Grand Valley Local School District                       | School | Ashtabula | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,122,435             |
| Jefferson Area Local School District                     | School | Ashtabula | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,631,158             |
| Athens City School District                              | School | Athens    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,847,595             |
| Federal-Hocking Local School District                    | School | Athens    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,204,053             |
| Nelsonville-York City School District                    | School | Athens    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,338,545             |
| Trimble Local School District                            | School | Athens    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 941,140               |
| Minster Local School District                            | School | Auglaize  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,027,289             |
| New Bremen Local School District                         | School | Auglaize  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,053,402             |
| Barnesville Exempted Village School District             | School | Belmont   | 0                 | 238,239           | 0              | 0                | 0                         | 0             | 0                 | 849,463               |
| Bellaire Local School District                           | School | Belmont   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,015,232             |
| Bridgeport Exempted Village School District              | School | Belmont   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 106,290           | 654,956               |
| Martins Ferry City School District                       | School | Belmont   | 0                 | 247,100           | 0              | 0                | 0                         | 0             | 12,990            | 1,459,051             |
| Shadyside Local School District                          | School | Belmont   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 697,072               |
| St. Clairsville-Richland City School District            | School | Belmont   | 0                 | 334,440           | 5,355          | 0                | 0                         | 0             | 10,000            | 1,646,085             |
| Union Local School District                              | School | Belmont   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,637,326             |
| Eastern Local School District                            | School | Brown     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,157,950             |
| Fayetteville-Perry Local School District                 | School | Brown     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 762,328               |
| Western Brown Local School District                      | School | Brown     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,620,655             |
| Edgewood City School District                            | School | Butler    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 591,329           | 3,814,757             |
| Fairfield City School District                           | School | Butler    | 39,636            | 0                 | 0              | 0                | 0                         | 0             | 0                 | 8,795,525             |
| Lakota Local School District                             | School | Butler    | 0                 | 0                 | 307            | 0                | 0                         | 0             | 0                 | 17,615,822            |
| Madison Local School District                            | School | Butler    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,331,165             |
| Middletown City School District                          | School | Butler    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 7,568,735             |
| Monroe Local School District                             | School | Butler    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 1,861,294         | 3,483,349             |
| New Miami Local School District                          | School | Butler    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 809,192               |
| Ross Local School District                               | School | Butler    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,673,110             |
| Talawanda School District                                | School | Butler    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,695,299             |
| Brown Local School District                              | School | Carroll   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 804,257               |
| Carrollton Exempted Village School District              | School | Carroll   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,262,846             |
| Mechanicsburg Exempted Village School District           | School | Champaign | 0                 | 0                 | 0              | 0                | 0                         | 0             | 131,935           | 876,931               |
| Triad Local School District                              | School | Champaign | 0                 | 0                 | 0              | 0                | 0                         | 0             | 141,989           | 1,043,113             |
| Clark Shawnee Local School District                      | School | Clark     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,225,956             |
| Greenon Local School District                            | School | Clark     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 332,963           | 1,784,005             |



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
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**Liabilities (Continued)**

| School                                                    | Type   | County     | Retainage Payable | Interfund Payable | Claims Payable | Unearned Revenue | Advances From Other Funds | Notes Payable | Other Liabilities | * Total Liabilities * |
|-----------------------------------------------------------|--------|------------|-------------------|-------------------|----------------|------------------|---------------------------|---------------|-------------------|-----------------------|
| Northeastern Local School District                        | School | Clark      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,194,985             |
| Northwestern Local School District                        | School | Clark      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,583,106             |
| Southeastern Local School District                        | School | Clark      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 824,239               |
| Springfield City School District                          | School | Clark      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 8,651,918             |
| Tecumseh Local School District                            | School | Clark      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,839,619             |
| Batavia Local School District                             | School | Clermont   | 0                 | 27,351            | 0              | 0                | 0                         | 0             | 0                 | 1,765,108             |
| Bethel-Tate Local School District                         | School | Clermont   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,659,928             |
| Clermont Northeastern Local School District               | School | Clermont   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,127,757             |
| Felicity-Franklin Local School District                   | School | Clermont   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 838,652               |
| Goshen Local School District                              | School | Clermont   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 38,989            | 2,658,073             |
| Milford Exempted Village School District                  | School | Clermont   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 5,574,383             |
| New Richmond Exempted Village School District             | School | Clermont   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,167,840             |
| West Clermont Local School District                       | School | Clermont   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 6,500,690             |
| Williamsburg Local School District                        | School | Clermont   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 814,828               |
| Blanchester Local School District                         | School | Clinton    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,634,043             |
| Clinton Massie Local School District                      | School | Clinton    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,430,772             |
| East Clinton Local School District                        | School | Clinton    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,223,230             |
| Wilmington City School District                           | School | Clinton    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,160,153             |
| Beaver Local School District                              | School | Columbiana | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,870,290             |
| Columbiana Exempted Village School District               | School | Columbiana | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 847,054               |
| Crestview Local School District                           | School | Columbiana | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,203,307             |
| East Liverpool City School District                       | School | Columbiana | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,703,305             |
| East Palestine City School District                       | School | Columbiana | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,056,090             |
| Lisbon Exempted Village School District                   | School | Columbiana | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 805,903               |
| Salem City School District                                | School | Columbiana | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,994,381             |
| Southern Local School District                            | School | Columbiana | 0                 | 26,630            | 0              | 0                | 0                         | 0             | 109,784           | 844,623               |
| United Local School District                              | School | Columbiana | 0                 | 0                 | 0              | 0                | 0                         | 0             | 169,084           | 1,454,393             |
| Wellsville Local School District                          | School | Columbiana | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 791,406               |
| Coshocton City School District                            | School | Coshocton  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,407,077             |
| Ridgewood Local School District                           | School | Coshocton  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 129,830           | 886,506               |
| River View Local School District                          | School | Coshocton  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,931,770             |
| Buckeye Central Local School District                     | School | Crawford   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 109,892           | 779,991               |
| Bucyrus City School District                              | School | Crawford   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 222,610           | 1,375,332             |
| Colonel Crawford Local School District                    | School | Crawford   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 139,449           | 1,130,025             |
| Galion City School District                               | School | Crawford   | 0                 | 1,208             | 0              | 0                | 0                         | 0             | 0                 | 1,732,610             |
| Wynford Local School District                             | School | Crawford   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 157,228           | 977,633               |
| Bay Village City School District                          | School | Cuyahoga   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,370,063             |
| Beachwood City School District                            | School | Cuyahoga   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 296,413           | 2,835,888             |
| Bedford City School District                              | School | Cuyahoga   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 5,621,115             |
| Berea City School District                                | School | Cuyahoga   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 8,149,437             |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 5,854,294             |
| Brooklyn City School District                             | School | Cuyahoga   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,778,682             |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,899,871             |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 9,893,708             |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
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**Liabilities (Continued)**

| School                                       | Type   | County    | Retainage Payable | Interfund Payable | Claims Payable | Unearned Revenue | Advances From Other Funds | Notes Payable | Other Liabilities | * Total Liabilities * |
|----------------------------------------------|--------|-----------|-------------------|-------------------|----------------|------------------|---------------------------|---------------|-------------------|-----------------------|
| Cleveland Municipal School District          | School | Cuyahoga  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 56,406,339            |
| Cuyahoga Heights Local School District       | School | Cuyahoga  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,330,746             |
| East Cleveland City School District          | School | Cuyahoga  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,606,856             |
| Euclid City School District                  | School | Cuyahoga  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 9,873,044             |
| Fairview Park City School District           | School | Cuyahoga  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 406,424           | 2,193,981             |
| Garfield Heights City School District        | School | Cuyahoga  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 4,488,729             |
| Independence Local School District           | School | Cuyahoga  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,457,766             |
| Lakewood City School District                | School | Cuyahoga  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 1,132,845         | 9,046,554             |
| Maple Heights City School District           | School | Cuyahoga  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,587,976             |
| Mayfield City School District                | School | Cuyahoga  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 6,404,784             |
| North Olmsted City School District           | School | Cuyahoga  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 8,328,796             |
| North Royalton City School District          | School | Cuyahoga  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 5,448,962             |
| Olmsted Falls City School District           | School | Cuyahoga  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 5,060,757             |
| Orange City School District                  | School | Cuyahoga  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 651,043           | 5,547,738             |
| Parma City School District                   | School | Cuyahoga  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 13,164,211            |
| Richmond Heights Local School District       | School | Cuyahoga  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,545,759             |
| Rocky River City School District             | School | Cuyahoga  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 593,497           | 4,020,507             |
| Shaker Heights City School District          | School | Cuyahoga  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 10,391,059            |
| Solon City School District                   | School | Cuyahoga  | 0                 | 0                 | 0              | 1,400            | 0                         | 0             | 1,090,071         | 8,920,666             |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 5,949,846             |
| Strongsville City School District            | School | Cuyahoga  | 0                 | 900               | 0              | 0                | 0                         | 0             | 0                 | 7,198,109             |
| Warrensville Heights City School District    | School | Cuyahoga  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,767,535             |
| Westlake City School District                | School | Cuyahoga  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 928,728           | 7,163,484             |
| Greenville City School District              | School | Darke     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,886,857             |
| Ayersville Local School District             | School | Defiance  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 962,660               |
| Big Walnut Local School District             | School | Delaware  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,288,714             |
| Buckeye Valley Local School District         | School | Delaware  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 336,311           | 2,354,491             |
| Delaware City School District                | School | Delaware  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 5,854,265             |
| Olentangy Local School District              | School | Delaware  | 0                 | 219               | 0              | 0                | 0                         | 0             | 0                 | 20,279,925            |
| Edison Local School District                 | School | Erie      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 202,610           | 1,659,409             |
| Huron City School District                   | School | Erie      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 261,518           | 1,773,323             |
| Kelleys Island Local School District         | School | Erie      | 0                 | 0                 | 0              | 1                | 0                         | 0             | 695               | 4,431                 |
| Margaretta Local School District             | School | Erie      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 213,666           | 1,313,803             |
| Perkins Local School District                | School | Erie      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 309,656           | 2,784,789             |
| Sandusky City School District                | School | Erie      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 5,724,317             |
| Vermilion Local School District              | School | Erie      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,428,577             |
| Amanda-Clearcreek Local School District      | School | Fairfield | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,579,822             |
| Bloom-Carroll Local School District          | School | Fairfield | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,979,822             |
| Fairfield Union Local School District        | School | Fairfield | 0                 | 0                 | 0              | 0                | 0                         | 0             | 289,441           | 2,297,535             |
| Lancaster City School District               | School | Fairfield | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 6,289,867             |
| Liberty Union-Thurston Local School District | School | Fairfield | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,053,353             |
| Pickerington Local School District           | School | Fairfield | 0                 | 0                 | 0              | 0                | 0                         | 0             | 1,520,131         | 12,298,693            |
| Miami Trace Local School District            | School | Fayette   | 0                 | 0                 | 241,700        | 0                | 0                         | 0             | 0                 | 2,930,347             |
| Washington Court House City School District  | School | Fayette   | 0                 | 0                 | 281,100        | 0                | 0                         | 0             | 0                 | 2,477,856             |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Liabilities (Continued)**

| School                                          | Type   | County   | Retainage Payable | Interfund Payable | Claims Payable | Unearned Revenue | Advances From Other Funds | Notes Payable | Other Liabilities | * Total Liabilities * |
|-------------------------------------------------|--------|----------|-------------------|-------------------|----------------|------------------|---------------------------|---------------|-------------------|-----------------------|
| Canal Winchester Local School District          | School | Franklin | 0                 | 0                 | 0              | 0                | 0                         | 0             | 539,483           | 3,777,046             |
| Columbus City School District                   | School | Franklin | 0                 | 0                 | 8,936,000      | 0                | 0                         | 0             | 0                 | 64,465,727            |
| Dublin City School District                     | School | Franklin | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 20,331,581            |
| Gahanna-Jefferson City School District          | School | Franklin | 0                 | 35,731            | 0              | 1,046,873        | 0                         | 0             | 0                 | 9,727,570             |
| Grandview Heights City School District          | School | Franklin | 0                 | 0                 | 0              | 0                | 0                         | 0             | 241,030           | 2,105,694             |
| Groveport Madison Local School District         | School | Franklin | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 6,711,085             |
| Hamilton Local School District                  | School | Franklin | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,196,112             |
| Hilliard City School District                   | School | Franklin | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 16,419,958            |
| New Albany-Plain Local School District          | School | Franklin | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 6,936,726             |
| Southwestern City School District               | School | Franklin | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 21,160,338            |
| Upper Arlington City School District            | School | Franklin | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 10,879,607            |
| Westerville City School District                | School | Franklin | 0                 | 0                 | 0              | 83,790           | 0                         | 0             | 1,917,817         | 12,461,594            |
| Whitehall City School District                  | School | Franklin | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,909,405             |
| Worthington City School District                | School | Franklin | 0                 | 53,421            | 0              | 0                | 0                         | 0             | 0                 | 14,653,311            |
| Archbold Area Local School District             | School | Fulton   | 0                 | 1,465             | 0              | 0                | 0                         | 0             | 0                 | 1,330,929             |
| Wauseon Exempted Village School District        | School | Fulton   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,597,793             |
| Gallia Local School District                    | School | Gallia   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,945,033             |
| Gallipolis City School District                 | School | Gallia   | 0                 | 50,602            | 0              | 0                | 0                         | 0             | 275,558           | 1,672,777             |
| Berkshire Local School District                 | School | Geauga   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,167,259             |
| Cardinal Local School District                  | School | Geauga   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,470,320             |
| Kenston Local School District                   | School | Geauga   | 103,292           | 0                 | 0              | 0                | 0                         | 0             | 0                 | 4,372,422             |
| Ledgemont Local School District                 | School | Geauga   | 0                 | 0                 | 0              | 0                | 0                         | 2,371,750     | 0                 | 3,037,859             |
| West Geauga Local School District               | School | Geauga   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,640,409             |
| Beavercreek City School District                | School | Greene   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 7,958,776             |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,805,903             |
| Cedar Cliff Local School District               | School | Greene   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 589,401               |
| Fairborn City School District                   | School | Greene   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,743,299             |
| Greeneview Local School District                | School | Greene   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,306,523             |
| Xenia Community School District                 | School | Greene   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 817,173           | 4,029,053             |
| Yellow Springs Exempted Village School District | School | Greene   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 779,230               |
| Cambridge City School District                  | School | Guernsey | 0                 | 0                 | 0              | 0                | 0                         | 0             | 47,284            | 2,479,441             |
| East Guernsey Local School District             | School | Guernsey | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 831,363               |
| Rolling Hills Local School District             | School | Guernsey | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,758,191             |
| Cincinnati City School District                 | School | Hamilton | 0                 | 70,823            | 0              | 0                | 0                         | 0             | 0                 | 38,417,897            |
| Deer Park Community City School District        | School | Hamilton | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,155,823             |
| Finneytown Local School District                | School | Hamilton | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,462,961             |
| Forest Hills Local School District              | School | Hamilton | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 8,033,877             |
| Indian Hill Exempted Village School District    | School | Hamilton | 0                 | 0                 | 0              | 2,000            | 0                         | 0             | 0                 | 3,153,892             |
| Loveland City School District                   | School | Hamilton | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 4,595,695             |
| Madeira City School District                    | School | Hamilton | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,681,574             |
| Mariemont City School District                  | School | Hamilton | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,241,497             |
| Mt. Healthy City School District                | School | Hamilton | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,490,052             |
| North College Hill City School District         | School | Hamilton | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,458,684             |
| Northwest Local School District                 | School | Hamilton | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 9,539,629             |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
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**Liabilities (Continued)**

| School                                          | Type   | County    | Retainage<br>Payable | Interfund<br>Payable | Claims<br>Payable | Unearned<br>Revenue | Advances<br>From<br>Other<br>Funds | Notes<br>Payable | Other<br>Liabilities | * Total<br>Liabilities * |
|-------------------------------------------------|--------|-----------|----------------------|----------------------|-------------------|---------------------|------------------------------------|------------------|----------------------|--------------------------|
| Norwood City School District                    | School | Hamilton  | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 2,502,789                |
| Oak Hills Local School District                 | School | Hamilton  | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 7,134,310                |
| Princeton City School District                  | School | Hamilton  | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 8,403,974                |
| Reading Community City School District          | School | Hamilton  | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 1,361,958                |
| Southwest Local School District                 | School | Hamilton  | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 3,056,479                |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 1,025,863                |
| Sycamore Community City School District         | School | Hamilton  | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 9,526,207                |
| Three Rivers Local School District              | School | Hamilton  | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 2,269,549                |
| Winton Woods City School District               | School | Hamilton  | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 3,535,926                |
| Wyoming City School District                    | School | Hamilton  | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 2,481,771                |
| Arcadia Local School District                   | School | Hancock   | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 654,548                  |
| Arlington Local School District                 | School | Hancock   | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 733,231                  |
| Findlay City School District                    | School | Hancock   | 0                    | 0                    | 41,106            | 0                   | 0                                  | 0                | 897,516              | 6,018,288                |
| Liberty Benton Local School District            | School | Hancock   | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 1,249,188                |
| Van Buren Local School District                 | School | Hancock   | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 171,599              | 1,041,109                |
| Conotton Valley Union Local School District     | School | Harrison  | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 66,964               | 381,375                  |
| Holgate Local School District                   | School | Henry     | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 465,268                  |
| Liberty Center Local School District            | School | Henry     | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 1,421,609                |
| Napoleon Area City School District              | School | Henry     | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 2,477,130                |
| Patrick Henry Local School District             | School | Henry     | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 1,130,403                |
| Fairfield Local School District                 | School | Highland  | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 643,536                  |
| Greenfield Exempted Village School District     | School | Highland  | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 2,299,672                |
| Hillsboro City School District                  | School | Highland  | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 2,106,910                |
| Lynchburg Clay Local School District            | School | Highland  | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 1,103,351                |
| Logan-Hocking Local School District             | School | Hocking   | 0                    | 0                    | 609,800           | 0                   | 0                                  | 0                | 0                    | 4,881,426                |
| East Holmes Local School District               | School | Holmes    | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 1,679,136                |
| West Holmes Local School District               | School | Holmes    | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 2,519,857                |
| Bellevue City School District                   | School | Huron     | 0                    | 0                    | 13,014            | 0                   | 0                                  | 0                | 327,514              | 2,343,846                |
| Monroeville Local School District               | School | Huron     | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 101,842              | 733,196                  |
| New London Local School District                | School | Huron     | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 1,014,030                |
| Norwalk City School District                    | School | Huron     | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 2,450,729                |
| South Central Local School District             | School | Huron     | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 959,922                  |
| Western Reserve Local School District           | School | Huron     | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 161,749              | 1,372,872                |
| Willard City School District                    | School | Huron     | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 230,346              | 2,038,170                |
| Wellston City School District                   | School | Jackson   | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 1,515,388                |
| Buckeye Local School District                   | School | Jefferson | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 60,000               | 2,300,008                |
| Edison Local School District                    | School | Jefferson | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 1,643,893                |
| Indian Creek Local School District              | School | Jefferson | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 1,903,465                |
| Steubenville City School District               | School | Jefferson | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 2,031,171                |
| Toronto City School District                    | School | Jefferson | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 638,735                  |
| Kirtland Local School District                  | School | Lake      | 0                    | 0                    | 0                 | 70,500              | 0                                  | 0                | 0                    | 1,798,830                |
| Mentor Exempted Village School District         | School | Lake      | 0                    | 499,648              | 0                 | 0                   | 0                                  | 0                | 0                    | 12,074,095               |
| Perry Local School District                     | School | Lake      | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 0                    | 2,874,639                |
| Riverside Local School District                 | School | Lake      | 0                    | 0                    | 0                 | 0                   | 0                                  | 0                | 97,246               | 4,545,440                |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
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**Liabilities (Continued)**

| School                                            | Type   | County   | Retainage Payable | Interfund Payable | Claims Payable | Unearned Revenue | Advances From Other Funds | Notes Payable | Other Liabilities | * Total Liabilities * |
|---------------------------------------------------|--------|----------|-------------------|-------------------|----------------|------------------|---------------------------|---------------|-------------------|-----------------------|
| Willoughby-Eastlake City School District          | School | Lake     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 9,938,103             |
| Chesapeake Union Exempted Village School District | School | Lawrence | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,259,384             |
| Dawson-Bryant Local School District               | School | Lawrence | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,398,416             |
| Fairland Local School District                    | School | Lawrence | 0                 | 0                 | 0              | 0                | 0                         | 0             | 16,842            | 1,844,816             |
| Ironton City School District                      | School | Lawrence | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,503,001             |
| Rock Hill Local School District                   | School | Lawrence | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,702,737             |
| South Point Local School District                 | School | Lawrence | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,945,249             |
| Symmes Valley Local School District               | School | Lawrence | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,019,752             |
| Granville Exempted Village School District        | School | Licking  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,439,138             |
| Heath City School District                        | School | Licking  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 14,049            | 1,166,262             |
| Johnstown-Monroe Local School District            | School | Licking  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 186,548           | 1,244,137             |
| Lakewood Local School District                    | School | Licking  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,966,000             |
| Licking Heights Local School District             | School | Licking  | 0                 | 0                 | 0              | 0                | 0                         | 3,250,000     | 0                 | 6,541,298             |
| Licking Valley Local School District              | School | Licking  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,082,766             |
| Newark City School District                       | School | Licking  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 956,118           | 6,031,459             |
| North Fork Local School District                  | School | Licking  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 225,697           | 1,586,662             |
| Northridge Local School District                  | School | Licking  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,180,511             |
| Riverside Local School District                   | School | Logan    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 84,352            | 377,548               |
| Amherst Exempted Village School District          | School | Lorain   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 4,454,224             |
| Avon Lake City School District                    | School | Lorain   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,833,537             |
| Avon Local School District                        | School | Lorain   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 4,015,782             |
| Columbia Local School District                    | School | Lorain   | 0                 | 0                 | 0              | 0                | 0                         | 650,000       | 0                 | 1,771,007             |
| Elyria City School District                       | School | Lorain   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 7,781,363             |
| Firelands Local School District                   | School | Lorain   | 0                 | 0                 | 0              | 10,608           | 0                         | 0             | 303,114           | 1,858,088             |
| Keystone Local School District                    | School | Lorain   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 374,407           | 1,770,013             |
| Lorain City School District                       | School | Lorain   | 0                 | 0                 | 0              | 0                | 0                         | 5,376,752     | 0                 | 13,665,285            |
| Midview Local School District                     | School | Lorain   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 346,929           | 2,998,294             |
| North Ridgeville City School District             | School | Lorain   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 4,608,158             |
| Oberlin City School District                      | School | Lorain   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,490,559             |
| Sheffield-Sheffield Lake City School District     | School | Lorain   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,877,849             |
| Wellington Exempted Village School District       | School | Lorain   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,507,670             |
| Anthony Wayne Local School District               | School | Lucas    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 609,905           | 4,736,253             |
| Oregon City School District                       | School | Lucas    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 11,776            | 4,503,203             |
| Ottawa Hills Local School District                | School | Lucas    | 0                 | 0                 | 193,852        | 0                | 0                         | 0             | 0                 | 1,231,171             |
| Springfield Local School District                 | School | Lucas    | 0                 | 0                 | 0              | 1,582            | 0                         | 0             | 635,457           | 4,791,983             |
| Sylvania City School District                     | School | Lucas    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 1,407,176         | 10,587,177            |
| Toledo City School District                       | School | Lucas    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 25,188,226            |
| Washington Local School District                  | School | Lucas    | 0                 | 0                 | 606,732        | 0                | 0                         | 0             | 2,002,447         | 10,967,063            |
| Jefferson Local School District                   | School | Madison  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 155,720           | 1,266,572             |
| Jonathan Alder Local School District              | School | Madison  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 298,746           | 2,000,447             |
| London City School District                       | School | Madison  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,156,834             |
| Madison-Plains Local School District              | School | Madison  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,483,077             |
| Austintown Local School District                  | School | Mahoning | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 5,338,653             |
| Boardman Local School District                    | School | Mahoning | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 6,031,470             |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
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**Liabilities (Continued)**

| School                                     | Type   | County     | Retainage Payable | Interfund Payable | Claims Payable | Unearned Revenue | Advances From Other Funds | Notes Payable | Other Liabilities | * Total Liabilities * |
|--------------------------------------------|--------|------------|-------------------|-------------------|----------------|------------------|---------------------------|---------------|-------------------|-----------------------|
| Campbell City School District              | School | Mahoning   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,687,214             |
| Canfield Local School District             | School | Mahoning   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,442,167             |
| Jackson-Milton Local School District       | School | Mahoning   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 136,787           | 1,049,378             |
| Lowellville Local School District          | School | Mahoning   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 68,664            | 580,900               |
| Poland Local School District               | School | Mahoning   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,637,066             |
| Sebring Local School District              | School | Mahoning   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 765,666               |
| South Range Local School District          | School | Mahoning   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 184,451           | 1,347,017             |
| Springfield Local School District          | School | Mahoning   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 166,267           | 1,028,101             |
| Struthers City School District             | School | Mahoning   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 12,000            | 1,986,050             |
| West Branch Local School District          | School | Mahoning   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 308,630           | 2,712,058             |
| Western Reserve Local School District      | School | Mahoning   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 720,441               |
| Youngstown City School District            | School | Mahoning   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 7,009,063             |
| Elgin Local School District                | School | Marion     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,160,013             |
| Marion City School District                | School | Marion     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 5,224,131             |
| Pleasant Local School District             | School | Marion     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 890,858               |
| Ridgedale Local School District            | School | Marion     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 744,103               |
| River Valley Local School District         | School | Marion     | 0                 | 278,796           | 0              | 0                | 0                         | 0             | 0                 | 1,775,333             |
| Black River Local School District          | School | Medina     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,232,837             |
| Brunswick City School District             | School | Medina     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 8,290,730             |
| Buckeye Local School District              | School | Medina     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,210,759             |
| Cloverleaf Local School District           | School | Medina     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,900,172             |
| Highland Local School District             | School | Medina     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,304,422             |
| Medina City School District                | School | Medina     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 6,296,599             |
| Wadsworth City School District             | School | Medina     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 721,830           | 4,595,029             |
| Eastern Local School District              | School | Meigs      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 982,792               |
| Meigs Local School District                | School | Meigs      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,766,597             |
| Southern Local School District             | School | Meigs      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 750,341               |
| Bethel Local School District               | School | Miami      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 704,627               |
| Covington Exempted Village School District | School | Miami      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 127,020           | 756,991               |
| Miami East Local School District           | School | Miami      | 0                 | 0                 | 0              | 1,282            | 0                         | 0             | 185,900           | 1,330,426             |
| Piqua City School District                 | School | Miami      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,155,150             |
| Tipp City Exempted Village School District | School | Miami      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,403,047             |
| Troy City School District                  | School | Miami      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,869,354             |
| Switzerland of Ohio Local School District  | School | Monroe     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 106,292           | 2,424,300             |
| Brookville Local School District           | School | Montgomery | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,357,368             |
| Centerville City School District           | School | Montgomery | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 8,215,901             |
| Dayton City School District                | School | Montgomery | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 17,979,405            |
| Huber Heights City School District         | School | Montgomery | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 6,735,365             |
| Jefferson Township Local School District   | School | Montgomery | 0                 | 0                 | 0              | 0                | 0                         | 0             | 67,972            | 425,110               |
| Kettering City School District             | School | Montgomery | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 11,682,011            |
| Mad River Local School District            | School | Montgomery | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 4,370,387             |
| Miamisburg City School District            | School | Montgomery | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 5,724,807             |
| New Lebanon Local School District          | School | Montgomery | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,279,255             |
| Northmont City School District             | School | Montgomery | 0                 | 0                 | 41,664         | 0                | 0                         | 0             | 0                 | 6,823,619             |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
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**Liabilities (Continued)**

| School                                       | Type   | County     | Retainage Payable | Interfund Payable | Claims Payable | Unearned Revenue | Advances From Other Funds | Notes Payable | Other Liabilities | * Total Liabilities * |
|----------------------------------------------|--------|------------|-------------------|-------------------|----------------|------------------|---------------------------|---------------|-------------------|-----------------------|
| Northridge Local School District             | School | Montgomery | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,591,101             |
| Oakwood City School District                 | School | Montgomery | 0                 | 0                 | 0              | 0                | 0                         | 0             | 10,763            | 2,796,393             |
| Trotwood-Madison City School District        | School | Montgomery | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,568,615             |
| Valley View Local School District            | School | Montgomery | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,945,067             |
| Vandalia-Butler City School District         | School | Montgomery | 0                 | 0                 | 0              | 478,240          | 0                         | 3,595,000     | 668,197           | 7,628,255             |
| West Carrollton City School District         | School | Montgomery | 0                 | 0                 | 67,384         | 0                | 0                         | 0             | 703,768           | 4,708,556             |
| Morgan Local School District                 | School | Morgan     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,058,734             |
| Cardington-Lincoln Local School District     | School | Morrow     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,075,915             |
| Highland Local School District               | School | Morrow     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,921,365             |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,051,829             |
| Northmor Local School District               | School | Morrow     | 0                 | 85,346            | 0              | 0                | 0                         | 0             | 140,679           | 1,254,101             |
| East Muskingum Local School Dist             | School | Muskingum  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 233,395           | 2,255,042             |
| Franklin Local School District               | School | Muskingum  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,520,022             |
| Maysville Local School District              | School | Muskingum  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,695,735             |
| Tri-Valley Local School District             | School | Muskingum  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,889,835             |
| West Muskingum Local School District         | School | Muskingum  | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,346,463             |
| Zanesville City School District              | School | Muskingum  | 0                 | 15,429            | 0              | 0                | 0                         | 0             | 0                 | 3,905,813             |
| Caldwell Exempted Village School District    | School | Noble      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 905,874               |
| Noble Local School District                  | School | Noble      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 485               | 1,345,810             |
| Crooksville Exempted Village School District | School | Perry      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 868,494               |
| Circleville City School District             | School | Pickaway   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 429,093           | 2,781,709             |
| Logan Elm Local School District              | School | Pickaway   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,933,401             |
| Teays Valley Local School District           | School | Pickaway   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 532,137           | 3,668,665             |
| Westfall Local School District               | School | Pickaway   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,457,849             |
| Scioto Valley Local School District          | School | Pike       | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,318,728             |
| Waverly City School District                 | School | Pike       | 0                 | 0                 | 0              | 0                | 0                         | 0             | 202               | 1,345,072             |
| Western Local School District                | School | Pike       | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 694,603               |
| Aurora City School District                  | School | Portage    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,504,660             |
| Crestwood Local School District              | School | Portage    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,388,421             |
| Field Local School District                  | School | Portage    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 352,462           | 2,137,487             |
| James A. Garfield Local School District      | School | Portage    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,710,380             |
| Kent City School District                    | School | Portage    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 4,344             | 4,680,256             |
| Ravenna City School District                 | School | Portage    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 454,631           | 3,063,732             |
| Rootstown Local School District              | School | Portage    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,194,088             |
| Southeast Local School District              | School | Portage    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,605,563             |
| Streetsboro City School District             | School | Portage    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,285,736             |
| Waterloo Local School District               | School | Portage    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 151,961           | 1,014,977             |
| Windham Exempted Village School District     | School | Portage    | 0                 | 26,962            | 0              | 0                | 0                         | 0             | 0                 | 739,163               |
| Tri-County North Local School District       | School | Preble     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 895,218               |
| Clear Fork Valley Local School District      | School | Richland   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 173,087           | 1,333,734             |
| Crestview Local School District              | School | Richland   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 144,581           | 964,113               |
| Lucas Local School District                  | School | Richland   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 95,009            | 505,674               |
| Madison Local School District                | School | Richland   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 398,220           | 2,938,247             |
| Mansfield City School District               | School | Richland   | 0                 | 0                 | 0              | 0                | 0                         | 5,975,000     | 633,937           | 11,127,487            |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
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**Liabilities (Continued)**

| School                                               | Type   | County   | Retainage Payable | Interfund Payable | Claims Payable | Unearned Revenue | Advances From Other Funds | Notes Payable | Other Liabilities | * Total Liabilities * |
|------------------------------------------------------|--------|----------|-------------------|-------------------|----------------|------------------|---------------------------|---------------|-------------------|-----------------------|
| Ontario Local School District                        | School | Richland | 0                 | 0                 | 0              | 0                | 0                         | 0             | 246,418           | 2,073,766             |
| Plymouth Local School District                       | School | Richland | 0                 | 0                 | 0              | 0                | 0                         | 0             | 127,461           | 952,153               |
| Shelby City School District                          | School | Richland | 0                 | 0                 | 0              | 0                | 0                         | 0             | 280,000           | 1,803,230             |
| Adena Local School District                          | School | Ross     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,026,644             |
| Chillicothe City School District                     | School | Ross     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,704,184             |
| Huntington Local School District                     | School | Ross     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,113,722             |
| Paint Valley Local School District                   | School | Ross     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 718,537               |
| Southeastern Local School District                   | School | Ross     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,167,032             |
| Union-Scioto Local School District                   | School | Ross     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 20,923            | 2,214,922             |
| Zane Trace Local School District                     | School | Ross     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 75,000            | 1,103,236             |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 0                 | 0                 | 1,239          | 0                | 0                         | 0             | 319,785           | 2,026,406             |
| Fremont City School District                         | School | Sandusky | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,695,485             |
| Gibsonburg Exempted Village School District          | School | Sandusky | 0                 | 0                 | 0              | 0                | 0                         | 0             | 154,162           | 1,075,565             |
| Woodmore Local School District                       | School | Sandusky | 0                 | 0                 | 0              | 0                | 0                         | 0             | 158,260           | 773,106               |
| Bloom Vernon Local School District                   | School | Scioto   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 824,656               |
| Clay Local School District                           | School | Scioto   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 692,295               |
| Green Local School District                          | School | Scioto   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 511,709               |
| Minford Local School District                        | School | Scioto   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,097,308             |
| New Boston Local School District                     | School | Scioto   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 319,436               |
| Northwest Local School District                      | School | Scioto   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,831,852             |
| Portsmouth City School District                      | School | Scioto   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,190,533             |
| Washington-Nile Local School District                | School | Scioto   | 2,158             | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,342,498             |
| Wheelersburg Local School District                   | School | Scioto   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,337,147             |
| Bettsville Local School District                     | School | Seneca   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     |
| Seneca-East Local School District                    | School | Seneca   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 141,080           | 899,303               |
| Tiffin City School District                          | School | Seneca   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 316,282           | 2,010,861             |
| Anna Local School District                           | School | Shelby   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,120,138             |
| Botkins Local School District                        | School | Shelby   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 501,785               |
| Fort Loramie Local School District                   | School | Shelby   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 768,811               |
| Hardin-Houston Local School District                 | School | Shelby   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 661,499               |
| Russia Local School District                         | School | Shelby   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 424,167               |
| Alliance City School District                        | School | Stark    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,990,512             |
| Canton City School District                          | School | Stark    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 13,128,750            |
| Canton Local School District                         | School | Stark    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 388,589           | 2,722,706             |
| Fairless Local School District                       | School | Stark    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,933,123             |
| Jackson Local School District                        | School | Stark    | 0                 | 0                 | 0              | 7,670            | 0                         | 0             | 1,019,370         | 6,195,401             |
| Lake Local School District                           | School | Stark    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,651,525             |
| Louisville City School District                      | School | Stark    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,109,060             |
| Marlington Local School District                     | School | Stark    | 0                 | 0                 | 0              | 184,436          | 0                         | 0             | 0                 | 2,177,119             |
| Massillon City School District                       | School | Stark    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,920,022             |
| Minerva Local School District                        | School | Stark    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,486,800             |
| North Canton City School District                    | School | Stark    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 718,822           | 6,416,651             |
| Perry Local School District                          | School | Stark    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 228,249           | 6,089,649             |
| Plain Local School District                          | School | Stark    | 0                 | 0                 | 0              | 16,395           | 0                         | 0             | 709,188           | 5,172,954             |



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
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**Liabilities (Continued)**

| School                                         | Type   | County     | Retainage Payable | Interfund Payable | Claims Payable | Unearned Revenue | Advances From Other Funds | Notes Payable | Other Liabilities | * Total Liabilities * |
|------------------------------------------------|--------|------------|-------------------|-------------------|----------------|------------------|---------------------------|---------------|-------------------|-----------------------|
| Sandy Valley Local School District             | School | Stark      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 201,918           | 1,653,341             |
| Tuslaw Local School District                   | School | Stark      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,343,941             |
| Akron City School District                     | School | Summit     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 21,478,625            |
| Barberton City School District                 | School | Summit     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 571,601           | 4,075,280             |
| Copley-Fairlawn City School District           | School | Summit     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,273,301             |
| Coventry Local School District                 | School | Summit     | 0                 | 728,840           | 0              | 0                | 0                         | 441,150       | 0                 | 3,883,846             |
| Cuyahoga Falls City School District            | School | Summit     | 0                 | 0                 | 0              | 25,722           | 0                         | 0             | 601,404           | 6,108,960             |
| Green Local School District                    | School | Summit     | 0                 | 0                 | 0              | 0                | 0                         | 1,333,334     | 0                 | 6,624,117             |
| Hudson City School District                    | School | Summit     | 0                 | 0                 | 6,924          | 0                | 0                         | 0             | 984,904           | 6,642,882             |
| Mogadore Local School District                 | School | Summit     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 912,334               |
| Nordonia Hills City School District            | School | Summit     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,493,993             |
| Norton City School District                    | School | Summit     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,880,124             |
| Revere Local School District                   | School | Summit     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 4,001,694             |
| Springfield Local School District              | School | Summit     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 5,108,817             |
| Stow-Munroe Falls City School District         | School | Summit     | 0                 | 0                 | 0              | 21,395           | 0                         | 0             | 0                 | 5,358,510             |
| Tallmadge City School District                 | School | Summit     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,652,048             |
| Twinsburg City School District                 | School | Summit     | 0                 | 27,501            | 0              | 0                | 0                         | 0             | 11,258            | 4,742,918             |
| Woodridge Local School District                | School | Summit     | 0                 | 0                 | 283,531        | 0                | 0                         | 0             | 0                 | 2,878,672             |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 305,390               |
| Bristol Local School District                  | School | Trumbull   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 94,731            | 606,725               |
| Brookfield Local School District               | School | Trumbull   | 0                 | 43,094            | 0              | 0                | 0                         | 0             | 1,023,000         | 2,183,728             |
| Champion Local School District                 | School | Trumbull   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 210,856           | 1,402,821             |
| Girard City School District                    | School | Trumbull   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 276,497           | 1,623,284             |
| Howland Local School District                  | School | Trumbull   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,089,208             |
| Hubbard Exempted Village School District       | School | Trumbull   | 114,313           | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,293,213             |
| Joseph Badger Local School District            | School | Trumbull   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 722,190               |
| Labrae Local School District                   | School | Trumbull   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 204,253           | 1,454,768             |
| Lakeview Local School District                 | School | Trumbull   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 52,500            | 1,739,996             |
| Liberty Local School District                  | School | Trumbull   | 0                 | 0                 | 0              | 0                | 0                         | 886,422       | 0                 | 2,042,452             |
| Lordstown Local School District                | School | Trumbull   | 0                 | 0                 | 10,318         | 0                | 0                         | 0             | 110,696           | 758,527               |
| Maplewood Local School District                | School | Trumbull   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 730,630               |
| Mathews Local School District                  | School | Trumbull   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,066,740             |
| McDonald Local School District                 | School | Trumbull   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 701,290               |
| Newton Falls Exempted Village School District  | School | Trumbull   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,168,660             |
| Niles City School District                     | School | Trumbull   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,171,842             |
| Southington Local School District              | School | Trumbull   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 460,253               |
| Warren City School District                    | School | Trumbull   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 6,115,515             |
| Weathersfield Local School District            | School | Trumbull   | 0                 | 24,503            | 0              | 0                | 0                         | 0             | 0                 | 862,867               |
| Claymont City School District                  | School | Tuscarawas | 0                 | 0                 | 0              | 0                | 0                         | 0             | 272,482           | 1,682,539             |
| Dover City School District                     | School | Tuscarawas | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,129,248             |
| Garaway Local School District                  | School | Tuscarawas | 0                 | 0                 | 0              | 0                | 0                         | 0             | 161,212           | 1,333,434             |
| Indian Valley Local School District            | School | Tuscarawas | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,018,563             |
| New Philadelphia City School District          | School | Tuscarawas | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,567,660             |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 0                 | 0                 | 0              | 0                | 0                         | 0             | 165,354           | 1,209,705             |

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General  
As of June 30, 2014  
All Schools Reporting Under GAAP

Liabilities (Continued)

| School                                      | Type   | County     | Retainage Payable | Interfund Payable | Claims Payable | Unearned Revenue | Advances From Other Funds | Notes Payable | Other Liabilities | * Total Liabilities * |
|---------------------------------------------|--------|------------|-------------------|-------------------|----------------|------------------|---------------------------|---------------|-------------------|-----------------------|
| Tuscarawas Valley Local School District     | School | Tuscarawas | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,180,270             |
| Fairbanks Local School District             | School | Union      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 155,441           | 929,436               |
| Marysville Exempted Village School District | School | Union      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 1,123,229         | 6,314,374             |
| North Union Local School District           | School | Union      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,880,229             |
| Lincolnview Local School District           | School | Van Wert   | 0                 | 0                 | 0              | 0                | 0                         | 0             | 115,649           | 799,101               |
| Vinton Local School District                | School | Vinton     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 90,000            | 3,066,612             |
| Carlisle Local School District              | School | Warren     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 30,000            | 1,974,785             |
| Franklin City School District               | School | Warren     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,675,546             |
| Kings Local School District                 | School | Warren     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,955,247             |
| Little Miami Local School District          | School | Warren     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,344,911             |
| Mason City School District                  | School | Warren     | 0                 | 0                 | 1,384,724      | 0                | 0                         | 0             | 0                 | 14,940,627            |
| Springboro Community City School District   | School | Warren     | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 5,804,925             |
| Belpre City School District                 | School | Washington | 0                 | 0                 | 0              | 0                | 0                         | 0             | 152,938           | 923,751               |
| Frontier Local School District              | School | Washington | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 721,817               |
| Warren Local School District                | School | Washington | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,094,065             |
| Wolf Creek Local School District            | School | Washington | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 597,113               |
| Chippewa Local School District              | School | Wayne      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 178,735           | 1,194,179             |
| Dalton Local School District                | School | Wayne      | 0                 | 0                 | 0              | 0                | 0                         | 0             | 143,186           | 1,005,693             |
| Wooster City School District                | School | Wayne      | 0                 | 143,439           | 0              | 0                | 0                         | 0             | 611,833           | 5,092,012             |
| Bowling Green City School District          | School | Wood       | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 2,098,618             |
| Eastwood Local School District              | School | Wood       | 0                 | 0                 | 0              | 0                | 0                         | 0             | 230,182           | 1,563,258             |
| North Baltimore Local School District       | School | Wood       | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 814,351               |
| Otsego Local School District                | School | Wood       | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 1,394,020             |
| Perrysburg Exempted Village School District | School | Wood       | 0                 | 0                 | 0              | 106,947          | 0                         | 0             | 0                 | 6,144,842             |
| Rossford Exempted Village School District   | School | Wood       | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 3,048,610             |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                                    | Type    | County     | Total Deferred<br>Inflows Of<br>Resources | Fund Balances |            |           |            |            | * Total Fund<br>Balances<br>Deficits * |
|-----------------------------------------------------------|---------|------------|-------------------------------------------|---------------|------------|-----------|------------|------------|----------------------------------------|
|                                                           |         |            |                                           | Nonspendable  | Restricted | Committed | Assigned   | Unassigned |                                        |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 2,830,557                                 | 226,385       | 0          | 0         | 6,379,236  | (447,327)  | 6,158,294                              |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 1,984,138                                 | 35,134        | 0          | 121,141   | 92,686     | 4,251,143  | 4,500,104                              |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 4,040,635                                 | 40,478        | 0          | 0         | 819,044    | 4,310,025  | 5,169,547                              |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 3,256,944                                 | 75,941        | 0          | 0         | 44,385     | 3,256,046  | 3,376,372                              |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 1,803,310                                 | 72,891        | 11,000     | 0         | 66,935     | 1,711,695  | 1,862,521                              |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 1,426,845                                 | 209,963       | 20,297     | 323,492   | 100,761    | 4,119,226  | 4,773,739                              |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 14,148,804                                | 0             | 1,388,094  | 0         | 4,476,782  | 7,745,335  | 13,610,211                             |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 4,793,844                                 | 0             | 0          | 0         | 1,751,874  | 6,866,823  | 8,618,697                              |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 3,201,499                                 | 0             | 0          | 0         | 1,028,264  | 8,894,439  | 9,922,703                              |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 2,063,988                                 | 0             | 0          | 0         | 375,255    | 2,674,528  | 3,049,783                              |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 1,330,338                                 | 11,991        | 0          | 0         | 364,416    | 153,648    | 530,055                                |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 9,416,579                                 | 21,422        | 4,600      | 33,000    | 1,870,720  | 12,592,153 | 14,521,895                             |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 7,916,694                                 | 36,354        | 0          | 0         | 2,891,584  | 6,405,799  | 9,333,737                              |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 6,775,831                                 | 64,750        | 0          | 0         | 478,437    | 25,708,978 | 26,252,165                             |
| Ehove Career Center                                       | CC/JVSD | Erie       | 6,809,445                                 | 47,305        | 0          | 0         | 1,248,301  | 3,895,314  | 5,190,920                              |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 10,446,363                                | 129,185       | 0          | 0         | 1,368,117  | 17,551,855 | 19,049,157                             |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 2,651,086                                 | 82,641        | 0          | 31,667    | 275,389    | 2,560,004  | 2,949,701                              |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 6,190,693                                 | 63,120        | 0          | 0         | 60,623     | 3,694,314  | 3,818,057                              |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 26,362,963                                | 0             | 0          | 0         | 221,961    | 37,838,613 | 38,060,574                             |
| Four County Career Center                                 | CC/JVSD | Henry      | 4,931,555                                 | 163,263       | 0          | 0         | 1,749,710  | 3,089,468  | 5,002,441                              |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 2,268,395                                 | 94,048        | 17,604     | 395,730   | 41,397     | 0          | 548,779                                |
| Knox County Career Center                                 | CC/JVSD | Knox       | 2,849,928                                 | 40,215        | 0          | 0         | 1,647,416  | 7,884,628  | 9,572,259                              |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 5,646,736                                 | 1,519,444     | 0          | 0         | 4,291,185  | 479,454    | 6,290,083                              |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 1,700,825                                 | 329           | 29,630     | 49,462    | 13,384     | 1,389,538  | 1,482,343                              |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 6,745,408                                 | 50,920        | 0          | 35,686    | 228,672    | 9,108,424  | 9,423,702                              |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 5,578,943                                 | 0             | 0          | 585,407   | 188,865    | 8,994,735  | 9,769,007                              |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 10,127,286                                | 12,015        | 0          | 62,013    | 916,306    | 5,766,120  | 6,756,454                              |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 6,705,400                                 | 97,521        | 0          | 0         | 9,659,159  | 0          | 9,756,680                              |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 6,836,969                                 | 18,525        | 0          | 0         | 15,096,949 | 6,243,737  | 21,359,211                             |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 2,915,402                                 | 60,519        | 0          | 0         | 2,727,443  | 376        | 2,788,338                              |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 7,162,555                                 | 126,989       | 0          | 0         | 263,463    | 11,024,102 | 11,414,554                             |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 3,936,408                                 | 55,737        | 0          | 36,006    | 346,027    | 5,586,523  | 6,024,293                              |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 11,291,359                                | 0             | 0          | 0         | 809,676    | 3,804,420  | 4,614,096                              |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 5,117,145                                 | 159,345       | 45,566     | 673,829   | 446,914    | 13,917,899 | 15,243,553                             |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 1,185,642                                 | 1,853         | 0          | 0         | 10,818     | 4,127,261  | 4,139,932                              |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 5,476,732                                 | 105,912       | 12,522     | 668,671   | 995,622    | 23,829,003 | 25,611,730                             |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 3,492,172                                 | 114,360       | 0          | 0         | 1,191,699  | 6,914,186  | 8,220,245                              |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 4,662,306                                 | 0             | 0          | 404,842   | 286,503    | 9,320,795  | 10,012,140                             |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 3,758,734                                 | 40,306        | 0          | 266,800   | 417,822    | 6,303,809  | 7,028,737                              |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 2,321,447                                 | 0             | 0          | 0         | 526,112    | 1,672,806  | 2,198,918                              |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 2,062,015                                 | 5,730         | 0          | 0         | 1,144,677  | 7,278,664  | 8,429,071                              |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 2,745,486                                 | 0             | 38,707     | 11,000    | 92,302     | 7,876,403  | 8,018,412                              |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 6,604,785                                 | 32,468        | 0          | 0         | 316,138    | 6,261,576  | 6,610,182                              |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 5,025,695                                 | 118,706       | 0          | 0         | 801,029    | 12,580,828 | 13,500,563                             |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                         | Type    | County     | Total Deferred<br>Inflows Of<br>Resources | Fund Balances |            |           |           |             | * Total Fund<br>Balances<br>Deficits * |
|------------------------------------------------|---------|------------|-------------------------------------------|---------------|------------|-----------|-----------|-------------|----------------------------------------|
|                                                |         |            |                                           | Nonspendable  | Restricted | Committed | Assigned  | Unassigned  |                                        |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 2,613,360                                 | 142,888       | 0          | 0         | 336,733   | 5,430,132   | 5,909,753                              |
| Warren County Career Center                    | CC/JVSD | Warren     | 8,215,327                                 | 0             | 0          | 0         | 418,251   | 10,346,225  | 10,764,476                             |
| Washington County Career Center                | CC/JVSD | Washington | 2,297,168                                 | 23,873        | 28,932     | 22,235    | 21,449    | 3,733,814   | 3,830,303                              |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 3,848,066                                 | 3,000         | 0          | 0         | 608,409   | 7,505,263   | 8,116,672                              |
| Penta Career Center                            | CC/JVSD | Wood       | 9,894,608                                 | 77,433        | 0          | 3,844,502 | 1,650,388 | 4,320,702   | 9,893,025                              |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 0                                         | 3,355         | 0          | 53,348    | 130,924   | 311,775     | 499,402                                |
| Brown County Educational Service Center        | ESC     | Brown      | 10,153                                    | 96,803        | 0          | 7,000     | 17,652    | 1,603,809   | 1,725,264                              |
| Clark County Educational Service Center        | ESC     | Clark      | 0                                         | 0             | 292,703    | 0         | 231,071   | 1,045,659   | 1,569,433                              |
| Clermont County Educational Service Center     | ESC     | Clermont   | 0                                         | 0             | 0          | 0         | 23,228    | 5,760,280   | 5,783,508                              |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 4,682                                     | 0             | 0          | 0         | 152,871   | 1,865,463   | 2,018,334                              |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 388,777                                   | 3,401         | 0          | 0         | 88,640    | 448,712     | 540,753                                |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 423,213                                   | 126,630       | 0          | 0         | 5,108,554 | 8,151,164   | 13,386,348                             |
| North Point Educational Service Center         | ESC     | Erie       | 296,840                                   | 31,948        | 0          | 0         | 251,552   | 6,055,788   | 6,339,288                              |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 0                                         | 7,170         | 0          | 0         | 27,227    | 948,922     | 983,319                                |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 2,190,296                                 | 4,889         | 0          | 0         | 1,635,373 | 12,219,891  | 13,860,153                             |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 29,191                                    | 12,434        | 0          | 0         | 130,022   | 1,488,134   | 1,630,590                              |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 0                                         | 0             | 0          | 0         | 0         | 1,424,068   | 1,424,068                              |
| Geauga County Educational Service Center       | ESC     | Geauga     | 38,628                                    | 0             | 0          | 0         | 9,524     | 1,171,291   | 1,180,815                              |
| Greene County Educational Service Center       | ESC     | Greene     | 0                                         | 0             | 0          | 0         | 88,530    | 1,541,481   | 1,630,011                              |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 51,219                                    | 8,576         | 0          | 0         | 65,274    | 1,969,681   | 2,043,531                              |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 1,645,419                                 | 10,185        | 0          | 300,000   | 17,387    | 7,174,292   | 7,501,864                              |
| Hancock County Educational Service Center      | ESC     | Hancock    | 0                                         | 6,949         | 0          | 0         | 37,221    | 394,094     | 438,264                                |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 0                                         | 33,637        | 0          | 0         | 16,099    | 2,345,818   | 2,395,554                              |
| Knox County Educational Service Center         | ESC     | Knox       | 0                                         | 0             | 0          | 0         | 0         | 468,899     | 468,899                                |
| Lake County Educational Service Center         | ESC     | Lake       | 0                                         | 3,901         | 0          | 0         | 80,481    | 1,836,138   | 1,920,520                              |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 0                                         | 0             | 0          | 0         | 0         | 1,719,294   | 1,719,294                              |
| Lorain County Educational Service Center       | ESC     | Lorain     | 71,818                                    | 0             | 0          | 0         | 172,333   | 1,462,368   | 1,634,701                              |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 280,290                                   | 0             | 0          | 1,660,626 | 28,372    | 4,329,630   | 6,018,628                              |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 1,204,949                                 | 39,986        | 0          | 0         | 282,861   | 0           | 322,847                                |
| Medina County Educational Service Center       | ESC     | Medina     | 0                                         | 0             | 347,850    | 258,175   | 107,922   | 398,102     | 1,112,049                              |
| Miami County Educational Service Center        | ESC     | Miami      | 862                                       | 10,671        | 0          | 250,917   | 30,137    | 3,204,031   | 3,495,756                              |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 384,584                                   | 0             | 0          | 0         | 2,105,565 | 12,353,662  | 14,459,227                             |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 57,379                                    | 231,796       | 0          | 39,897    | 119,387   | 2,546,595   | 2,937,675                              |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 0                                         | 0             | 0          | 43,516    | 21,897    | 506,800     | 572,213                                |
| Portage County Educational Service Center      | ESC     | Portage    | 85,150                                    | 0             | 0          | 0         | 0         | (409,020)   | (409,020)                              |
| Putnam County Educational Service Center       | ESC     | Putnam     | 543                                       | 0             | 0          | 0         | 58,734    | 763,534     | 822,268                                |
| Ross-Pike Educational Service District         | ESC     | Ross       | 0                                         | 0             | 0          | 21,153    | 1,439,073 | 1,456,134   | 2,916,360                              |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 556                                       | 0             | 90,868     | 0         | 0         | 1,340,286   | 1,431,154                              |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 232,077                                   | 81            | 0          | 0         | 0         | (1,366,985) | (1,366,904)                            |
| Stark County Educational Service Center        | ESC     | Stark      | 869,201                                   | 6,037         | 0          | 0         | 108,948   | 1,313,417   | 1,428,402                              |
| Summit County Educational Service Center       | ESC     | Summit     | 2,412,846                                 | 0             | 0          | 0         | 63,090    | 4,109,548   | 4,172,638                              |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 1,210,404                                 | 11,932        | 0          | 0         | 53,182    | 4,402,359   | 4,467,473                              |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 323,598                                   | 0             | 0          | 0         | 209       | 921,104     | 921,313                                |
| Wood County Educational Service Center         | ESC     | Wood       | 4,016                                     | 1,562         | 0          | 121,000   | 32,982    | 2,338,031   | 2,493,575                              |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
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| School                                                   | Type   | County    | Total Deferred<br>Inflows Of<br>Resources | Fund Balances |            |           |           |             | * Total Fund<br>Balances<br>Deficits * |
|----------------------------------------------------------|--------|-----------|-------------------------------------------|---------------|------------|-----------|-----------|-------------|----------------------------------------|
|                                                          |        |           |                                           | Nonspendable  | Restricted | Committed | Assigned  | Unassigned  |                                        |
| Adams County/Ohio Valley School District                 | School | Adams     | 4,868,891                                 | 4,150         | 0          | 91,363    | 224,392   | 11,062,887  | 11,382,792                             |
| Manchester Local School District                         | School | Adams     | 7,520,261                                 | 43,392        | 0          | 0         | 0         | 4,513,018   | 4,556,410                              |
| Delphos City School District                             | School | Allen     | 3,705,504                                 | 24,678        | 4,916      | 0         | 244,013   | (180,404)   | 93,203                                 |
| Ashland City School District                             | School | Ashland   | 11,674,487                                | 17,637        | 0          | 0         | 228,876   | 5,332,048   | 5,578,561                              |
| Hillsdale Local School District                          | School | Ashland   | 3,519,871                                 | 121,167       | 0          | 0         | 100,888   | 703,601     | 925,656                                |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 3,802,715                                 | 1,983         | 0          | 135,926   | 1,047,483 | 2,003,168   | 3,188,560                              |
| Mapleton Local School District                           | School | Ashland   | 2,006,645                                 | 20,339        | 0          | 0         | 674,894   | 719,778     | 1,415,011                              |
| Ashtabula Area City School District                      | School | Ashtabula | 9,346,693                                 | 75,572        | 11,000     | 0         | 416,281   | 2,456,636   | 2,959,489                              |
| Buckeye Local School District                            | School | Ashtabula | 5,541,605                                 | 80,667        | 0          | 462,377   | 87,633    | 3,338,679   | 3,969,356                              |
| Conneaut Area City School District                       | School | Ashtabula | 3,242,777                                 | 43,963        | 0          | 0         | 275,113   | 1,972,403   | 2,291,479                              |
| Geneva Area City School District                         | School | Ashtabula | 6,856,839                                 | 146,073       | 0          | 22,000    | 1,600,581 | 713,500     | 2,482,154                              |
| Grand Valley Local School District                       | School | Ashtabula | 3,312,379                                 | 58,526        | 0          | 95,971    | 815,220   | 529,911     | 1,499,628                              |
| Jefferson Area Local School District                     | School | Ashtabula | 4,426,968                                 | 0             | 0          | 0         | 141,152   | 2,088,339   | 2,229,491                              |
| Athens City School District                              | School | Athens    | 13,539,699                                | 197,602       | 0          | 225,618   | 238,597   | 6,346,531   | 7,008,348                              |
| Federal-Hocking Local School District                    | School | Athens    | 2,605,438                                 | 37,597        | 0          | 11,000    | 105,574   | 3,484,003   | 3,638,174                              |
| Nelsonville-York City School District                    | School | Athens    | 1,869,248                                 | 48,560        | 0          | 0         | 416,366   | 3,064,329   | 3,529,255                              |
| Trimble Local School District                            | School | Athens    | 941,838                                   | 16,436        | 0          | 0         | 120,220   | 2,415,484   | 2,552,140                              |
| Minster Local School District                            | School | Auglaize  | 2,861,602                                 | 41,326        | 7,373      | 0         | 671,979   | 1,360,899   | 2,081,577                              |
| New Bremen Local School District                         | School | Auglaize  | 1,719,253                                 | 5,600         | 0          | 0         | 321,241   | 5,152,389   | 5,479,230                              |
| Barnesville Exempted Village School District             | School | Belmont   | 3,735,583                                 | 26,373        | 0          | 0         | 251,656   | 3,758,934   | 4,036,963                              |
| Bellaire Local School District                           | School | Belmont   | 2,619,142                                 | 63,765        | 0          | 0         | 746,635   | 393,547     | 1,203,947                              |
| Bridgeport Exempted Village School District              | School | Belmont   | 1,634,533                                 | 38,217        | 0          | 0         | 287,315   | 994,620     | 1,320,152                              |
| Martins Ferry City School District                       | School | Belmont   | 2,669,161                                 | 21,263        | 11,000     | 0         | 0         | 521,277     | 553,540                                |
| Shadyside Local School District                          | School | Belmont   | 2,547,551                                 | 35,183        | 2,126      | 0         | 705,213   | 1,063,229   | 1,805,751                              |
| St. Clairsville-Richland City School District            | School | Belmont   | 7,952,804                                 | 17,468        | 11,000     | 0         | 260,155   | 0           | 288,623                                |
| Union Local School District                              | School | Belmont   | 3,219,983                                 | 15,426        | 11,000     | 0         | 280,270   | (89,855)    | 216,841                                |
| Eastern Local School District                            | School | Brown     | 2,754,327                                 | 0             | 0          | 35,691    | 79,250    | 2,444,478   | 2,559,419                              |
| Fayetteville-Perry Local School District                 | School | Brown     | 1,347,706                                 | 0             | 0          | 0         | 107,941   | 1,010,486   | 1,118,427                              |
| Western Brown Local School District                      | School | Brown     | 3,906,307                                 | 13,613        | 0          | 0         | 624,315   | 1,556,120   | 2,194,048                              |
| Edgewood City School District                            | School | Butler    | 11,426,722                                | 752,100       | 0          | 0         | 280,669   | 6,389,668   | 7,422,437                              |
| Fairfield City School District                           | School | Butler    | 52,231,437                                | 0             | 0          | 0         | 2,481,803 | 22,223,271  | 24,705,074                             |
| Lakota Local School District                             | School | Butler    | 98,833,147                                | 0             | 0          | 0         | 1,895,265 | 21,519,261  | 23,414,526                             |
| Madison Local School District                            | School | Butler    | 3,887,577                                 | 0             | 0          | 0         | 18,024    | 1,041,714   | 1,059,738                              |
| Middletown City School District                          | School | Butler    | 26,198,579                                | 0             | 24,610     | 0         | 65,935    | (1,114,077) | (1,023,532)                            |
| Monroe Local School District                             | School | Butler    | 13,068,569                                | 4,114         | 0          | 0         | 466,919   | 2,564,341   | 3,035,374                              |
| New Miami Local School District                          | School | Butler    | 1,190,514                                 | 1,509         | 0          | 0         | 3,409,908 | 8,517       | 3,419,934                              |
| Ross Local School District                               | School | Butler    | 10,214,267                                | 0             | 0          | 0         | 327,740   | 6,203,829   | 6,531,569                              |
| Talawanda School District                                | School | Butler    | 12,353,774                                | 99,884        | 0          | 0         | 1,227,221 | 23,750,134  | 25,077,239                             |
| Brown Local School District                              | School | Carroll   | 1,751,567                                 | 0             | 0          | 656,053   | 127,284   | 3,100,723   | 3,884,060                              |
| Carrollton Exempted Village School District              | School | Carroll   | 5,057,083                                 | 50,144        | 0          | 0         | 1,661,599 | 3,063,823   | 4,775,566                              |
| Mechanicsburg Exempted Village School District           | School | Champaign | 1,748,009                                 | 85,355        | 0          | 0         | 242,104   | 1,163,406   | 1,490,865                              |
| Triad Local School District                              | School | Champaign | 2,059,495                                 | 62,883        | 29,069     | 11,000    | 51,712    | 547,269     | 701,933                                |
| Clark Shawnee Local School District                      | School | Clark     | 8,848,449                                 | 27,082        | 28,770     | 11,000    | 198,400   | 1,845,324   | 2,110,576                              |
| Greenon Local School District                            | School | Clark     | 7,476,064                                 | 6,299         | 0          | 11,000    | 79,858    | 1,087,846   | 1,185,003                              |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                                    | Type   | County     | Total Deferred<br>Inflows Of<br>Resources | Fund Balances |            |           |            |             | * Total Fund<br>Balances<br>Deficits * |
|-----------------------------------------------------------|--------|------------|-------------------------------------------|---------------|------------|-----------|------------|-------------|----------------------------------------|
|                                                           |        |            |                                           | Nonspendable  | Restricted | Committed | Assigned   | Unassigned  |                                        |
| Northeastern Local School District                        | School | Clark      | 12,357,943                                | 83,498        | 11,000     | 0         | 1,574,678  | 1,831,009   | 3,500,185                              |
| Northwestern Local School District                        | School | Clark      | 6,420,993                                 | 49,961        | 39,318     | 0         | 161,923    | 4,883,109   | 5,134,311                              |
| Southeastern Local School District                        | School | Clark      | 1,835,967                                 | 15,925        | 0          | 0         | 610,542    | 5,340,875   | 5,967,342                              |
| Springfield City School District                          | School | Clark      | 23,273,613                                | 0             | 0          | 11,000    | 2,050,295  | 24,003,989  | 26,065,284                             |
| Tecumseh Local School District                            | School | Clark      | 6,244,902                                 | 166,164       | 0          | 0         | 1,014,714  | 554,192     | 1,735,070                              |
| Batavia Local School District                             | School | Clermont   | 6,208,051                                 | 0             | 78,607     | 49,437    | 8,382      | (474,863)   | (338,437)                              |
| Bethel-Tate Local School District                         | School | Clermont   | 2,514,871                                 | 0             | 0          | 0         | 1,067,293  | 0           | 1,067,293                              |
| Clermont Northeastern Local School District               | School | Clermont   | 4,853,836                                 | 0             | 0          | 525,808   | 1,089,329  | 1,491,687   | 3,106,824                              |
| Felicity-Franklin Local School District                   | School | Clermont   | 1,370,632                                 | 0             | 0          | 0         | 98,367     | 1,720,112   | 1,818,479                              |
| Goshen Local School District                              | School | Clermont   | 3,438,331                                 | 0             | 2,132      | 11,000    | 187,396    | 4,021,020   | 4,221,548                              |
| Milford Exempted Village School District                  | School | Clermont   | 30,634,609                                | 68,861        | 0          | 0         | 648,503    | 20,125,469  | 20,842,833                             |
| New Richmond Exempted Village School District             | School | Clermont   | 13,201,218                                | 0             | 0          | 11,505    | 981,379    | 19,428,426  | 20,421,310                             |
| West Clermont Local School District                       | School | Clermont   | 28,151,719                                | 0             | 0          | 917,008   | 509,762    | 8,871,710   | 10,298,480                             |
| Williamsburg Local School District                        | School | Clermont   | 2,788,501                                 | 25,375        | 0          | 64,470    | 33,989     | 1,694,967   | 1,818,801                              |
| Blanchester Local School District                         | School | Clinton    | 3,293,145                                 | 0             | 0          | 11,000    | 2,970,961  | 1,063,105   | 4,045,066                              |
| Clinton Massie Local School District                      | School | Clinton    | 4,596,827                                 | 0             | 0          | 0         | 458,730    | 1,270,414   | 1,729,144                              |
| East Clinton Local School District                        | School | Clinton    | 2,674,846                                 | 0             | 0          | 52,190    | 102,667    | 3,498,000   | 3,652,857                              |
| Wilmington City School District                           | School | Clinton    | 13,453,616                                | 0             | 0          | 0         | 378,417    | 4,050,589   | 4,429,006                              |
| Beaver Local School District                              | School | Columbiana | 5,188,400                                 | 9,089         | 0          | 0         | 39,892     | (1,611,944) | (1,562,963)                            |
| Columbiana Exempted Village School District               | School | Columbiana | 3,565,243                                 | 0             | 0          | 0         | 92,792     | 2,557,725   | 2,650,517                              |
| Crestview Local School District                           | School | Columbiana | 1,951,305                                 | 48,718        | 0          | 0         | 176,808    | 836,598     | 1,062,124                              |
| East Liverpool City School District                       | School | Columbiana | 4,425,048                                 | 0             | 0          | 0         | 618,890    | 595,438     | 1,214,328                              |
| East Palestine City School District                       | School | Columbiana | 2,138,114                                 | 0             | 0          | 0         | 235,100    | 194,323     | 429,423                                |
| Lisbon Exempted Village School District                   | School | Columbiana | 1,597,504                                 | 2,436         | 21,374     | 44,063    | 101,221    | 2,156,416   | 2,325,510                              |
| Salem City School District                                | School | Columbiana | 8,836,762                                 | 12,687        | 0          | 63,057    | 0          | (173,349)   | (97,605)                               |
| Southern Local School District                            | School | Columbiana | 1,710,014                                 | 297           | 0          | 0         | 0          | (575,007)   | (574,710)                              |
| United Local School District                              | School | Columbiana | 2,960,677                                 | 12,470        | 0          | 11,000    | 773,628    | 3,328,068   | 4,125,166                              |
| Wellsville Local School District                          | School | Columbiana | 996,679                                   | 0             | 0          | 11,000    | 45,465     | 635,802     | 692,267                                |
| Coshocton City School District                            | School | Coshocton  | 4,923,745                                 | 5,938         | 0          | 0         | 140,161    | 681,371     | 827,470                                |
| Ridgewood Local School District                           | School | Coshocton  | 2,541,787                                 | 0             | 0          | 0         | 920,670    | 3,222,342   | 4,143,012                              |
| River View Local School District                          | School | Coshocton  | 8,628,493                                 | 80,187        | 0          | 75,016    | 378,560    | 4,105,853   | 4,639,616                              |
| Buckeye Central Local School District                     | School | Crawford   | 1,712,706                                 | 13,717        | 0          | 10,000    | 112,498    | 3,611,343   | 3,747,558                              |
| Bucyrus City School District                              | School | Crawford   | 3,685,092                                 | 0             | 0          | 0         | 936,311    | 3,405,561   | 4,341,872                              |
| Colonel Crawford Local School District                    | School | Crawford   | 1,729,156                                 | 16,565        | 0          | 68,813    | 317,129    | 1,316,428   | 1,718,935                              |
| Galion City School District                               | School | Crawford   | 3,671,092                                 | 3,566         | 0          | 0         | 164,190    | 1,591,373   | 1,759,129                              |
| Wynford Local School District                             | School | Crawford   | 2,510,943                                 | 6,179         | 0          | 49,815    | 83,373     | 388,487     | 527,854                                |
| Bay Village City School District                          | School | Cuyahoga   | 19,079,855                                | 0             | 0          | 0         | 2,858,583  | 9,857,728   | 12,716,311                             |
| Beachwood City School District                            | School | Cuyahoga   | 19,418,807                                | 91,882        | 134,873    | 227,580   | 1,858,365  | 26,643,938  | 28,956,638                             |
| Bedford City School District                              | School | Cuyahoga   | 22,669,489                                | 349,108       | 22,111     | 27,964    | 941,798    | 14,444,951  | 15,785,932                             |
| Berea City School District                                | School | Cuyahoga   | 46,842,298                                | 212,861       | 28,983     | 0         | 285,566    | 4,414,093   | 4,941,503                              |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 27,968,158                                | 0             | 0          | 0         | 672,165    | 9,714,717   | 10,386,882                             |
| Brooklyn City School District                             | School | Cuyahoga   | 8,022,979                                 | 50,870        | 62,911     | 0         | 2,154,771  | 1,266,656   | 3,535,208                              |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 18,316,199                                | 0             | 0          | 0         | 198,107    | 10,097,276  | 10,295,383                             |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 65,809,871                                | 485,956       | 0          | 0         | 10,942,612 | 20,623,128  | 32,051,696                             |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                       | Type   | County    | Total Deferred<br>Inflows Of<br>Resources | Fund Balances |            |            |            |            | * Total Fund<br>Balances<br>Deficits * |
|----------------------------------------------|--------|-----------|-------------------------------------------|---------------|------------|------------|------------|------------|----------------------------------------|
|                                              |        |           |                                           | Nonspendable  | Restricted | Committed  | Assigned   | Unassigned |                                        |
| Cleveland Municipal School District          | School | Cuyahoga  | 300,929,675                               | 1,036,595     | 0          | 12,144,755 | 0          | 58,129,480 | 71,310,830                             |
| Cuyahoga Heights Local School District       | School | Cuyahoga  | 8,653,455                                 | 31,311        | 0          | 0          | 285,516    | 4,140,041  | 4,456,868                              |
| East Cleveland City School District          | School | Cuyahoga  | 7,585,498                                 | 91,899        | 0          | 0          | 2,393,927  | 14,375,648 | 16,861,474                             |
| Euclid City School District                  | School | Cuyahoga  | 34,516,792                                | 41,928        | 0          | 121,624    | 1,319,753  | 743,544    | 2,226,849                              |
| Fairview Park City School District           | School | Cuyahoga  | 12,746,458                                | 10,689        | 0          | 0          | 313,968    | 17,921,642 | 18,246,299                             |
| Garfield Heights City School District        | School | Cuyahoga  | 15,516,965                                | 0             | 3,199      | 0          | 424,753    | 4,939,809  | 5,367,761                              |
| Independence Local School District           | School | Cuyahoga  | 15,432,880                                | 0             | 0          | 0          | 59,008     | 7,749,487  | 7,808,495                              |
| Lakewood City School District                | School | Cuyahoga  | 35,967,519                                | 0             | 0          | 0          | 1,459,662  | 19,733,293 | 21,192,955                             |
| Maple Heights City School District           | School | Cuyahoga  | 13,462,825                                | 0             | 0          | 0          | 348,448    | 1,665      | 350,113                                |
| Mayfield City School District                | School | Cuyahoga  | 41,727,584                                | 197,416       | 0          | 530,067    | 7,922,526  | 26,740,799 | 35,390,808                             |
| North Olmsted City School District           | School | Cuyahoga  | 32,269,356                                | 0             | 0          | 1,735,073  | 2,100,418  | 19,067,606 | 22,903,097                             |
| North Royalton City School District          | School | Cuyahoga  | 29,192,578                                | 81,437        | 0          | 0          | 870,004    | 11,836,216 | 12,787,657                             |
| Olmsted Falls City School District           | School | Cuyahoga  | 23,163,194                                | 289,132       | 0          | 10,000     | 1,339,202  | 7,673,827  | 9,312,161                              |
| Orange City School District                  | School | Cuyahoga  | 35,087,842                                | 115,562       | 0          | 881,426    | 2,515,877  | 25,950,263 | 29,463,128                             |
| Parma City School District                   | School | Cuyahoga  | 71,693,865                                | 193,677       | 0          | 0          | 6,910,217  | 15,013,411 | 22,117,305                             |
| Richmond Heights Local School District       | School | Cuyahoga  | 8,293,490                                 | 0             | 0          | 0          | 62,425     | 1,238,981  | 1,301,406                              |
| Rocky River City School District             | School | Cuyahoga  | 23,089,018                                | 58,976        | 0          | 0          | 528,029    | 6,883,904  | 7,470,909                              |
| Shaker Heights City School District          | School | Cuyahoga  | 55,840,513                                | 36,928        | 353,070    | 0          | 4,248,345  | 22,990,573 | 27,628,916                             |
| Solon City School District                   | School | Cuyahoga  | 42,641,183                                | 91,272        | 0          | 0          | 3,782,087  | 28,614,857 | 32,488,216                             |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 37,222,704                                | 58,638        | 0          | 551,485    | 3,092,376  | 12,849,512 | 16,552,011                             |
| Strongsville City School District            | School | Cuyahoga  | 42,408,861                                | 0             | 0          | 1,356,545  | 836,567    | 10,054,234 | 12,247,346                             |
| Warrensville Heights City School District    | School | Cuyahoga  | 16,240,266                                | 0             | 9,191      | 945,044    | 12,489,008 | 4,762,233  | 18,205,476                             |
| Westlake City School District                | School | Cuyahoga  | 34,455,051                                | 5,980         | 0          | 1,570,207  | 8,596,012  | 8,638,397  | 18,810,596                             |
| Greenville City School District              | School | Darke     | 8,450,151                                 | 52,142        | 0          | 407,469    | 80,015     | 8,047,219  | 8,586,845                              |
| Ayersville Local School District             | School | Defiance  | 2,163,196                                 | 17,880        | 1,056      | 229,449    | 733,587    | 3,246,917  | 4,228,889                              |
| Big Walnut Local School District             | School | Delaware  | 12,599,710                                | 52,705        | 3,088      | 0          | 148,508    | 11,721,540 | 11,925,841                             |
| Buckeye Valley Local School District         | School | Delaware  | 7,770,170                                 | 9,363         | 0          | 3,999      | 2,600,873  | 5,596,166  | 8,210,401                              |
| Delaware City School District                | School | Delaware  | 20,770,268                                | 266,032       | 0          | 0          | 469,327    | 10,488,446 | 11,223,805                             |
| Olentangy Local School District              | School | Delaware  | 96,094,907                                | 428,738       | 283,573    | 0          | 7,642,505  | 75,332,280 | 83,687,096                             |
| Edison Local School District                 | School | Erie      | 6,480,135                                 | 39,779        | 0          | 0          | 350,934    | 2,039,657  | 2,430,370                              |
| Huron City School District                   | School | Erie      | 9,082,296                                 | 2,575         | 26,629     | 93,285     | 330,404    | 4,644,228  | 5,097,121                              |
| Kelleys Island Local School District         | School | Erie      | 373,569                                   | 2,759         | 0          | 0          | 1,007,648  | 47,104     | 1,057,511                              |
| Margaretta Local School District             | School | Erie      | 5,246,466                                 | 0             | 0          | 0          | 244,621    | 1,709,760  | 1,954,381                              |
| Perkins Local School District                | School | Erie      | 12,117,546                                | 80,498        | 0          | 0          | 0          | (875,579)  | (795,081)                              |
| Sandusky City School District                | School | Erie      | 18,724,689                                | 0             | 0          | 0          | 208,268    | (897,206)  | (688,938)                              |
| Vermilion Local School District              | School | Erie      | 14,115,579                                | 50,258        | 0          | 12,318     | 606,656    | 14,389,111 | 15,058,343                             |
| Amanda-Clearcreek Local School District      | School | Fairfield | 3,209,608                                 | 0             | 0          | 0          | 424,368    | 8,125,283  | 8,549,651                              |
| Bloom-Carroll Local School District          | School | Fairfield | 6,334,236                                 | 11,162        | 0          | 0          | 89,963     | 2,046,540  | 2,147,665                              |
| Fairfield Union Local School District        | School | Fairfield | 4,700,664                                 | 165,485       | 0          | 0          | 282,422    | 7,061,764  | 7,509,671                              |
| Lancaster City School District               | School | Fairfield | 21,638,296                                | 272,265       | 0          | 959,770    | 791,069    | 33,724,581 | 35,747,685                             |
| Liberty Union-Thurston Local School District | School | Fairfield | 3,336,329                                 | 0             | 0          | 0          | 34,408     | 6,860,471  | 6,894,879                              |
| Pickerington Local School District           | School | Fairfield | 34,468,149                                | 118,500       | 0          | 3,624,257  | 1,822,635  | 16,572,130 | 22,137,522                             |
| Miami Trace Local School District            | School | Fayette   | 7,502,933                                 | 0             | 0          | 152,506    | 2,132,130  | 12,318,639 | 14,603,275                             |
| Washington Court House City School District  | School | Fayette   | 2,648,016                                 | 0             | 0          | 0          | 260,957    | 2,231,057  | 2,492,014                              |

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**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                          | Type   | County   | Total Deferred<br>Inflows Of<br>Resources | Fund Balances |            |           |            |             | * Total Fund<br>Balances<br>Deficits * |
|-------------------------------------------------|--------|----------|-------------------------------------------|---------------|------------|-----------|------------|-------------|----------------------------------------|
|                                                 |        |          |                                           | Nonspendable  | Restricted | Committed | Assigned   | Unassigned  |                                        |
| Canal Winchester Local School District          | School | Franklin | 12,835,229                                | 0             | 0          | 0         | 3,199,315  | 13,223,605  | 16,422,920                             |
| Columbus City School District                   | School | Franklin | 287,608,508                               | 264,278       | 0          | 7,824,865 | 59,063,724 | 223,420,262 | 290,573,129                            |
| Dublin City School District                     | School | Franklin | 181,035,041                               | 222,180       | 0          | 0         | 39,327,759 | 42,452,935  | 82,002,874                             |
| Gahanna-Jefferson City School District          | School | Franklin | 60,230,639                                | 77,029        | 21,039     | 0         | 14,528,932 | 5,495,060   | 20,122,060                             |
| Grandview Heights City School District          | School | Franklin | 6,799,690                                 | 19,409        | 0          | 0         | 2,216,312  | 4,313,273   | 6,548,994                              |
| Groveport Madison Local School District         | School | Franklin | 19,869,082                                | 15,163        | 43,476     | 0         | 252,431    | 132,909     | 443,979                                |
| Hamilton Local School District                  | School | Franklin | 3,307,293                                 | 0             | 0          | 0         | 276,121    | 9,550,543   | 9,826,664                              |
| Hilliard City School District                   | School | Franklin | 69,250,646                                | 0             | 0          | 0         | 1,026,079  | 55,539,623  | 56,565,702                             |
| New Albany-Plain Local School District          | School | Franklin | 28,046,759                                | 13,867        | 0          | 0         | 9,345,354  | 13,817,267  | 23,176,488                             |
| Southwestern City School District               | School | Franklin | 67,556,844                                | 361,926       | 0          | 1,223,619 | 1,533,580  | 118,095,935 | 121,215,060                            |
| Upper Arlington City School District            | School | Franklin | 41,650,662                                | 98,975        | 0          | 2,192,110 | 678,866    | 51,274,688  | 54,244,639                             |
| Westerville City School District                | School | Franklin | 78,660,320                                | 399,060       | 0          | 175,524   | 1,679,597  | 68,882,461  | 71,136,642                             |
| Whitehall City School District                  | School | Franklin | 6,541,298                                 | 51,749        | 0          | 0         | 3,006,871  | 10,988,183  | 14,046,803                             |
| Worthington City School District                | School | Franklin | 57,216,611                                | 110,386       | 0          | 5,335,958 | 1,566,045  | 77,540,555  | 84,552,944                             |
| Archbold Area Local School District             | School | Fulton   | 4,952,202                                 | 0             | 0          | 0         | 72,911     | 2,508,568   | 2,581,479                              |
| Wauseon Exempted Village School District        | School | Fulton   | 4,566,921                                 | 99,906        | 0          | 11,000    | 1,163,135  | 0           | 1,274,041                              |
| Gallia Local School District                    | School | Gallia   | 9,572,696                                 | 0             | 0          | 0         | 3,748,037  | 1,143,531   | 4,891,568                              |
| Gallipolis City School District                 | School | Gallia   | 5,322,081                                 | 109,649       | 0          | 110,308   | 270,816    | 0           | 490,773                                |
| Berkshire Local School District                 | School | Geauga   | 3,762,855                                 | 2,139         | 41,614     | 193,585   | 13,089     | 1,619,679   | 1,870,106                              |
| Cardinal Local School District                  | School | Geauga   | 5,599,800                                 | 42,119        | 0          | 0         | 22,477     | (460,417)   | (395,821)                              |
| Kenston Local School District                   | School | Geauga   | 21,534,040                                | 100,332       | 0          | 0         | 8,168,194  | 2,912,305   | 11,180,831                             |
| Ledgemont Local School District                 | School | Geauga   | 1,812,036                                 | 11,744        | 0          | 0         | 0          | (2,259,962) | (2,248,218)                            |
| West Geauga Local School District               | School | Geauga   | 15,547,540                                | 0             | 0          | 0         | 1,547,094  | 8,888,448   | 10,435,542                             |
| Beavercreek City School District                | School | Greene   | 51,597,038                                | 10,105        | 0          | 0         | 1,196,714  | 15,383,770  | 16,590,589                             |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 13,845,219                                | 0             | 0          | 0         | 324,984    | 3,513,006   | 3,837,990                              |
| Cedar Cliff Local School District               | School | Greene   | 1,733,997                                 | 29,088        | 0          | 0         | 593,642    | 2,353,421   | 2,976,151                              |
| Fairborn City School District                   | School | Greene   | 16,667,242                                | 0             | 0          | 425,454   | 3,837,998  | 3,691,075   | 7,954,527                              |
| Greeneview Local School District                | School | Greene   | 3,437,202                                 | 0             | 0          | 0         | 266,693    | 6,011,144   | 6,277,837                              |
| Xenia Community School District                 | School | Greene   | 17,647,725                                | 6,652         | 0          | 0         | 1,064,619  | 10,056,034  | 11,127,305                             |
| Yellow Springs Exempted Village School District | School | Greene   | 3,473,244                                 | 0             | 0          | 0         | 1,399,627  | 1,737,842   | 3,137,469                              |
| Cambridge City School District                  | School | Guernsey | 5,423,105                                 | 231,330       | 0          | 36,145    | 349,702    | 550,846     | 1,168,023                              |
| East Guernsey Local School District             | School | Guernsey | 1,811,470                                 | 0             | 0          | 0         | 259,792    | 3,652,665   | 3,912,457                              |
| Rolling Hills Local School District             | School | Guernsey | 4,717,275                                 | 66,144        | 0          | 32,398    | 666,361    | 4,205,688   | 4,970,591                              |
| Cincinnati City School District                 | School | Hamilton | 208,443,325                               | 557,803       | 0          | 0         | 19,161,684 | 141,975,346 | 161,694,833                            |
| Deer Park Community City School District        | School | Hamilton | 5,529,489                                 | 0             | 0          | 0         | 259,297    | 9,144,216   | 9,403,513                              |
| Finneytown Local School District                | School | Hamilton | 6,857,553                                 | 0             | 0          | 0         | 11,335     | 5,565,751   | 5,577,086                              |
| Forest Hills Local School District              | School | Hamilton | 31,917,088                                | 234,028       | 250,638    | 11,000    | 3,757,083  | 18,543,817  | 22,796,566                             |
| Indian Hill Exempted Village School District    | School | Hamilton | 17,484,488                                | 0             | 0          | 4,474,931 | 5,566,663  | 28,321,996  | 38,363,590                             |
| Loveland City School District                   | School | Hamilton | 19,494,610                                | 0             | 0          | 0         | 356,793    | 7,465,096   | 7,821,889                              |
| Madeira City School District                    | School | Hamilton | 7,817,030                                 | 0             | 0          | 0         | 295,760    | 10,051,559  | 10,347,319                             |
| Mariemont City School District                  | School | Hamilton | 9,050,647                                 | 0             | 0          | 0         | 643,194    | 11,079,287  | 11,722,481                             |
| Mt. Healthy City School District                | School | Hamilton | 7,592,354                                 | 0             | 0          | 0         | 603,729    | 11,281,968  | 11,885,697                             |
| North College Hill City School District         | School | Hamilton | 2,543,903                                 | 0             | 26,210     | 0         | 100,015    | 641,696     | 767,921                                |
| Northwest Local School District                 | School | Hamilton | 33,145,358                                | 0             | 0          | 11,000    | 527,033    | 42,201,249  | 42,739,282                             |



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                          | Type   | County    | Total Deferred<br>Inflows Of<br>Resources | Fund Balances |            |           |            |             | * Total Fund<br>Balances<br>Deficits * |
|-------------------------------------------------|--------|-----------|-------------------------------------------|---------------|------------|-----------|------------|-------------|----------------------------------------|
|                                                 |        |           |                                           | Nonspendable  | Restricted | Committed | Assigned   | Unassigned  |                                        |
| Norwood City School District                    | School | Hamilton  | 11,207,427                                | 0             | 0          | 0         | 384,266    | 7,047,440   | 7,431,706                              |
| Oak Hills Local School District                 | School | Hamilton  | 27,233,191                                | 0             | 0          | 0         | 359,310    | 22,365,608  | 22,724,918                             |
| Princeton City School District                  | School | Hamilton  | 32,827,310                                | 0             | 212,907    | 11,000    | 2,112,106  | 26,915,128  | 29,251,141                             |
| Reading Community City School District          | School | Hamilton  | 5,228,123                                 | 94,344        | 0          | 100,103   | 427,487    | 3,555,024   | 4,176,958                              |
| Southwest Local School District                 | School | Hamilton  | 7,342,236                                 | 0             | 0          | 0         | 426,884    | 7,303,300   | 7,730,184                              |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 2,829,322                                 | 0             | 0          | 0         | 733,815    | 6,913,073   | 7,646,888                              |
| Sycamore Community City School District         | School | Hamilton  | 34,077,568                                | 27,335        | 609,307    | 0         | 4,728,110  | 44,518,782  | 49,883,534                             |
| Three Rivers Local School District              | School | Hamilton  | 8,763,511                                 | 0             | 0          | 0         | 630,237    | 11,935,761  | 12,565,998                             |
| Winton Woods City School District               | School | Hamilton  | 16,571,630                                | 0             | 0          | 0         | 129,807    | 18,398,511  | 18,528,318                             |
| Wyoming City School District                    | School | Hamilton  | 4,810,616                                 | 0             | 0          | 0         | 1,943,969  | 12,867,691  | 14,811,660                             |
| Arcadia Local School District                   | School | Hancock   | 2,262,259                                 | 8,554         | 3,565      | 0         | 1,358,839  | 3,418,158   | 4,789,116                              |
| Arlington Local School District                 | School | Hancock   | 1,306,464                                 | 42,219        | 490,983    | 0         | 67,804     | 1,037,862   | 1,638,868                              |
| Findlay City School District                    | School | Hancock   | 21,669,792                                | 88,850        | 0          | 0         | 2,145,977  | 9,814,605   | 12,049,432                             |
| Liberty Benton Local School District            | School | Hancock   | 3,604,556                                 | 9,423         | 0          | 173,745   | 302,644    | 6,634,510   | 7,120,322                              |
| Van Buren Local School District                 | School | Hancock   | 4,986,706                                 | 29,602        | 0          | 142,022   | 2,420,031  | 5,217,470   | 7,809,125                              |
| Conotton Valley Union Local School District     | School | Harrison  | 1,842,279                                 | 26,764        | 0          | 0         | 780,410    | 261,088     | 1,068,262                              |
| Holgate Local School District                   | School | Henry     | 1,015,176                                 | 11,771        | 0          | 0         | 347,092    | 1,865,074   | 2,223,937                              |
| Liberty Center Local School District            | School | Henry     | 4,311,045                                 | 20,623        | 0          | 0         | 862,122    | 5,154,199   | 6,036,944                              |
| Napoleon Area City School District              | School | Henry     | 8,891,785                                 | 97,610        | 0          | 0         | 386,555    | 8,726,078   | 9,210,243                              |
| Patrick Henry Local School District             | School | Henry     | 3,649,829                                 | 0             | 0          | 0         | 52,783     | 3,586,052   | 3,638,835                              |
| Fairfield Local School District                 | School | Highland  | 1,231,345                                 | 0             | 0          | 0         | 71,716     | 1,804,676   | 1,876,392                              |
| Greenfield Exempted Village School District     | School | Highland  | 3,186,343                                 | 0             | 0          | 459,378   | 3,068,774  | 6,399,621   | 9,927,773                              |
| Hillsboro City School District                  | School | Highland  | 5,596,997                                 | 15,000        | 127,923    | 213,319   | 261,693    | 4,604,276   | 5,222,211                              |
| Lynchburg Clay Local School District            | School | Highland  | 1,972,524                                 | 0             | 0          | 11,000    | 379,489    | 5,513,942   | 5,904,431                              |
| Logan-Hocking Local School District             | School | Hocking   | 8,274,374                                 | 182,320       | 0          | 0         | 2,870,702  | 4,383,770   | 7,436,792                              |
| East Holmes Local School District               | School | Holmes    | 7,529,137                                 | 23,110        | 0          | 0         | 200,164    | 4,793,250   | 5,016,524                              |
| West Holmes Local School District               | School | Holmes    | 8,105,841                                 | 42,461        | 0          | 0         | 892,901    | 6,069,280   | 7,004,642                              |
| Bellevue City School District                   | School | Huron     | 5,864,247                                 | 108,169       | 0          | 0         | 764,492    | 5,576,917   | 6,449,578                              |
| Monroeville Local School District               | School | Huron     | 2,014,382                                 | 2,952         | 5,235      | 0         | 20,794     | 179,211     | 208,192                                |
| New London Local School District                | School | Huron     | 1,930,079                                 | 0             | 0          | 0         | 154,041    | 926,797     | 1,080,838                              |
| Norwalk City School District                    | School | Huron     | 6,474,592                                 | 9,346         | 563,736    | 16,419    | 2,828,254  | 186,137     | 3,603,892                              |
| South Central Local School District             | School | Huron     | 1,514,082                                 | 20,934        | 0          | 0         | 121,624    | 2,012,063   | 2,154,621                              |
| Western Reserve Local School District           | School | Huron     | 2,356,873                                 | 33,593        | 0          | 0         | 369,374    | 660,543     | 1,063,510                              |
| Willard City School District                    | School | Huron     | 4,575,831                                 | 90,896        | 0          | 0         | 562,465    | (1,073,738) | (420,377)                              |
| Wellston City School District                   | School | Jackson   | 2,376,731                                 | 26,863        | 0          | 0         | 2,662,170  | 2,408,935   | 5,097,968                              |
| Buckeye Local School District                   | School | Jefferson | 8,048,341                                 | 73,742        | 5,959      | 0         | 0          | (853,521)   | (773,820)                              |
| Edison Local School District                    | School | Jefferson | 8,095,922                                 | 73,560        | 0          | 0         | 357,311    | 692,027     | 1,122,898                              |
| Indian Creek Local School District              | School | Jefferson | 7,806,783                                 | 67,021        | 0          | 13,241    | 119,907    | 0           | 200,169                                |
| Steubenville City School District               | School | Jefferson | 4,493,694                                 | 102,783       | 85,496     | 0         | 195,073    | 1,897,553   | 2,280,905                              |
| Toronto City School District                    | School | Jefferson | 1,473,473                                 | 0             | 0          | 0         | 164,716    | 686,671     | 851,387                                |
| Kirtland Local School District                  | School | Lake      | 10,643,780                                | 55,743        | 0          | 0         | 267,970    | 5,738,545   | 6,062,258                              |
| Mentor Exempted Village School District         | School | Lake      | 57,200,585                                | 104,117       | 0          | 0         | 12,725,779 | 34,759,516  | 47,589,412                             |
| Perry Local School District                     | School | Lake      | 12,760,822                                | 236,028       | 58,165     | 633,269   | 3,594,699  | 15,093,286  | 19,615,447                             |
| Riverside Local School District                 | School | Lake      | 22,742,275                                | 123,929       | 0          | 39,590    | 450,109    | 1,675,373   | 2,289,001                              |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                            | Type   | County   | Total Deferred<br>Inflows Of<br>Resources | Fund Balances |            |           |           |             | * Total Fund<br>Balances<br>Deficits * |
|---------------------------------------------------|--------|----------|-------------------------------------------|---------------|------------|-----------|-----------|-------------|----------------------------------------|
|                                                   |        |          |                                           | Nonspendable  | Restricted | Committed | Assigned  | Unassigned  |                                        |
| Willoughby-Eastlake City School District          | School | Lake     | 59,541,362                                | 2,195         | 0          | 1,820,550 | 3,344,582 | 2,971,030   | 8,138,357                              |
| Chesapeake Union Exempted Village School District | School | Lawrence | 2,241,669                                 | 316           | 74,321     | 11,000    | 499,162   | 495,210     | 1,080,009                              |
| Dawson-Bryant Local School District               | School | Lawrence | 1,183,537                                 | 20,386        | 0          | 15,115    | 573,844   | 2,759,914   | 3,369,259                              |
| Fairland Local School District                    | School | Lawrence | 3,114,008                                 | 35,839        | 0          | 530,647   | 1,149,812 | 1,067,616   | 2,783,914                              |
| Ironton City School District                      | School | Lawrence | 2,447,898                                 | 17,551        | 35,379     | 0         | 277,785   | 1,600,918   | 1,931,633                              |
| Rock Hill Local School District                   | School | Lawrence | 2,646,746                                 | 0             | 189,156    | 0         | 702,719   | 2,230,914   | 3,122,789                              |
| South Point Local School District                 | School | Lawrence | 3,165,132                                 | 20,412        | 322,378    | 733,152   | 54,186    | 5,212,315   | 6,342,443                              |
| Symmes Valley Local School District               | School | Lawrence | 1,042,831                                 | 0             | 42,941     | 40,994    | 14,764    | 2,316,641   | 2,415,340                              |
| Granville Exempted Village School District        | School | Licking  | 17,126,004                                | 0             | 0          | 0         | 231,001   | 973,619     | 1,204,620                              |
| Heath City School District                        | School | Licking  | 8,701,031                                 | 2,463         | 36,428     | 0         | 717,659   | 533,211     | 1,289,761                              |
| Johnstown-Monroe Local School District            | School | Licking  | 6,800,006                                 | 53,943        | 0          | 0         | 279,194   | 15,633,149  | 15,966,286                             |
| Lakewood Local School District                    | School | Licking  | 13,085,321                                | 256,521       | 7,215      | 204,164   | 191,468   | 10,001,876  | 10,661,244                             |
| Licking Heights Local School District             | School | Licking  | 16,039,651                                | 0             | 0          | 0         | 474,725   | 3,496,412   | 3,971,137                              |
| Licking Valley Local School District              | School | Licking  | 4,243,706                                 | 225,838       | 1,025      | 0         | 161,867   | 5,287,636   | 5,676,366                              |
| Newark City School District                       | School | Licking  | 22,024,253                                | 74,875        | 0          | 889,729   | 2,708,548 | 11,801,805  | 15,474,957                             |
| North Fork Local School District                  | School | Licking  | 4,523,468                                 | 0             | 248,378    | 11,000    | 70,894    | 2,420,729   | 2,751,001                              |
| Northridge Local School District                  | School | Licking  | 6,527,295                                 | 5,521         | 0          | 251,139   | 1,890,956 | 5,783,429   | 7,931,045                              |
| Riverside Local School District                   | School | Logan    | 1,394,097                                 | 5,863         | 0          | 175,000   | 57,630    | 2,301,018   | 2,539,511                              |
| Amherst Exempted Village School District          | School | Lorain   | 15,369,381                                | 0             | 64,526     | 236,800   | 623,992   | 6,675,877   | 7,601,195                              |
| Avon Lake City School District                    | School | Lorain   | 27,741,515                                | 34,038        | 0          | 113,990   | 898,319   | 5,561,998   | 6,608,345                              |
| Avon Local School District                        | School | Lorain   | 21,662,700                                | 0             | 0          | 36,050    | 609,795   | 11,218,293  | 11,864,138                             |
| Columbia Local School District                    | School | Lorain   | 6,353,818                                 | 0             | 0          | 0         | 11,499    | 449,562     | 461,061                                |
| Elyria City School District                       | School | Lorain   | 30,605,055                                | 5,944         | 0          | 0         | 1,468,151 | 5,847,405   | 7,321,500                              |
| Firelands Local School District                   | School | Lorain   | 7,377,024                                 | 94,908        | 0          | 126,710   | 278,818   | 3,111,338   | 3,611,774                              |
| Keystone Local School District                    | School | Lorain   | 4,592,221                                 | 18,207        | 0          | 164,341   | 1,385,208 | 0           | 1,567,756                              |
| Lorain City School District                       | School | Lorain   | 21,179,498                                | 32,309        | 0          | 0         | 0         | (2,171,264) | (2,138,955)                            |
| Midview Local School District                     | School | Lorain   | 13,457,298                                | 246,848       | 1,064,541  | 250,514   | 305,569   | 142,292     | 2,009,764                              |
| North Ridgeville City School District             | School | Lorain   | 22,260,619                                | 0             | 0          | 0         | 547,738   | 9,636,025   | 10,183,763                             |
| Oberlin City School District                      | School | Lorain   | 4,319,504                                 | 0             | 0          | 0         | 887,769   | 1,192,132   | 2,079,901                              |
| Sheffield-Sheffield Lake City School District     | School | Lorain   | 9,616,026                                 | 10,798        | 0          | 570       | 1,442,532 | 3,510,596   | 4,964,496                              |
| Wellington Exempted Village School District       | School | Lorain   | 4,307,088                                 | 41,670        | 0          | 0         | 1,498,508 | 1,027,115   | 2,567,293                              |
| Anthony Wayne Local School District               | School | Lucas    | 23,514,306                                | 51,624        | 0          | 0         | 1,224,299 | 0           | 1,275,923                              |
| Oregon City School District                       | School | Lucas    | 18,462,686                                | 40,400        | 0          | 518,161   | 1,323,702 | 3,881,731   | 5,763,994                              |
| Ottawa Hills Local School District                | School | Lucas    | 9,922,504                                 | 0             | 0          | 84,749    | 93,557    | 5,190,350   | 5,368,656                              |
| Springfield Local School District                 | School | Lucas    | 21,645,429                                | 184           | 0          | 0         | 0         | (1,842,108) | (1,841,924)                            |
| Sylvania City School District                     | School | Lucas    | 49,402,947                                | 0             | 0          | 0         | 0         | (2,890,645) | (2,890,645)                            |
| Toledo City School District                       | School | Lucas    | 96,636,386                                | 73,616        | 0          | 0         | 8,280,777 | 20,859,280  | 29,213,673                             |
| Washington Local School District                  | School | Lucas    | 37,479,421                                | 289,433       | 0          | 55,000    | 4,828,394 | 15,193,418  | 20,366,245                             |
| Jefferson Local School District                   | School | Madison  | 2,972,603                                 | 65,694        | 3,882      | 0         | 969,020   | 5,185,303   | 6,223,899                              |
| Jonathan Alder Local School District              | School | Madison  | 4,423,965                                 | 0             | 0          | 11,000    | 250,029   | 1,120,757   | 1,381,786                              |
| London City School District                       | School | Madison  | 3,879,736                                 | 14,658        | 0          | 205,378   | 41,207    | 6,087,067   | 6,348,310                              |
| Madison-Plains Local School District              | School | Madison  | 4,132,701                                 | 0             | 0          | 1,167     | 1,438,199 | 3,742,587   | 5,181,953                              |
| Austintown Local School District                  | School | Mahoning | 17,740,876                                | 38,265        | 0          | 704,564   | 200,610   | 0           | 943,439                                |
| Boardman Local School District                    | School | Mahoning | 29,917,080                                | 69,185        | 0          | 275,882   | 423,183   | 2,570,540   | 3,338,790                              |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                     | Type   | County     | Total Deferred<br>Inflows Of<br>Resources | Fund Balances |            |           |           |             | * Total Fund<br>Balances<br>Deficits * |
|--------------------------------------------|--------|------------|-------------------------------------------|---------------|------------|-----------|-----------|-------------|----------------------------------------|
|                                            |        |            |                                           | Nonspendable  | Restricted | Committed | Assigned  | Unassigned  |                                        |
| Campbell City School District              | School | Mahoning   | 2,772,949                                 | 0             | 80,609     | 0         | 0         | (1,363,246) | (1,282,637)                            |
| Canfield Local School District             | School | Mahoning   | 18,549,953                                | 69,253        | 0          | 25,678    | 53,863    | 4,979,231   | 5,128,025                              |
| Jackson-Milton Local School District       | School | Mahoning   | 5,437,210                                 | 12,811        | 0          | 0         | 191,015   | 1,079,817   | 1,283,643                              |
| Lowellville Local School District          | School | Mahoning   | 1,002,426                                 | 716,957       | 0          | 209,325   | 220,478   | 860,743     | 2,007,503                              |
| Poland Local School District               | School | Mahoning   | 12,885,258                                | 0             | 77,235     | 258,765   | 283,748   | 625,225     | 1,244,973                              |
| Sebring Local School District              | School | Mahoning   | 1,347,890                                 | 25,649        | 0          | 0         | 162,536   | (148,577)   | 39,608                                 |
| South Range Local School District          | School | Mahoning   | 5,635,692                                 | 6,897         | 0          | 0         | 0         | (395,265)   | (388,368)                              |
| Springfield Local School District          | School | Mahoning   | 3,325,134                                 | 44,935        | 0          | 15,425    | 1,445,678 | 128,426     | 1,634,464                              |
| Struthers City School District             | School | Mahoning   | 4,922,307                                 | 0             | 114,371    | 0         | 1,189,530 | 4,137,970   | 5,441,871                              |
| West Branch Local School District          | School | Mahoning   | 4,776,772                                 | 51,748        | 0          | 0         | 374,019   | 1,317,895   | 1,743,662                              |
| Western Reserve Local School District      | School | Mahoning   | 2,664,630                                 | 83,224        | 0          | 103,340   | 42,296    | 654,236     | 883,096                                |
| Youngstown City School District            | School | Mahoning   | 24,000,601                                | 670,351       | 0          | 158,117   | 342,420   | 5,772,487   | 6,943,375                              |
| Elgin Local School District                | School | Marion     | 2,596,117                                 | 13,662        | 0          | 76,925    | 356,002   | 6,517,646   | 6,964,235                              |
| Marion City School District                | School | Marion     | 8,328,758                                 | 111,099       | 0          | 0         | 684,380   | 11,382,362  | 12,177,841                             |
| Pleasant Local School District             | School | Marion     | 1,888,473                                 | 0             | 0          | 11,000    | 1,281,524 | 1,582,572   | 2,875,096                              |
| Ridgedale Local School District            | School | Marion     | 2,584,424                                 | 0             | 0          | 17,397    | 103,330   | 3,372,435   | 3,493,162                              |
| River Valley Local School District         | School | Marion     | 3,777,271                                 | 28,823        | 1,433      | 0         | 121,247   | 2,662,650   | 2,814,153                              |
| Black River Local School District          | School | Medina     | 4,772,010                                 | 12,960        | 0          | 0         | 228,869   | 755,849     | 997,678                                |
| Brunswick City School District             | School | Medina     | 30,613,903                                | 338,298       | 0          | 8,772     | 0         | (1,881,637) | (1,534,567)                            |
| Buckeye Local School District              | School | Medina     | 10,688,536                                | 0             | 0          | 102       | 791,416   | 2,670,830   | 3,462,348                              |
| Cloverleaf Local School District           | School | Medina     | 11,041,957                                | 320,061       | 0          | 348,009   | 912,888   | 2,056,607   | 3,637,565                              |
| Highland Local School District             | School | Medina     | 18,696,103                                | 88,776        | 0          | 11,000    | 366,751   | 11,279,596  | 11,746,123                             |
| Medina City School District                | School | Medina     | 38,505,508                                | 43,275        | 0          | 0         | 7,122,579 | 17,139,988  | 24,305,842                             |
| Wadsworth City School District             | School | Medina     | 15,310,881                                | 112,027       | 0          | 311,625   | 1,167,334 | 7,171,311   | 8,762,297                              |
| Eastern Local School District              | School | Meigs      | 862,567                                   | 51,774        | 92,882     | 0         | 76,553    | 817,872     | 1,039,081                              |
| Meigs Local School District                | School | Meigs      | 2,392,479                                 | 77,513        | 0          | 0         | 413,267   | 1,263,623   | 1,754,403                              |
| Southern Local School District             | School | Meigs      | 1,304,691                                 | 4,877         | 0          | 0         | 61,463    | 1,278,940   | 1,345,280                              |
| Bethel Local School District               | School | Miami      | 2,906,925                                 | 0             | 0          | 0         | 163,834   | 2,841,023   | 3,004,857                              |
| Covington Exempted Village School District | School | Miami      | 750,805                                   | 6,727         | 0          | 15,748    | 139,979   | 3,010,567   | 3,173,021                              |
| Miami East Local School District           | School | Miami      | 1,525,723                                 | 67,197        | 0          | 0         | 62,597    | 4,301,510   | 4,431,304                              |
| Piqua City School District                 | School | Miami      | 8,003,694                                 | 1,218         | 0          | 0         | 969,061   | 9,974,884   | 10,945,163                             |
| Tipp City Exempted Village School District | School | Miami      | 10,311,575                                | 0             | 0          | 11,000    | 299,285   | 2,254,289   | 2,564,574                              |
| Troy City School District                  | School | Miami      | 14,413,403                                | 127,020       | 0          | 0         | 726,056   | 9,924,622   | 10,777,698                             |
| Switzerland of Ohio Local School District  | School | Monroe     | 8,041,517                                 | 69,569        | 0          | 167,126   | 135,051   | 1,996,491   | 2,368,237                              |
| Brookville Local School District           | School | Montgomery | 5,125,704                                 | 48,962        | 0          | 65,662    | 838,224   | 2,001,912   | 2,954,760                              |
| Centerville City School District           | School | Montgomery | 57,775,575                                | 0             | 0          | 0         | 1,024,400 | 13,465,446  | 14,489,846                             |
| Dayton City School District                | School | Montgomery | 90,923,981                                | 0             | 0          | 0         | 2,550,429 | (6,173,118) | (3,622,689)                            |
| Huber Heights City School District         | School | Montgomery | 23,174,325                                | 187,519       | 0          | 11,000    | 2,945,882 | 4,704,163   | 7,848,564                              |
| Jefferson Township Local School District   | School | Montgomery | 3,084,372                                 | 36,677        | 0          | 430,349   | 70,221    | 3,822,165   | 4,359,412                              |
| Kettering City School District             | School | Montgomery | 52,773,238                                | 241,196       | 0          | 0         | 5,325,510 | 0           | 5,566,706                              |
| Mad River Local School District            | School | Montgomery | 9,348,681                                 | 0             | 0          | 397,161   | 482,049   | 12,342,464  | 13,221,674                             |
| Miamisburg City School District            | School | Montgomery | 26,994,232                                | 0             | 0          | 8,000     | 1,101,213 | 5,704,910   | 6,814,123                              |
| New Lebanon Local School District          | School | Montgomery | 2,307,247                                 | 0             | 0          | 79,557    | 788,262   | 5,558,414   | 6,426,233                              |
| Northmont City School District             | School | Montgomery | 24,196,298                                | 0             | 0          | 0         | 4,232,447 | 1,323,222   | 5,555,669                              |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                       | Type   | County     | Total Deferred<br>Inflows Of<br>Resources | Fund Balances |            |           |           |             | * Total Fund<br>Balances<br>Deficits * |
|----------------------------------------------|--------|------------|-------------------------------------------|---------------|------------|-----------|-----------|-------------|----------------------------------------|
|                                              |        |            |                                           | Nonspendable  | Restricted | Committed | Assigned  | Unassigned  |                                        |
| Northridge Local School District             | School | Montgomery | 8,564,005                                 | 8,578         | 2,876,263  | 0         | 467,779   | 5,418,263   | 8,770,883                              |
| Oakwood City School District                 | School | Montgomery | 15,845,874                                | 9,124         | 0          | 0         | 929,630   | (1,384,759) | (446,005)                              |
| Trotwood-Madison City School District        | School | Montgomery | 9,374,277                                 | 0             | 0          | 0         | 25,218    | 23,537,274  | 23,562,492                             |
| Valley View Local School District            | School | Montgomery | 5,184,945                                 | 12,657        | 0          | 11,000    | 187,077   | 753,304     | 964,038                                |
| Vandalia-Butler City School District         | School | Montgomery | 21,756,981                                | 55,216        | 0          | 0         | 1,043,776 | 2,359,340   | 3,458,332                              |
| West Carrollton City School District         | School | Montgomery | 16,371,894                                | 264,232       | 0          | 0         | 1,390,958 | 5,841,734   | 7,496,924                              |
| Morgan Local School District                 | School | Morgan     | 4,203,313                                 | 469,057       | 38,499     | 125,000   | 1,124,461 | 5,752,538   | 7,509,555                              |
| Cardington-Lincoln Local School District     | School | Morrow     | 2,082,922                                 | 0             | 0          | 0         | 46,349    | (155,273)   | (108,924)                              |
| Highland Local School District               | School | Morrow     | 3,141,490                                 | 67,423        | 2,170      | 0         | 259,512   | 4,441,649   | 4,770,754                              |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 3,467,651                                 | 0             | 0          | 0         | 1,016,993 | 2,182,196   | 3,199,189                              |
| Northmor Local School District               | School | Morrow     | 2,389,911                                 | 48,382        | 0          | 0         | 276,485   | 26,171      | 351,038                                |
| East Muskingum Local School Dist             | School | Muskingum  | 4,262,218                                 | 197,184       | 0          | 0         | 863,481   | 3,834,674   | 4,895,339                              |
| Franklin Local School District               | School | Muskingum  | 6,112,459                                 | 110,119       | 0          | 1,165,000 | 43,424    | 5,301,550   | 6,620,093                              |
| Maysville Local School District              | School | Muskingum  | 2,785,212                                 | 38,855        | 0          | 0         | 188,911   | 0           | 227,766                                |
| Tri-Valley Local School District             | School | Muskingum  | 5,036,795                                 | 668,787       | 0          | 11,000    | 691,514   | 2,317,390   | 3,688,691                              |
| West Muskingum Local School District         | School | Muskingum  | 4,550,899                                 | 91,195        | 0          | 127,054   | 3,421,164 | 42,062      | 3,681,475                              |
| Zanesville City School District              | School | Muskingum  | 7,159,745                                 | 20,899        | 0          | 0         | 80,433    | 3,848,402   | 3,949,734                              |
| Caldwell Exempted Village School District    | School | Noble      | 3,287,780                                 | 20,703        | 0          | 0         | 1,478,417 | 543,214     | 2,042,334                              |
| Noble Local School District                  | School | Noble      | 3,606,953                                 | 65,872        | 3,972      | 40,390    | 2,104,124 | 1,344,135   | 3,558,493                              |
| Crooksville Exempted Village School District | School | Perry      | 1,841,512                                 | 117,141       | 0          | 0         | 78,564    | 3,440       | 199,145                                |
| Circleville City School District             | School | Pickaway   | 6,693,604                                 | 46,135        | 0          | 2,339,702 | 7,281,812 | 5,799,413   | 15,467,062                             |
| Logan Elm Local School District              | School | Pickaway   | 6,465,634                                 | 0             | 0          | 0         | 1,955,653 | 6,341,253   | 8,296,906                              |
| Teays Valley Local School District           | School | Pickaway   | 8,612,528                                 | 105,010       | 0          | 11,000    | 6,075,300 | 2,427,071   | 8,618,381                              |
| Westfall Local School District               | School | Pickaway   | 6,226,796                                 | 0             | 908        | 58,717    | 144,570   | 8,486,920   | 8,691,115                              |
| Scioto Valley Local School District          | School | Pike       | 2,672,260                                 | 0             | 224,376    | 0         | 453,825   | 6,235,388   | 6,913,589                              |
| Waverly City School District                 | School | Pike       | 3,524,330                                 | 9,702         | 0          | 369,688   | 154,565   | 3,083,699   | 3,617,654                              |
| Western Local School District                | School | Pike       | 1,299,668                                 | 0             | 119,167    | 0         | 117,913   | 1,288,775   | 1,525,855                              |
| Aurora City School District                  | School | Portage    | 19,489,595                                | 0             | 0          | 11,000    | 4,220,965 | 2,701,475   | 6,933,440                              |
| Crestwood Local School District              | School | Portage    | 6,112,936                                 | 0             | 0          | 11,000    | 150,546   | 1,456,381   | 1,617,927                              |
| Field Local School District                  | School | Portage    | 7,686,720                                 | 0             | 30,914     | 0         | 1,366,674 | 1,075,217   | 2,472,805                              |
| James A. Garfield Local School District      | School | Portage    | 3,720,067                                 | 53,578        | 0          | 11,000    | 797,118   | 695,561     | 1,557,257                              |
| Kent City School District                    | School | Portage    | 22,594,608                                | 100,423       | 0          | 0         | 2,889,390 | 11,047,823  | 14,037,636                             |
| Ravenna City School District                 | School | Portage    | 8,759,853                                 | 0             | 0          | 0         | 0         | (524,573)   | (524,573)                              |
| Rootstown Local School District              | School | Portage    | 4,753,414                                 | 0             | 0          | 0         | 560,631   | 1,352,291   | 1,912,922                              |
| Southeast Local School District              | School | Portage    | 5,102,953                                 | 0             | 296,500    | 0         | 2,056,592 | 11,164,885  | 13,517,977                             |
| Streetsboro City School District             | School | Portage    | 10,504,698                                | 1,316         | 0          | 35,142    | 339,658   | 4,618,760   | 4,994,876                              |
| Waterloo Local School District               | School | Portage    | 3,312,157                                 | 29,835        | 0          | 11,000    | 307,818   | 1,374,013   | 1,722,666                              |
| Windham Exempted Village School District     | School | Portage    | 1,292,693                                 | 20,423        | 0          | 0         | 258,212   | 2,704,048   | 2,982,683                              |
| Tri-County North Local School District       | School | Preble     | 3,871,510                                 | 32,076        | 116,937    | 0         | 32,676    | 543,897     | 725,586                                |
| Clear Fork Valley Local School District      | School | Richland   | 2,927,469                                 | 149,383       | 0          | 0         | 26,752    | 6,950,908   | 7,127,043                              |
| Crestview Local School District              | School | Richland   | 2,027,873                                 | 63,549        | 0          | 0         | 604,879   | 4,939,826   | 5,608,254                              |
| Lucas Local School District                  | School | Richland   | 2,143,922                                 | 6,196         | 0          | 0         | 49,438    | 4,970,620   | 5,026,254                              |
| Madison Local School District                | School | Richland   | 9,598,357                                 | 0             | 0          | 0         | 130,648   | 2,336,658   | 2,467,306                              |
| Mansfield City School District               | School | Richland   | 17,671,173                                | 66,788        | 4,982      | 0         | 0         | (5,154,707) | (5,082,937)                            |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                               | Type   | County   | Total Deferred<br>Inflows Of<br>Resources | Fund Balances |            |           |           |             | * Total Fund<br>Balances<br>Deficits * |
|------------------------------------------------------|--------|----------|-------------------------------------------|---------------|------------|-----------|-----------|-------------|----------------------------------------|
|                                                      |        |          |                                           | Nonspendable  | Restricted | Committed | Assigned  | Unassigned  |                                        |
| Ontario Local School District                        | School | Richland | 7,603,499                                 | 199,625       | 0          | 0         | 412,317   | 3,451,810   | 4,063,752                              |
| Plymouth Local School District                       | School | Richland | 1,385,367                                 | 72,766        | 25,818     | 172,426   | 580,664   | 1,983,560   | 2,835,234                              |
| Shelby City School District                          | School | Richland | 4,731,261                                 | 156,000       | 12,351     | 9,961     | 1,351,592 | 3,916,360   | 5,446,264                              |
| Adena Local School District                          | School | Ross     | 2,065,248                                 | 0             | 69,686     | 116,304   | 166,526   | 3,083,635   | 3,436,151                              |
| Chillicothe City School District                     | School | Ross     | 11,415,619                                | 0             | 0          | 35,182    | 32,620    | 2,705,271   | 2,773,073                              |
| Huntington Local School District                     | School | Ross     | 1,350,786                                 | 66,951        | 0          | 0         | 344,956   | 2,761,233   | 3,173,140                              |
| Paint Valley Local School District                   | School | Ross     | 1,554,904                                 | 0             | 0          | 0         | 116,805   | 2,044,339   | 2,161,144                              |
| Southeastern Local School District                   | School | Ross     | 1,717,894                                 | 1,105         | 0          | 0         | 121,114   | 7,671,458   | 7,793,677                              |
| Union-Scioto Local School District                   | School | Ross     | 2,719,769                                 | 18,044        | 0          | 0         | 819,380   | 10,565,432  | 11,402,856                             |
| Zane Trace Local School District                     | School | Ross     | 4,171,891                                 | 29,160        | 339,471    | 0         | 204,863   | 2,167,562   | 2,741,056                              |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 5,437,178                                 | 84,516        | 972,375    | 0         | 105,130   | 2,654,444   | 3,816,465                              |
| Fremont City School District                         | School | Sandusky | 9,550,471                                 | 0             | 0          | 5,293,004 | 6,984,385 | 1,554,767   | 13,832,156                             |
| Gibsonburg Exempted Village School District          | School | Sandusky | 1,840,516                                 | 66            | 52,124     | 0         | 0         | (336,010)   | (283,820)                              |
| Woodmore Local School District                       | School | Sandusky | 3,584,289                                 | 30,214        | 6,859      | 0         | 98,436    | 0           | 135,509                                |
| Bloom Vernon Local School District                   | School | Scioto   | 1,391,220                                 | 28,837        | 33,674     | 0         | 199,600   | 1,192,119   | 1,454,230                              |
| Clay Local School District                           | School | Scioto   | 1,124,213                                 | 8,087         | 0          | 0         | 102,648   | 561         | 111,296                                |
| Green Local School District                          | School | Scioto   | 1,888,605                                 | 0             | 76,930     | 127,393   | 230,540   | 673,672     | 1,108,535                              |
| Minford Local School District                        | School | Scioto   | 2,186,513                                 | 0             | 77,469     | 0         | 295,844   | 0           | 373,313                                |
| New Boston Local School District                     | School | Scioto   | 1,605,103                                 | 11,221        | 0          | 0         | 844,141   | 0           | 855,362                                |
| Northwest Local School District                      | School | Scioto   | 2,505,721                                 | 0             | 0          | 323,438   | 47,795    | (1,312,831) | (941,598)                              |
| Portsmouth City School District                      | School | Scioto   | 5,158,085                                 | 25,166        | 32,388     | 640,121   | 413,614   | (1,776,828) | (665,539)                              |
| Washington-Nile Local School District                | School | Scioto   | 1,771,261                                 | 44,328        | 0          | 73,288    | 640,573   | 1,755,386   | 2,513,575                              |
| Wheelersburg Local School District                   | School | Scioto   | 2,974,107                                 | 35,108        | 0          | 0         | 147,158   | 618,810     | 801,076                                |
| Bettsville Local School District                     | School | Seneca   | 0                                         | 0             | 0          | 0         | 3,042     | 14,299      | 17,341                                 |
| Seneca-East Local School District                    | School | Seneca   | 2,294,075                                 | 11,259        | 0          | 116,066   | 106,813   | 360,868     | 595,006                                |
| Tiffin City School District                          | School | Seneca   | 11,235,814                                | 104,967       | 0          | 0         | 190,117   | 3,957,316   | 4,252,400                              |
| Anna Local School District                           | School | Shelby   | 2,498,265                                 | 0             | 70,953     | 0         | 87,907    | 4,015,535   | 4,174,395                              |
| Botkins Local School District                        | School | Shelby   | 861,417                                   | 66,148        | 4,033      | 104,808   | 1,188,856 | 2,523,514   | 3,887,359                              |
| Fort Loramie Local School District                   | School | Shelby   | 1,675,926                                 | 0             | 0          | 0         | 259,187   | 3,740,199   | 3,999,386                              |
| Hardin-Houston Local School District                 | School | Shelby   | 1,703,593                                 | 0             | 64,358     | 0         | 19,870    | 2,028,695   | 2,112,923                              |
| Russia Local School District                         | School | Shelby   | 855,678                                   | 4,582         | 0          | 0         | 1,009,064 | 607,270     | 1,620,916                              |
| Alliance City School District                        | School | Stark    | 8,328,928                                 | 75,958        | 618,241    | 321,197   | 123,149   | 194,796     | 1,333,341                              |
| Canton City School District                          | School | Stark    | 30,740,859                                | 107,633       | 0          | 0         | 1,105,943 | (3,052,106) | (1,838,530)                            |
| Canton Local School District                         | School | Stark    | 8,769,453                                 | 15,787        | 0          | 0         | 211,676   | 906,304     | 1,133,767                              |
| Fairless Local School District                       | School | Stark    | 5,014,765                                 | 9,409         | 0          | 0         | 781,931   | 0           | 791,340                                |
| Jackson Local School District                        | School | Stark    | 38,374,609                                | 266,507       | 0          | 111,000   | 852,380   | 19,695,733  | 20,925,620                             |
| Lake Local School District                           | School | Stark    | 13,080,372                                | 0             | 7,654      | 0         | 317,170   | 2,330,867   | 2,655,691                              |
| Louisville City School District                      | School | Stark    | 8,014,439                                 | 3,341         | 0          | 0         | 105,875   | (509,829)   | (400,613)                              |
| Marlington Local School District                     | School | Stark    | 8,197,175                                 | 127,828       | 0          | 322,571   | 323,677   | 6,423,668   | 7,197,744                              |
| Massillon City School District                       | School | Stark    | 17,303,953                                | 14,094        | 0          | 465,378   | 649,142   | 5,845,043   | 6,973,657                              |
| Minerva Local School District                        | School | Stark    | 5,230,546                                 | 154,973       | 0          | 0         | 88,233    | 1,465,644   | 1,708,850                              |
| North Canton City School District                    | School | Stark    | 23,760,185                                | 57,086        | 567,504    | 0         | 734,440   | 132,087     | 1,491,117                              |
| Perry Local School District                          | School | Stark    | 18,234,031                                | 88,151        | 0          | 0         | 420,629   | 14,621,371  | 15,130,151                             |
| Plain Local School District                          | School | Stark    | 27,507,219                                | 124,592       | 1,887      | 0         | 2,215,627 | 9,946,598   | 12,288,704                             |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                         | Type   | County     | Total Deferred<br>Inflows Of<br>Resources | Fund Balances |            |           |            |             | * Total Fund<br>Balances<br>Deficits * |
|------------------------------------------------|--------|------------|-------------------------------------------|---------------|------------|-----------|------------|-------------|----------------------------------------|
|                                                |        |            |                                           | Nonspendable  | Restricted | Committed | Assigned   | Unassigned  |                                        |
| Sandy Valley Local School District             | School | Stark      | 3,473,341                                 | 10,618        | 0          | 0         | 455,216    | 1,942,759   | 2,408,593                              |
| Tuslaw Local School District                   | School | Stark      | 4,854,975                                 | 9,132         | 0          | 0         | 331,369    | 2,318,730   | 2,659,231                              |
| Akron City School District                     | School | Summit     | 119,594,028                               | 144,687       | 0          | 26,066    | 1,170,400  | 16,374,347  | 17,715,500                             |
| Barberton City School District                 | School | Summit     | 12,986,550                                | 0             | 0          | 0         | 403,431    | 7,169,733   | 7,573,164                              |
| Copley-Fairlawn City School District           | School | Summit     | 25,692,490                                | 16,722        | 0          | 0         | 652,981    | 15,069,422  | 15,739,125                             |
| Coventry Local School District                 | School | Summit     | 9,885,282                                 | 0             | 0          | 11,000    | 0          | (2,416,268) | (2,405,268)                            |
| Cuyahoga Falls City School District            | School | Summit     | 24,305,773                                | 78,944        | 0          | 12,025    | 449,742    | 2,401,244   | 2,941,955                              |
| Green Local School District                    | School | Summit     | 17,224,185                                | 0             | 0          | 0         | 0          | (175,425)   | (175,425)                              |
| Hudson City School District                    | School | Summit     | 36,471,755                                | 41,583        | 0          | 0         | 860,100    | 18,603,913  | 19,505,596                             |
| Mogadore Local School District                 | School | Summit     | 2,595,210                                 | 0             | 0          | 0         | 224,324    | 1,149,629   | 1,373,953                              |
| Nordonia Hills City School District            | School | Summit     | 26,605,885                                | 44,951        | 0          | 0         | 676,253    | 16,007,826  | 16,729,030                             |
| Norton City School District                    | School | Summit     | 7,843,887                                 | 112,634       | 0          | 11,000    | 1,866,814  | 0           | 1,990,448                              |
| Revere Local School District                   | School | Summit     | 23,185,386                                | 0             | 215,051    | 0         | 904,497    | 18,195,542  | 19,315,090                             |
| Springfield Local School District              | School | Summit     | 10,111,010                                | 0             | 0          | 0         | 3,253,856  | 1,199,106   | 4,452,962                              |
| Stow-Munroe Falls City School District         | School | Summit     | 29,750,775                                | 86,938        | 482,900    | 430,555   | 25,076,078 | 277,275     | 26,353,746                             |
| Tallmadge City School District                 | School | Summit     | 13,514,240                                | 0             | 72,479     | 16,179    | 518,859    | 3,680,430   | 4,287,947                              |
| Twinsburg City School District                 | School | Summit     | 23,788,692                                | 0             | 0          | 0         | 7,628,790  | 21,533,588  | 29,162,378                             |
| Woodridge Local School District                | School | Summit     | 15,062,943                                | 7,656         | 0          | 0         | 3,136,808  | 4,469,444   | 7,613,908                              |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 1,471,885                                 | 5,710         | 2,716      | 0         | 336,548    | 98,102      | 443,076                                |
| Bristol Local School District                  | School | Trumbull   | 2,695,710                                 | 8,143         | 0          | 0         | 238,907    | 1,378,481   | 1,625,531                              |
| Brookfield Local School District               | School | Trumbull   | 4,139,668                                 | 0             | 0          | 0         | 0          | (1,787,474) | (1,787,474)                            |
| Champion Local School District                 | School | Trumbull   | 7,117,050                                 | 48,720        | 0          | 79,125    | 96,074     | 0           | 223,919                                |
| Girard City School District                    | School | Trumbull   | 4,951,120                                 | 2,696         | 0          | 0         | 859,610    | 3,520,866   | 4,383,172                              |
| Howland Local School District                  | School | Trumbull   | 17,710,093                                | 133,633       | 0          | 0         | 0          | (443,228)   | (309,595)                              |
| Hubbard Exempted Village School District       | School | Trumbull   | 7,072,706                                 | 30,348        | 0          | 192,463   | 569,620    | 0           | 792,431                                |
| Joseph Badger Local School District            | School | Trumbull   | 3,157,292                                 | 3,652         | 0          | 0         | 345,329    | 1,642,634   | 1,991,615                              |
| Labrae Local School District                   | School | Trumbull   | 3,966,643                                 | 35,377        | 0          | 0         | 260,206    | 802,079     | 1,097,662                              |
| Lakeview Local School District                 | School | Trumbull   | 8,460,848                                 | 80,766        | 0          | 0         | 196,006    | 553,194     | 829,966                                |
| Liberty Local School District                  | School | Trumbull   | 9,037,024                                 | 26,433        | 50,433     | 0         | 0          | (262,033)   | (185,167)                              |
| Lordstown Local School District                | School | Trumbull   | 3,645,122                                 | 0             | 0          | 0         | 0          | (326,694)   | (326,694)                              |
| Maplewood Local School District                | School | Trumbull   | 2,527,879                                 | 2,401         | 0          | 0         | 36,275     | 2,416,746   | 2,455,422                              |
| Mathews Local School District                  | School | Trumbull   | 5,637,210                                 | 25,378        | 0          | 133,685   | 24,055     | 614,577     | 797,695                                |
| McDonald Local School District                 | School | Trumbull   | 1,912,373                                 | 21,725        | 0          | 744       | 17,928     | 1,954,745   | 1,995,142                              |
| Newton Falls Exempted Village School District  | School | Trumbull   | 3,563,548                                 | 0             | 6,920      | 0         | 0          | (590,040)   | (583,120)                              |
| Niles City School District                     | School | Trumbull   | 8,165,340                                 | 0             | 0          | 0         | 117,744    | (1,983,761) | (1,866,017)                            |
| Southington Local School District              | School | Trumbull   | 1,519,251                                 | 457           | 0          | 1,250     | 474,598    | 549,881     | 1,026,186                              |
| Warren City School District                    | School | Trumbull   | 16,085,212                                | 0             | 0          | 555,445   | 1,404,931  | 7,779,867   | 9,740,243                              |
| Weathersfield Local School District            | School | Trumbull   | 2,551,431                                 | 34,168        | 0          | 0         | 16,428     | 418,593     | 469,189                                |
| Claymont City School District                  | School | Tuscarawas | 3,278,730                                 | 73,362        | 0          | 0         | 722,684    | 1,244,362   | 2,040,408                              |
| Dover City School District                     | School | Tuscarawas | 10,425,472                                | 0             | 0          | 0         | 883,379    | 6,400,649   | 7,284,028                              |
| Garaway Local School District                  | School | Tuscarawas | 5,142,025                                 | 1,369         | 0          | 0         | 158,777    | 1,293,378   | 1,453,524                              |
| Indian Valley Local School District            | School | Tuscarawas | 3,810,579                                 | 54,543        | 0          | 0         | 55,318     | 2,535,736   | 2,645,597                              |
| New Philadelphia City School District          | School | Tuscarawas | 12,259,071                                | 73,516        | 0          | 0         | 1,087,624  | 761,705     | 1,922,845                              |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 2,620,231                                 | 0             | 0          | 0         | 0          | (221,105)   | (221,105)                              |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
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| School                                      | Type   | County     | Total Deferred<br>Inflows Of<br>Resources | Fund Balances |            |           |           |            | * Total Fund<br>Balances<br>Deficits * |
|---------------------------------------------|--------|------------|-------------------------------------------|---------------|------------|-----------|-----------|------------|----------------------------------------|
|                                             |        |            |                                           | Nonspendable  | Restricted | Committed | Assigned  | Unassigned |                                        |
| Tuscarawas Valley Local School District     | School | Tuscarawas | 5,075,346                                 | 12,897        | 0          | 0         | 234,331   | 728,730    | 975,958                                |
| Fairbanks Local School District             | School | Union      | 5,073,579                                 | 0             | 0          | 0         | 73,640    | 4,482,468  | 4,556,108                              |
| Marysville Exempted Village School District | School | Union      | 20,409,865                                | 0             | 0          | 0         | 0         | (132,465)  | (132,465)                              |
| North Union Local School District           | School | Union      | 3,898,708                                 | 587           | 0          | 0         | 3,334,674 | 6,732,922  | 10,068,183                             |
| Lincolnview Local School District           | School | Van Wert   | 2,177,939                                 | 11,568        | 0          | 0         | 37,534    | 11,794,690 | 11,843,792                             |
| Vinton Local School District                | School | Vinton     | 5,381,387                                 | 46,909        | 0          | 114,853   | 810,020   | 12,657,965 | 13,629,747                             |
| Carlisle Local School District              | School | Warren     | 4,544,454                                 | 0             | 0          | 0         | 146,300   | (139,027)  | 7,273                                  |
| Franklin City School District               | School | Warren     | 13,422,134                                | 0             | 0          | 0         | 122,615   | 485,235    | 607,850                                |
| Kings Local School District                 | School | Warren     | 23,158,981                                | 0             | 0          | 11,000    | 366,436   | 8,493,074  | 8,870,510                              |
| Little Miami Local School District          | School | Warren     | 24,733,887                                | 0             | 0          | 0         | 827,725   | 15,001,571 | 15,829,296                             |
| Mason City School District                  | School | Warren     | 48,385,958                                | 0             | 0          | 0         | 2,085,713 | 28,026,632 | 30,112,345                             |
| Springboro Community City School District   | School | Warren     | 25,672,934                                | 0             | 96,355     | 0         | 302,205   | 5,795,925  | 6,194,485                              |
| Belpre City School District                 | School | Washington | 3,519,616                                 | 27,952        | 7,798      | 0         | 136,963   | 877,814    | 1,050,527                              |
| Frontier Local School District              | School | Washington | 1,304,272                                 | 0             | 0          | 0         | 22,689    | 281,515    | 304,204                                |
| Warren Local School District                | School | Washington | 8,703,200                                 | 143,587       | 14,198     | 405,486   | 71,156    | 3,722,126  | 4,356,553                              |
| Wolf Creek Local School District            | School | Washington | 4,910,777                                 | 94,516        | 0          | 12,547    | 264,262   | 7,437,205  | 7,808,530                              |
| Chippewa Local School District              | School | Wayne      | 3,656,784                                 | 58,340        | 0          | 0         | 937,836   | 5,575,141  | 6,571,317                              |
| Dalton Local School District                | School | Wayne      | 2,437,136                                 | 0             | 0          | 0         | 431,736   | 710,058    | 1,141,794                              |
| Wooster City School District                | School | Wayne      | 24,126,875                                | 0             | 0          | 0         | 1,007,207 | 26,299,633 | 27,306,840                             |
| Bowling Green City School District          | School | Wood       | 12,489,324                                | 199,344       | 0          | 536,959   | 1,799,112 | 8,609,333  | 11,144,748                             |
| Eastwood Local School District              | School | Wood       | 5,671,355                                 | 164,663       | 0          | 0         | 448,305   | 8,787,531  | 9,400,499                              |
| North Baltimore Local School District       | School | Wood       | 2,842,987                                 | 0             | 0          | 0         | 432,638   | 3,400,242  | 3,832,880                              |
| Otsego Local School District                | School | Wood       | 3,395,433                                 | 0             | 607,740    | 0         | 165,382   | 2,923,658  | 3,696,780                              |
| Perrysburg Exempted Village School District | School | Wood       | 19,837,717                                | 24,120        | 1,270      | 11,000    | 689,815   | 6,674,432  | 7,400,637                              |
| Rossford Exempted Village School District   | School | Wood       | 10,510,038                                | 61,307        | 2,188,456  | 0         | 1,376,149 | 4,727,584  | 8,353,496                              |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
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| School                                                    | Type    | County     | * Total Liabilities<br>Deferred Inflows Of<br>Resources And Fund<br>Balances * |
|-----------------------------------------------------------|---------|------------|--------------------------------------------------------------------------------|
|                                                           |         |            |                                                                                |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 9,894,326                                                                      |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 6,962,179                                                                      |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 10,139,714                                                                     |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 7,345,382                                                                      |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 4,251,080                                                                      |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 6,632,847                                                                      |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 31,370,943                                                                     |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 14,596,317                                                                     |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 14,401,038                                                                     |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 5,460,503                                                                      |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 2,215,283                                                                      |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 25,267,941                                                                     |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 18,524,409                                                                     |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 34,238,576                                                                     |
| Ehove Career Center                                       | CC/JVSD | Erie       | 13,100,968                                                                     |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 31,397,778                                                                     |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 6,202,627                                                                      |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 11,511,907                                                                     |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 67,470,096                                                                     |
| Four County Career Center                                 | CC/JVSD | Henry      | 11,779,467                                                                     |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 3,219,717                                                                      |
| Knox County Career Center                                 | CC/JVSD | Knox       | 13,210,876                                                                     |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 12,552,119                                                                     |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 3,826,327                                                                      |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 16,986,392                                                                     |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 16,005,792                                                                     |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 19,031,167                                                                     |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 17,477,105                                                                     |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 29,018,968                                                                     |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 6,640,631                                                                      |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 19,963,729                                                                     |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 11,607,105                                                                     |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 19,235,723                                                                     |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 21,668,171                                                                     |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 5,744,113                                                                      |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 31,883,893                                                                     |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 13,065,920                                                                     |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 16,153,009                                                                     |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 11,990,046                                                                     |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 5,076,317                                                                      |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 11,816,675                                                                     |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 11,588,062                                                                     |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 14,779,341                                                                     |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 19,728,649                                                                     |



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
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| School                                         | Type    | County     | * Total Liabilities<br>Deferred Inflows Of<br>Resources And Fund<br>Balances * |
|------------------------------------------------|---------|------------|--------------------------------------------------------------------------------|
|                                                |         |            |                                                                                |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 9,099,631                                                                      |
| Warren County Career Center                    | CC/JVSD | Warren     | 19,907,281                                                                     |
| Washington County Career Center                | CC/JVSD | Washington | 6,567,787                                                                      |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 12,849,858                                                                     |
| Penta Career Center                            | CC/JVSD | Wood       | 22,832,086                                                                     |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 921,546                                                                        |
| Brown County Educational Service Center        | ESC     | Brown      | 2,198,845                                                                      |
| Clark County Educational Service Center        | ESC     | Clark      | 2,394,419                                                                      |
| Clermont County Educational Service Center     | ESC     | Clermont   | 7,430,575                                                                      |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 2,298,254                                                                      |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 1,680,107                                                                      |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 17,913,172                                                                     |
| North Point Educational Service Center         | ESC     | Erie       | 8,897,310                                                                      |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 2,078,439                                                                      |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 22,795,348                                                                     |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 3,613,814                                                                      |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 1,506,475                                                                      |
| Geauga County Educational Service Center       | ESC     | Geauga     | 2,392,409                                                                      |
| Greene County Educational Service Center       | ESC     | Greene     | 2,973,017                                                                      |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 2,845,254                                                                      |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 13,222,017                                                                     |
| Hancock County Educational Service Center      | ESC     | Hancock    | 1,199,258                                                                      |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 2,621,727                                                                      |
| Knox County Educational Service Center         | ESC     | Knox       | 830,248                                                                        |
| Lake County Educational Service Center         | ESC     | Lake       | 3,326,735                                                                      |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 1,881,070                                                                      |
| Lorain County Educational Service Center       | ESC     | Lorain     | 2,755,486                                                                      |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 7,700,452                                                                      |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 4,131,126                                                                      |
| Medina County Educational Service Center       | ESC     | Medina     | 1,286,701                                                                      |
| Miami County Educational Service Center        | ESC     | Miami      | 5,260,114                                                                      |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 17,775,499                                                                     |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 5,005,541                                                                      |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 962,682                                                                        |
| Portage County Educational Service Center      | ESC     | Portage    | 790,776                                                                        |
| Putnam County Educational Service Center       | ESC     | Putnam     | 1,417,037                                                                      |
| Ross-Pike Educational Service District         | ESC     | Ross       | 3,930,796                                                                      |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 2,426,814                                                                      |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 1,001,904                                                                      |
| Stark County Educational Service Center        | ESC     | Stark      | 4,927,999                                                                      |
| Summit County Educational Service Center       | ESC     | Summit     | 8,194,964                                                                      |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 7,888,404                                                                      |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 2,336,155                                                                      |
| Wood County Educational Service Center         | ESC     | Wood       | 4,033,582                                                                      |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
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| School                                                   | Type   | County    | * Total Liabilities<br>Deferred Inflows Of<br>Resources And Fund<br>Balances * |
|----------------------------------------------------------|--------|-----------|--------------------------------------------------------------------------------|
|                                                          |        |           |                                                                                |
| Adams County/Ohio Valley School District                 | School | Adams     | 19,512,635                                                                     |
| Manchester Local School District                         | School | Adams     | 13,103,443                                                                     |
| Delphos City School District                             | School | Allen     | 4,778,829                                                                      |
| Ashland City School District                             | School | Ashland   | 20,298,720                                                                     |
| Hillsdale Local School District                          | School | Ashland   | 5,879,973                                                                      |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 8,275,614                                                                      |
| Mapleton Local School District                           | School | Ashland   | 4,129,050                                                                      |
| Ashtabula Area City School District                      | School | Ashtabula | 15,281,147                                                                     |
| Buckeye Local School District                            | School | Ashtabula | 11,608,792                                                                     |
| Conneaut Area City School District                       | School | Ashtabula | 7,434,163                                                                      |
| Geneva Area City School District                         | School | Ashtabula | 11,750,794                                                                     |
| Grand Valley Local School District                       | School | Ashtabula | 5,934,442                                                                      |
| Jefferson Area Local School District                     | School | Ashtabula | 8,287,617                                                                      |
| Athens City School District                              | School | Athens    | 23,395,642                                                                     |
| Federal-Hocking Local School District                    | School | Athens    | 7,447,665                                                                      |
| Nelsonville-York City School District                    | School | Athens    | 6,737,048                                                                      |
| Trimble Local School District                            | School | Athens    | 4,435,118                                                                      |
| Minster Local School District                            | School | Auglaize  | 5,970,468                                                                      |
| New Bremen Local School District                         | School | Auglaize  | 8,251,885                                                                      |
| Barnesville Exempted Village School District             | School | Belmont   | 8,622,009                                                                      |
| Bellaire Local School District                           | School | Belmont   | 4,838,321                                                                      |
| Bridgeport Exempted Village School District              | School | Belmont   | 3,609,641                                                                      |
| Martins Ferry City School District                       | School | Belmont   | 4,681,752                                                                      |
| Shadyside Local School District                          | School | Belmont   | 5,050,374                                                                      |
| St. Clairsville-Richland City School District            | School | Belmont   | 9,887,512                                                                      |
| Union Local School District                              | School | Belmont   | 5,074,150                                                                      |
| Eastern Local School District                            | School | Brown     | 6,471,696                                                                      |
| Fayetteville-Perry Local School District                 | School | Brown     | 3,228,461                                                                      |
| Western Brown Local School District                      | School | Brown     | 8,721,010                                                                      |
| Edgewood City School District                            | School | Butler    | 22,663,916                                                                     |
| Fairfield City School District                           | School | Butler    | 85,732,036                                                                     |
| Lakota Local School District                             | School | Butler    | 139,863,495                                                                    |
| Madison Local School District                            | School | Butler    | 6,278,480                                                                      |
| Middletown City School District                          | School | Butler    | 32,743,782                                                                     |
| Monroe Local School District                             | School | Butler    | 19,587,292                                                                     |
| New Miami Local School District                          | School | Butler    | 5,419,640                                                                      |
| Ross Local School District                               | School | Butler    | 19,418,946                                                                     |
| Talawanda School District                                | School | Butler    | 41,126,312                                                                     |
| Brown Local School District                              | School | Carroll   | 6,439,884                                                                      |
| Carrollton Exempted Village School District              | School | Carroll   | 12,095,495                                                                     |
| Mechanicsburg Exempted Village School District           | School | Champaign | 4,115,805                                                                      |
| Triad Local School District                              | School | Champaign | 3,804,541                                                                      |
| Clark Shawnee Local School District                      | School | Clark     | 13,184,981                                                                     |
| Greenon Local School District                            | School | Clark     | 10,445,072                                                                     |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
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| School                                                    | Type   | County     | * Total Liabilities<br>Deferred Inflows Of<br>Resources And Fund<br>Balances * |
|-----------------------------------------------------------|--------|------------|--------------------------------------------------------------------------------|
|                                                           |        |            |                                                                                |
| Northeastern Local School District                        | School | Clark      | 19,053,113                                                                     |
| Northwestern Local School District                        | School | Clark      | 13,138,410                                                                     |
| Southeastern Local School District                        | School | Clark      | 8,627,548                                                                      |
| Springfield City School District                          | School | Clark      | 57,990,815                                                                     |
| Tecumseh Local School District                            | School | Clark      | 10,819,591                                                                     |
| Batavia Local School District                             | School | Clermont   | 7,634,722                                                                      |
| Bethel-Tate Local School District                         | School | Clermont   | 5,242,092                                                                      |
| Clermont Northeastern Local School District               | School | Clermont   | 9,088,417                                                                      |
| Felicity-Franklin Local School District                   | School | Clermont   | 4,027,763                                                                      |
| Goshen Local School District                              | School | Clermont   | 10,317,952                                                                     |
| Milford Exempted Village School District                  | School | Clermont   | 57,051,825                                                                     |
| New Richmond Exempted Village School District             | School | Clermont   | 36,790,368                                                                     |
| West Clermont Local School District                       | School | Clermont   | 44,950,889                                                                     |
| Williamsburg Local School District                        | School | Clermont   | 5,422,130                                                                      |
| Blanchester Local School District                         | School | Clinton    | 8,972,254                                                                      |
| Clinton Massie Local School District                      | School | Clinton    | 7,756,743                                                                      |
| East Clinton Local School District                        | School | Clinton    | 7,550,933                                                                      |
| Wilmington City School District                           | School | Clinton    | 20,042,775                                                                     |
| Beaver Local School District                              | School | Columbiana | 5,495,727                                                                      |
| Columbiana Exempted Village School District               | School | Columbiana | 7,062,814                                                                      |
| Crestview Local School District                           | School | Columbiana | 4,216,736                                                                      |
| East Liverpool City School District                       | School | Columbiana | 8,342,681                                                                      |
| East Palestine City School District                       | School | Columbiana | 3,623,627                                                                      |
| Lisbon Exempted Village School District                   | School | Columbiana | 4,728,917                                                                      |
| Salem City School District                                | School | Columbiana | 10,733,538                                                                     |
| Southern Local School District                            | School | Columbiana | 1,979,927                                                                      |
| United Local School District                              | School | Columbiana | 8,540,236                                                                      |
| Wellsville Local School District                          | School | Columbiana | 2,480,352                                                                      |
| Coshocton City School District                            | School | Coshocton  | 7,158,292                                                                      |
| Ridgewood Local School District                           | School | Coshocton  | 7,571,305                                                                      |
| River View Local School District                          | School | Coshocton  | 15,199,879                                                                     |
| Buckeye Central Local School District                     | School | Crawford   | 6,240,255                                                                      |
| Bucyrus City School District                              | School | Crawford   | 9,402,296                                                                      |
| Colonel Crawford Local School District                    | School | Crawford   | 4,578,116                                                                      |
| Galion City School District                               | School | Crawford   | 7,162,831                                                                      |
| Wynford Local School District                             | School | Crawford   | 4,016,430                                                                      |
| Bay Village City School District                          | School | Cuyahoga   | 35,166,229                                                                     |
| Beachwood City School District                            | School | Cuyahoga   | 51,211,333                                                                     |
| Bedford City School District                              | School | Cuyahoga   | 44,076,536                                                                     |
| Berea City School District                                | School | Cuyahoga   | 59,933,238                                                                     |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 44,209,334                                                                     |
| Brooklyn City School District                             | School | Cuyahoga   | 13,336,869                                                                     |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 31,511,453                                                                     |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 107,755,275                                                                    |

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| School                                       | Type   | County    | * Total Liabilities<br>Deferred Inflows Of<br>Resources And Fund<br>Balances * |
|----------------------------------------------|--------|-----------|--------------------------------------------------------------------------------|
|                                              |        |           |                                                                                |
| Cleveland Municipal School District          | School | Cuyahoga  | 428,646,844                                                                    |
| Cuyahoga Heights Local School District       | School | Cuyahoga  | 14,441,069                                                                     |
| East Cleveland City School District          | School | Cuyahoga  | 28,053,828                                                                     |
| Euclid City School District                  | School | Cuyahoga  | 46,616,685                                                                     |
| Fairview Park City School District           | School | Cuyahoga  | 33,186,738                                                                     |
| Garfield Heights City School District        | School | Cuyahoga  | 25,373,455                                                                     |
| Independence Local School District           | School | Cuyahoga  | 24,699,141                                                                     |
| Lakewood City School District                | School | Cuyahoga  | 66,207,028                                                                     |
| Maple Heights City School District           | School | Cuyahoga  | 17,400,914                                                                     |
| Mayfield City School District                | School | Cuyahoga  | 83,523,176                                                                     |
| North Olmsted City School District           | School | Cuyahoga  | 63,501,249                                                                     |
| North Royalton City School District          | School | Cuyahoga  | 47,429,197                                                                     |
| Olmsted Falls City School District           | School | Cuyahoga  | 37,536,112                                                                     |
| Orange City School District                  | School | Cuyahoga  | 70,098,708                                                                     |
| Parma City School District                   | School | Cuyahoga  | 106,975,381                                                                    |
| Richmond Heights Local School District       | School | Cuyahoga  | 11,140,655                                                                     |
| Rocky River City School District             | School | Cuyahoga  | 34,580,434                                                                     |
| Shaker Heights City School District          | School | Cuyahoga  | 93,860,488                                                                     |
| Solon City School District                   | School | Cuyahoga  | 84,050,065                                                                     |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 59,724,561                                                                     |
| Strongsville City School District            | School | Cuyahoga  | 61,854,316                                                                     |
| Warrensville Heights City School District    | School | Cuyahoga  | 37,213,277                                                                     |
| Westlake City School District                | School | Cuyahoga  | 60,429,131                                                                     |
| Greenville City School District              | School | Darke     | 19,923,853                                                                     |
| Ayersville Local School District             | School | Defiance  | 7,354,745                                                                      |
| Big Walnut Local School District             | School | Delaware  | 27,814,265                                                                     |
| Buckeye Valley Local School District         | School | Delaware  | 18,335,062                                                                     |
| Delaware City School District                | School | Delaware  | 37,848,338                                                                     |
| Olentangy Local School District              | School | Delaware  | 200,061,928                                                                    |
| Edison Local School District                 | School | Erie      | 10,569,914                                                                     |
| Huron City School District                   | School | Erie      | 15,952,740                                                                     |
| Kelleys Island Local School District         | School | Erie      | 1,435,511                                                                      |
| Margaretta Local School District             | School | Erie      | 8,514,650                                                                      |
| Perkins Local School District                | School | Erie      | 14,107,254                                                                     |
| Sandusky City School District                | School | Erie      | 23,760,068                                                                     |
| Vermilion Local School District              | School | Erie      | 31,602,499                                                                     |
| Amanda-Clearcreek Local School District      | School | Fairfield | 13,339,081                                                                     |
| Bloom-Carroll Local School District          | School | Fairfield | 10,461,723                                                                     |
| Fairfield Union Local School District        | School | Fairfield | 14,507,870                                                                     |
| Lancaster City School District               | School | Fairfield | 63,675,848                                                                     |
| Liberty Union-Thurston Local School District | School | Fairfield | 11,284,561                                                                     |
| Pickerington Local School District           | School | Fairfield | 68,904,364                                                                     |
| Miami Trace Local School District            | School | Fayette   | 25,036,555                                                                     |
| Washington Court House City School District  | School | Fayette   | 7,617,886                                                                      |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
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| School                                          | Type   | County   | * Total Liabilities<br>Deferred Inflows Of<br>Resources And Fund<br>Balances * |
|-------------------------------------------------|--------|----------|--------------------------------------------------------------------------------|
|                                                 |        |          |                                                                                |
| Canal Winchester Local School District          | School | Franklin | 33,035,195                                                                     |
| Columbus City School District                   | School | Franklin | 642,647,364                                                                    |
| Dublin City School District                     | School | Franklin | 283,369,496                                                                    |
| Gahanna-Jefferson City School District          | School | Franklin | 90,080,269                                                                     |
| Grandview Heights City School District          | School | Franklin | 15,454,378                                                                     |
| Groveport Madison Local School District         | School | Franklin | 27,024,146                                                                     |
| Hamilton Local School District                  | School | Franklin | 15,330,069                                                                     |
| Hilliard City School District                   | School | Franklin | 142,236,306                                                                    |
| New Albany-Plain Local School District          | School | Franklin | 58,159,973                                                                     |
| Southwestern City School District               | School | Franklin | 209,932,242                                                                    |
| Upper Arlington City School District            | School | Franklin | 106,774,908                                                                    |
| Westerville City School District                | School | Franklin | 162,258,556                                                                    |
| Whitehall City School District                  | School | Franklin | 23,497,506                                                                     |
| Worthington City School District                | School | Franklin | 156,422,866                                                                    |
| Archbold Area Local School District             | School | Fulton   | 8,864,610                                                                      |
| Wauseon Exempted Village School District        | School | Fulton   | 7,438,755                                                                      |
| Gallia Local School District                    | School | Gallia   | 16,409,297                                                                     |
| Gallipolis City School District                 | School | Gallia   | 7,485,631                                                                      |
| Berkshire Local School District                 | School | Geauga   | 6,800,220                                                                      |
| Cardinal Local School District                  | School | Geauga   | 6,674,299                                                                      |
| Kenston Local School District                   | School | Geauga   | 37,087,293                                                                     |
| Ledgemont Local School District                 | School | Geauga   | 2,601,677                                                                      |
| West Geauga Local School District               | School | Geauga   | 28,623,491                                                                     |
| Beavercreek City School District                | School | Greene   | 76,146,403                                                                     |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 20,489,112                                                                     |
| Cedar Cliff Local School District               | School | Greene   | 5,299,549                                                                      |
| Fairborn City School District                   | School | Greene   | 28,365,068                                                                     |
| Greeneview Local School District                | School | Greene   | 11,021,562                                                                     |
| Xenia Community School District                 | School | Greene   | 32,804,083                                                                     |
| Yellow Springs Exempted Village School District | School | Greene   | 7,389,943                                                                      |
| Cambridge City School District                  | School | Guernsey | 9,070,569                                                                      |
| East Guernsey Local School District             | School | Guernsey | 6,555,290                                                                      |
| Rolling Hills Local School District             | School | Guernsey | 11,446,057                                                                     |
| Cincinnati City School District                 | School | Hamilton | 408,556,055                                                                    |
| Deer Park Community City School District        | School | Hamilton | 16,088,825                                                                     |
| Finneytown Local School District                | School | Hamilton | 14,897,600                                                                     |
| Forest Hills Local School District              | School | Hamilton | 62,747,531                                                                     |
| Indian Hill Exempted Village School District    | School | Hamilton | 59,001,970                                                                     |
| Loveland City School District                   | School | Hamilton | 31,912,194                                                                     |
| Madeira City School District                    | School | Hamilton | 20,845,923                                                                     |
| Mariemont City School District                  | School | Hamilton | 23,014,625                                                                     |
| Mt. Healthy City School District                | School | Hamilton | 22,968,103                                                                     |
| North College Hill City School District         | School | Hamilton | 4,770,508                                                                      |
| Northwest Local School District                 | School | Hamilton | 85,424,269                                                                     |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
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| School                                          | Type   | County    | * Total Liabilities<br>Deferred Inflows Of<br>Resources And Fund<br>Balances * |
|-------------------------------------------------|--------|-----------|--------------------------------------------------------------------------------|
|                                                 |        |           |                                                                                |
| Norwood City School District                    | School | Hamilton  | 21,141,922                                                                     |
| Oak Hills Local School District                 | School | Hamilton  | 57,092,419                                                                     |
| Princeton City School District                  | School | Hamilton  | 70,482,425                                                                     |
| Reading Community City School District          | School | Hamilton  | 10,767,039                                                                     |
| Southwest Local School District                 | School | Hamilton  | 18,128,899                                                                     |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 11,502,073                                                                     |
| Sycamore Community City School District         | School | Hamilton  | 93,487,309                                                                     |
| Three Rivers Local School District              | School | Hamilton  | 23,599,058                                                                     |
| Winton Woods City School District               | School | Hamilton  | 38,635,874                                                                     |
| Wyoming City School District                    | School | Hamilton  | 22,104,047                                                                     |
| Arcadia Local School District                   | School | Hancock   | 7,705,923                                                                      |
| Arlington Local School District                 | School | Hancock   | 3,678,563                                                                      |
| Findlay City School District                    | School | Hancock   | 39,737,512                                                                     |
| Liberty Benton Local School District            | School | Hancock   | 11,974,066                                                                     |
| Van Buren Local School District                 | School | Hancock   | 13,836,940                                                                     |
| Conotton Valley Union Local School District     | School | Harrison  | 3,291,916                                                                      |
| Holgate Local School District                   | School | Henry     | 3,704,381                                                                      |
| Liberty Center Local School District            | School | Henry     | 11,769,598                                                                     |
| Napoleon Area City School District              | School | Henry     | 20,579,158                                                                     |
| Patrick Henry Local School District             | School | Henry     | 8,419,067                                                                      |
| Fairfield Local School District                 | School | Highland  | 3,751,273                                                                      |
| Greenfield Exempted Village School District     | School | Highland  | 15,413,788                                                                     |
| Hillsboro City School District                  | School | Highland  | 12,926,118                                                                     |
| Lynchburg Clay Local School District            | School | Highland  | 8,980,306                                                                      |
| Logan-Hocking Local School District             | School | Hocking   | 20,592,592                                                                     |
| East Holmes Local School District               | School | Holmes    | 14,224,797                                                                     |
| West Holmes Local School District               | School | Holmes    | 17,630,340                                                                     |
| Bellevue City School District                   | School | Huron     | 14,657,671                                                                     |
| Monroeville Local School District               | School | Huron     | 2,955,770                                                                      |
| New London Local School District                | School | Huron     | 4,024,947                                                                      |
| Norwalk City School District                    | School | Huron     | 12,529,213                                                                     |
| South Central Local School District             | School | Huron     | 4,628,625                                                                      |
| Western Reserve Local School District           | School | Huron     | 4,793,255                                                                      |
| Willard City School District                    | School | Huron     | 6,193,624                                                                      |
| Wellston City School District                   | School | Jackson   | 8,990,087                                                                      |
| Buckeye Local School District                   | School | Jefferson | 9,574,529                                                                      |
| Edison Local School District                    | School | Jefferson | 10,862,713                                                                     |
| Indian Creek Local School District              | School | Jefferson | 9,910,417                                                                      |
| Steubenville City School District               | School | Jefferson | 8,805,770                                                                      |
| Toronto City School District                    | School | Jefferson | 2,963,595                                                                      |
| Kirtland Local School District                  | School | Lake      | 18,504,868                                                                     |
| Mentor Exempted Village School District         | School | Lake      | 116,864,092                                                                    |
| Perry Local School District                     | School | Lake      | 35,250,908                                                                     |
| Riverside Local School District                 | School | Lake      | 29,576,716                                                                     |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
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| School                                            | Type   | County   | * Total Liabilities<br>Deferred Inflows Of<br>Resources And Fund<br>Balances * |
|---------------------------------------------------|--------|----------|--------------------------------------------------------------------------------|
|                                                   |        |          |                                                                                |
| Willoughby-Eastlake City School District          | School | Lake     | 77,617,822                                                                     |
| Chesapeake Union Exempted Village School District | School | Lawrence | 4,581,062                                                                      |
| Dawson-Bryant Local School District               | School | Lawrence | 5,951,212                                                                      |
| Fairland Local School District                    | School | Lawrence | 7,742,738                                                                      |
| Ironton City School District                      | School | Lawrence | 5,882,532                                                                      |
| Rock Hill Local School District                   | School | Lawrence | 7,472,272                                                                      |
| South Point Local School District                 | School | Lawrence | 11,452,824                                                                     |
| Symmes Valley Local School District               | School | Lawrence | 4,477,923                                                                      |
| Granville Exempted Village School District        | School | Licking  | 20,769,762                                                                     |
| Heath City School District                        | School | Licking  | 11,157,054                                                                     |
| Johnstown-Monroe Local School District            | School | Licking  | 24,010,429                                                                     |
| Lakewood Local School District                    | School | Licking  | 25,712,565                                                                     |
| Licking Heights Local School District             | School | Licking  | 26,552,086                                                                     |
| Licking Valley Local School District              | School | Licking  | 12,002,838                                                                     |
| Newark City School District                       | School | Licking  | 43,530,669                                                                     |
| North Fork Local School District                  | School | Licking  | 8,861,131                                                                      |
| Northridge Local School District                  | School | Licking  | 15,638,851                                                                     |
| Riverside Local School District                   | School | Logan    | 4,311,156                                                                      |
| Amherst Exempted Village School District          | School | Lorain   | 27,424,800                                                                     |
| Avon Lake City School District                    | School | Lorain   | 38,183,397                                                                     |
| Avon Local School District                        | School | Lorain   | 37,542,620                                                                     |
| Columbia Local School District                    | School | Lorain   | 8,585,886                                                                      |
| Elyria City School District                       | School | Lorain   | 45,707,918                                                                     |
| Firelands Local School District                   | School | Lorain   | 12,846,886                                                                     |
| Keystone Local School District                    | School | Lorain   | 7,929,990                                                                      |
| Lorain City School District                       | School | Lorain   | 32,705,828                                                                     |
| Midview Local School District                     | School | Lorain   | 18,465,356                                                                     |
| North Ridgeville City School District             | School | Lorain   | 37,052,540                                                                     |
| Oberlin City School District                      | School | Lorain   | 7,889,964                                                                      |
| Sheffield-Sheffield Lake City School District     | School | Lorain   | 16,458,371                                                                     |
| Wellington Exempted Village School District       | School | Lorain   | 8,382,051                                                                      |
| Anthony Wayne Local School District               | School | Lucas    | 29,526,482                                                                     |
| Oregon City School District                       | School | Lucas    | 28,729,883                                                                     |
| Ottawa Hills Local School District                | School | Lucas    | 16,522,331                                                                     |
| Springfield Local School District                 | School | Lucas    | 24,595,488                                                                     |
| Sylvania City School District                     | School | Lucas    | 57,099,479                                                                     |
| Toledo City School District                       | School | Lucas    | 151,038,285                                                                    |
| Washington Local School District                  | School | Lucas    | 68,812,729                                                                     |
| Jefferson Local School District                   | School | Madison  | 10,463,074                                                                     |
| Jonathan Alder Local School District              | School | Madison  | 7,806,198                                                                      |
| London City School District                       | School | Madison  | 12,384,880                                                                     |
| Madison-Plains Local School District              | School | Madison  | 10,797,731                                                                     |
| Austintown Local School District                  | School | Mahoning | 24,022,968                                                                     |
| Boardman Local School District                    | School | Mahoning | 39,287,340                                                                     |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
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| School                                     | Type   | County     | * Total Liabilities<br>Deferred Inflows Of<br>Resources And Fund<br>Balances * |
|--------------------------------------------|--------|------------|--------------------------------------------------------------------------------|
|                                            |        |            |                                                                                |
| Campbell City School District              | School | Mahoning   | 3,177,526                                                                      |
| Canfield Local School District             | School | Mahoning   | 26,120,145                                                                     |
| Jackson-Milton Local School District       | School | Mahoning   | 7,770,231                                                                      |
| Lowellville Local School District          | School | Mahoning   | 3,590,829                                                                      |
| Poland Local School District               | School | Mahoning   | 16,767,297                                                                     |
| Sebring Local School District              | School | Mahoning   | 2,153,164                                                                      |
| South Range Local School District          | School | Mahoning   | 6,594,341                                                                      |
| Springfield Local School District          | School | Mahoning   | 5,987,699                                                                      |
| Struthers City School District             | School | Mahoning   | 12,350,228                                                                     |
| West Branch Local School District          | School | Mahoning   | 9,232,492                                                                      |
| Western Reserve Local School District      | School | Mahoning   | 4,268,167                                                                      |
| Youngstown City School District            | School | Mahoning   | 37,953,039                                                                     |
| Elgin Local School District                | School | Marion     | 10,720,365                                                                     |
| Marion City School District                | School | Marion     | 25,730,730                                                                     |
| Pleasant Local School District             | School | Marion     | 5,654,427                                                                      |
| Ridgedale Local School District            | School | Marion     | 6,821,689                                                                      |
| River Valley Local School District         | School | Marion     | 8,366,757                                                                      |
| Black River Local School District          | School | Medina     | 7,002,525                                                                      |
| Brunswick City School District             | School | Medina     | 37,370,066                                                                     |
| Buckeye Local School District              | School | Medina     | 16,361,643                                                                     |
| Cloverleaf Local School District           | School | Medina     | 17,579,694                                                                     |
| Highland Local School District             | School | Medina     | 33,746,648                                                                     |
| Medina City School District                | School | Medina     | 69,107,949                                                                     |
| Wadsworth City School District             | School | Medina     | 28,668,207                                                                     |
| Eastern Local School District              | School | Meigs      | 2,884,440                                                                      |
| Meigs Local School District                | School | Meigs      | 5,913,479                                                                      |
| Southern Local School District             | School | Meigs      | 3,400,312                                                                      |
| Bethel Local School District               | School | Miami      | 6,616,409                                                                      |
| Covington Exempted Village School District | School | Miami      | 4,680,817                                                                      |
| Miami East Local School District           | School | Miami      | 7,287,453                                                                      |
| Piqua City School District                 | School | Miami      | 22,104,007                                                                     |
| Tipp City Exempted Village School District | School | Miami      | 15,279,196                                                                     |
| Troy City School District                  | School | Miami      | 29,060,455                                                                     |
| Switzerland of Ohio Local School District  | School | Monroe     | 12,834,054                                                                     |
| Brookville Local School District           | School | Montgomery | 9,437,832                                                                      |
| Centerville City School District           | School | Montgomery | 80,481,322                                                                     |
| Dayton City School District                | School | Montgomery | 105,280,697                                                                    |
| Huber Heights City School District         | School | Montgomery | 37,758,254                                                                     |
| Jefferson Township Local School District   | School | Montgomery | 7,868,894                                                                      |
| Kettering City School District             | School | Montgomery | 70,021,955                                                                     |
| Mad River Local School District            | School | Montgomery | 26,940,742                                                                     |
| Miamisburg City School District            | School | Montgomery | 39,533,162                                                                     |
| New Lebanon Local School District          | School | Montgomery | 10,012,735                                                                     |
| Northmont City School District             | School | Montgomery | 36,575,586                                                                     |



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
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| School                                       | Type   | County     | * Total Liabilities<br>Deferred Inflows Of<br>Resources And Fund<br>Balances * |
|----------------------------------------------|--------|------------|--------------------------------------------------------------------------------|
|                                              |        |            |                                                                                |
| Northridge Local School District             | School | Montgomery | 18,925,989                                                                     |
| Oakwood City School District                 | School | Montgomery | 18,196,262                                                                     |
| Trotwood-Madison City School District        | School | Montgomery | 34,505,384                                                                     |
| Valley View Local School District            | School | Montgomery | 8,094,050                                                                      |
| Vandalia-Butler City School District         | School | Montgomery | 32,843,568                                                                     |
| West Carrollton City School District         | School | Montgomery | 28,577,374                                                                     |
| Morgan Local School District                 | School | Morgan     | 13,771,602                                                                     |
| Cardington-Lincoln Local School District     | School | Morrow     | 3,049,913                                                                      |
| Highland Local School District               | School | Morrow     | 9,833,609                                                                      |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 7,718,669                                                                      |
| Northmor Local School District               | School | Morrow     | 3,995,050                                                                      |
| East Muskingum Local School Dist             | School | Muskingum  | 11,412,599                                                                     |
| Franklin Local School District               | School | Muskingum  | 15,252,574                                                                     |
| Maysville Local School District              | School | Muskingum  | 5,708,713                                                                      |
| Tri-Valley Local School District             | School | Muskingum  | 11,615,321                                                                     |
| West Muskingum Local School District         | School | Muskingum  | 9,578,837                                                                      |
| Zanesville City School District              | School | Muskingum  | 15,015,292                                                                     |
| Caldwell Exempted Village School District    | School | Noble      | 6,235,988                                                                      |
| Noble Local School District                  | School | Noble      | 8,511,256                                                                      |
| Crooksville Exempted Village School District | School | Perry      | 2,909,151                                                                      |
| Circleville City School District             | School | Pickaway   | 24,942,375                                                                     |
| Logan Elm Local School District              | School | Pickaway   | 16,695,941                                                                     |
| Teays Valley Local School District           | School | Pickaway   | 20,899,574                                                                     |
| Westfall Local School District               | School | Pickaway   | 16,375,760                                                                     |
| Scioto Valley Local School District          | School | Pike       | 10,904,577                                                                     |
| Waverly City School District                 | School | Pike       | 8,487,056                                                                      |
| Western Local School District                | School | Pike       | 3,520,126                                                                      |
| Aurora City School District                  | School | Portage    | 29,927,695                                                                     |
| Crestwood Local School District              | School | Portage    | 10,119,284                                                                     |
| Field Local School District                  | School | Portage    | 12,297,012                                                                     |
| James A. Garfield Local School District      | School | Portage    | 6,987,704                                                                      |
| Kent City School District                    | School | Portage    | 41,312,500                                                                     |
| Ravenna City School District                 | School | Portage    | 11,299,012                                                                     |
| Rootstown Local School District              | School | Portage    | 7,860,424                                                                      |
| Southeast Local School District              | School | Portage    | 20,226,493                                                                     |
| Streetsboro City School District             | School | Portage    | 17,785,310                                                                     |
| Waterloo Local School District               | School | Portage    | 6,049,800                                                                      |
| Windham Exempted Village School District     | School | Portage    | 5,014,539                                                                      |
| Tri-County North Local School District       | School | Preble     | 5,492,314                                                                      |
| Clear Fork Valley Local School District      | School | Richland   | 11,388,246                                                                     |
| Crestview Local School District              | School | Richland   | 8,600,240                                                                      |
| Lucas Local School District                  | School | Richland   | 7,675,850                                                                      |
| Madison Local School District                | School | Richland   | 15,003,910                                                                     |
| Mansfield City School District               | School | Richland   | 23,715,723                                                                     |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
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| School                                               | Type   | County   | * Total Liabilities<br>Deferred Inflows Of<br>Resources And Fund<br>Balances * |
|------------------------------------------------------|--------|----------|--------------------------------------------------------------------------------|
|                                                      |        |          |                                                                                |
| Ontario Local School District                        | School | Richland | 13,741,017                                                                     |
| Plymouth Local School District                       | School | Richland | 5,172,754                                                                      |
| Shelby City School District                          | School | Richland | 11,980,755                                                                     |
| Adena Local School District                          | School | Ross     | 6,528,043                                                                      |
| Chillicothe City School District                     | School | Ross     | 16,892,876                                                                     |
| Huntington Local School District                     | School | Ross     | 5,637,648                                                                      |
| Paint Valley Local School District                   | School | Ross     | 4,434,585                                                                      |
| Southeastern Local School District                   | School | Ross     | 10,678,603                                                                     |
| Union-Scioto Local School District                   | School | Ross     | 16,337,547                                                                     |
| Zane Trace Local School District                     | School | Ross     | 8,016,183                                                                      |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 11,280,049                                                                     |
| Fremont City School District                         | School | Sandusky | 27,078,112                                                                     |
| Gibsonburg Exempted Village School District          | School | Sandusky | 2,632,261                                                                      |
| Woodmore Local School District                       | School | Sandusky | 4,492,904                                                                      |
| Bloom Vernon Local School District                   | School | Scioto   | 3,670,106                                                                      |
| Clay Local School District                           | School | Scioto   | 1,927,804                                                                      |
| Green Local School District                          | School | Scioto   | 3,508,849                                                                      |
| Minford Local School District                        | School | Scioto   | 3,657,134                                                                      |
| New Boston Local School District                     | School | Scioto   | 2,779,901                                                                      |
| Northwest Local School District                      | School | Scioto   | 3,395,975                                                                      |
| Portsmouth City School District                      | School | Scioto   | 6,683,079                                                                      |
| Washington-Nile Local School District                | School | Scioto   | 5,627,334                                                                      |
| Wheelersburg Local School District                   | School | Scioto   | 5,112,330                                                                      |
| Bettsville Local School District                     | School | Seneca   | 17,341                                                                         |
| Seneca-East Local School District                    | School | Seneca   | 3,788,384                                                                      |
| Tiffin City School District                          | School | Seneca   | 17,499,075                                                                     |
| Anna Local School District                           | School | Shelby   | 7,792,798                                                                      |
| Botkins Local School District                        | School | Shelby   | 5,250,561                                                                      |
| Fort Loramie Local School District                   | School | Shelby   | 6,444,123                                                                      |
| Hardin-Houston Local School District                 | School | Shelby   | 4,478,015                                                                      |
| Russia Local School District                         | School | Shelby   | 2,900,761                                                                      |
| Alliance City School District                        | School | Stark    | 13,652,781                                                                     |
| Canton City School District                          | School | Stark    | 42,031,079                                                                     |
| Canton Local School District                         | School | Stark    | 12,625,926                                                                     |
| Fairless Local School District                       | School | Stark    | 7,739,228                                                                      |
| Jackson Local School District                        | School | Stark    | 65,495,630                                                                     |
| Lake Local School District                           | School | Stark    | 19,387,588                                                                     |
| Louisville City School District                      | School | Stark    | 10,722,886                                                                     |
| Marlington Local School District                     | School | Stark    | 17,572,038                                                                     |
| Massillon City School District                       | School | Stark    | 28,197,632                                                                     |
| Minerva Local School District                        | School | Stark    | 8,426,196                                                                      |
| North Canton City School District                    | School | Stark    | 31,667,953                                                                     |
| Perry Local School District                          | School | Stark    | 39,453,831                                                                     |
| Plain Local School District                          | School | Stark    | 44,968,877                                                                     |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                         | Type   | County     | * Total Liabilities<br>Deferred Inflows Of<br>Resources And Fund<br>Balances * |
|------------------------------------------------|--------|------------|--------------------------------------------------------------------------------|
|                                                |        |            |                                                                                |
| Sandy Valley Local School District             | School | Stark      | 7,535,275                                                                      |
| Tuslaw Local School District                   | School | Stark      | 8,858,147                                                                      |
| Akron City School District                     | School | Summit     | 158,788,153                                                                    |
| Barberton City School District                 | School | Summit     | 24,634,994                                                                     |
| Copley-Fairlawn City School District           | School | Summit     | 44,704,916                                                                     |
| Coventry Local School District                 | School | Summit     | 11,363,860                                                                     |
| Cuyahoga Falls City School District            | School | Summit     | 33,356,688                                                                     |
| Green Local School District                    | School | Summit     | 23,672,877                                                                     |
| Hudson City School District                    | School | Summit     | 62,620,233                                                                     |
| Mogadore Local School District                 | School | Summit     | 4,881,497                                                                      |
| Nordonia Hills City School District            | School | Summit     | 46,828,908                                                                     |
| Norton City School District                    | School | Summit     | 11,714,459                                                                     |
| Revere Local School District                   | School | Summit     | 46,502,170                                                                     |
| Springfield Local School District              | School | Summit     | 19,672,789                                                                     |
| Stow-Munroe Falls City School District         | School | Summit     | 61,463,031                                                                     |
| Tallmadge City School District                 | School | Summit     | 20,454,235                                                                     |
| Twinsburg City School District                 | School | Summit     | 57,693,988                                                                     |
| Woodridge Local School District                | School | Summit     | 25,555,523                                                                     |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 2,220,351                                                                      |
| Bristol Local School District                  | School | Trumbull   | 4,927,966                                                                      |
| Brookfield Local School District               | School | Trumbull   | 4,535,922                                                                      |
| Champion Local School District                 | School | Trumbull   | 8,743,790                                                                      |
| Girard City School District                    | School | Trumbull   | 10,957,576                                                                     |
| Howland Local School District                  | School | Trumbull   | 20,489,706                                                                     |
| Hubbard Exempted Village School District       | School | Trumbull   | 10,158,350                                                                     |
| Joseph Badger Local School District            | School | Trumbull   | 5,871,097                                                                      |
| Labrae Local School District                   | School | Trumbull   | 6,519,073                                                                      |
| Lakeview Local School District                 | School | Trumbull   | 11,030,810                                                                     |
| Liberty Local School District                  | School | Trumbull   | 10,894,309                                                                     |
| Lordstown Local School District                | School | Trumbull   | 4,076,955                                                                      |
| Maplewood Local School District                | School | Trumbull   | 5,713,931                                                                      |
| Mathews Local School District                  | School | Trumbull   | 7,501,645                                                                      |
| McDonald Local School District                 | School | Trumbull   | 4,608,805                                                                      |
| Newton Falls Exempted Village School District  | School | Trumbull   | 4,149,088                                                                      |
| Niles City School District                     | School | Trumbull   | 8,471,165                                                                      |
| Southington Local School District              | School | Trumbull   | 3,005,690                                                                      |
| Warren City School District                    | School | Trumbull   | 31,940,970                                                                     |
| Weathersfield Local School District            | School | Trumbull   | 3,883,487                                                                      |
| Claymont City School District                  | School | Tuscarawas | 7,001,677                                                                      |
| Dover City School District                     | School | Tuscarawas | 20,838,748                                                                     |
| Garaway Local School District                  | School | Tuscarawas | 7,928,983                                                                      |
| Indian Valley Local School District            | School | Tuscarawas | 8,474,739                                                                      |
| New Philadelphia City School District          | School | Tuscarawas | 16,749,576                                                                     |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 3,608,831                                                                      |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                      | Type   | County     | * Total Liabilities<br>Deferred Inflows Of<br>Resources And Fund<br>Balances * |
|---------------------------------------------|--------|------------|--------------------------------------------------------------------------------|
|                                             |        |            |                                                                                |
| Tuscarawas Valley Local School District     | School | Tuscarawas | 7,231,574                                                                      |
| Fairbanks Local School District             | School | Union      | 10,559,123                                                                     |
| Marysville Exempted Village School District | School | Union      | 26,591,774                                                                     |
| North Union Local School District           | School | Union      | 15,847,120                                                                     |
| Lincolnview Local School District           | School | Van Wert   | 14,820,832                                                                     |
| Vinton Local School District                | School | Vinton     | 22,077,746                                                                     |
| Carlisle Local School District              | School | Warren     | 6,526,512                                                                      |
| Franklin City School District               | School | Warren     | 16,705,530                                                                     |
| Kings Local School District                 | School | Warren     | 35,984,738                                                                     |
| Little Miami Local School District          | School | Warren     | 42,908,094                                                                     |
| Mason City School District                  | School | Warren     | 93,438,930                                                                     |
| Springboro Community City School District   | School | Warren     | 37,672,344                                                                     |
| Belpre City School District                 | School | Washington | 5,493,894                                                                      |
| Frontier Local School District              | School | Washington | 2,330,293                                                                      |
| Warren Local School District                | School | Washington | 15,153,818                                                                     |
| Wolf Creek Local School District            | School | Washington | 13,316,420                                                                     |
| Chippewa Local School District              | School | Wayne      | 11,422,280                                                                     |
| Dalton Local School District                | School | Wayne      | 4,584,623                                                                      |
| Wooster City School District                | School | Wayne      | 56,525,727                                                                     |
| Bowling Green City School District          | School | Wood       | 25,732,690                                                                     |
| Eastwood Local School District              | School | Wood       | 16,635,112                                                                     |
| North Baltimore Local School District       | School | Wood       | 7,490,218                                                                      |
| Otsego Local School District                | School | Wood       | 8,486,233                                                                      |
| Perrysburg Exempted Village School District | School | Wood       | 33,383,196                                                                     |
| Rossford Exempted Village School District   | School | Wood       | 21,912,144                                                                     |

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**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                           |         |            |             |             | Assets    |           |            |            |            |  |
|-----------------------------------------------------------|---------|------------|-------------|-------------|-----------|-----------|------------|------------|------------|--|
|                                                           |         |            | Cash And    |             | Inventory | Materials | Accrued    |            |            |  |
| School                                                    | Type    | County     | Cash        | Investments | Held For  | And       | Interest   | Accounts   | Interfund  |  |
|                                                           |         |            | Equivalents |             | Resale    | Supplies  | Receivable | Receivable | Receivable |  |
|                                                           |         |            |             |             |           | Inventory |            |            |            |  |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 41,693,012  | 0           | 0         | 0         | 680        | 5,958      | 169,000    |  |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 5,882,443   | 0           | 0         | 22,244    | 0          | 5,332      | 0          |  |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 8,388,771   | 0           | 2,880     | 34,791    | 6,127      | 76,989     | 512,000    |  |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 4,650,398   | 0           | 0         | 32,604    | 0          | 2,588      | 11,170     |  |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 2,560,963   | 0           | 0         | 35,877    | 0          | 0          | 0          |  |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 8,470,425   | 0           | 12,890    | 1,622     | 12,936     | 0          | 21,917     |  |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 25,206,133  | 0           | 0         | 0         | 23,790     | 19,910     | 126,080    |  |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 8,909,196   | 0           | 0         | 1,974     | 3,314      | 14,001     | 192,721    |  |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 11,345,652  | 0           | 0         | 2,620     | 32,695     | 0          | 0          |  |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 6,944,648   | 0           | 0         | 2,995     | 0          | 6,254      | 0          |  |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 910,783     | 0           | 9,532     | 11,991    | 0          | 0          | 0          |  |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 8,015,043   | 6,277,384   | 0         | 16,585    | 4,419      | 14,341     | 0          |  |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 8,636,988   | 0           | 0         | 36,354    | 9,427      | 5,050      | 1,311      |  |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 29,766,954  | 0           | 0         | 24,306    | 26,133     | 77,245     | 302,085    |  |
| Ehove Career Center                                       | CC/JVSD | Erie       | 5,776,007   | 0           | 0         | 50,289    | 0          | 406,105    | 96,300     |  |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 17,855,593  | 0           | 0         | 0         | 19,290     | 7,084      | 145,020    |  |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 7,752,418   | 0           | 2,677     | 26,012    | 149        | 2,862      | 520,468    |  |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 9,141,298   | 0           | 0         | 59,399    | 0          | 27,738     | 0          |  |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 35,634,460  | 0           | 0         | 0         | 45,481     | 249,757    | 689,157    |  |
| Four County Career Center                                 | CC/JVSD | Henry      | 5,439,007   | 3,442,226   | 0         | 169,408   | 6,866      | 44,688     | 0          |  |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 995,267     | 0           | 94,048    | 14,947    | 0          | 0          | 1,682      |  |
| Knox County Career Center                                 | CC/JVSD | Knox       | 12,496,748  | 0           | 7,522     | 46,029    | 1,559      | 11,546     | 203,000    |  |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 4,677,944   | 0           | 154,294   | 6,345     | 2,580      | 39,526     | 0          |  |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 4,493,594   | 0           | 0         | 2,818     | 0          | 0          | 255,268    |  |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 10,943,048  | 0           | 1,395     | 653       | 3,875      | 489,430    | 257,167    |  |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 9,787,919   | 0           | 0         | 937       | 2,686      | 93,903     | 30,271     |  |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 10,725,958  | 0           | 0         | 16,264    | 0          | 11,135     | 224,110    |  |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 7,465,886   | 50          | 0         | 85,760    | 18,735     | 86,674     | 0          |  |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 2,821,014   | 19,483,426  | 4,080     | 19,729    | 4,854      | 102,233    | 1,688      |  |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 2,398,534   | 0           | 0         | 60,519    | 0          | 2,236      | 197,748    |  |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 12,399,562  | 0           | 0         | 126,989   | 0          | 8,965      | 42,851     |  |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 8,970,301   | 0           | 19,000    | 17,203    | 4,163      | 251,628    | 10,000     |  |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 7,236,576   | 0           | 0         | 0         | 5,830      | 125,859    | 0          |  |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 27,009,761  | 3,035,391   | 8,019     | 69,844    | 23,846     | 78,401     | 102,903    |  |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 5,489,456   | 0           | 4,063     | 215       | 3,113      | 11,511     | 17,452     |  |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 24,344,461  | 0           | 11,940    | 887       | 0          | 646        | 674,509    |  |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 16,044,741  | 0           | 0         | 90,836    | 0          | 197,864    | 65,000     |  |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 15,105,782  | 0           | 0         | 0         | 7,736      | 150,231    | 87,862     |  |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 15,973,680  | 0           | 3,352     | 5,239     | 34,431     | 914        | 113,171    |  |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 8,095,657   | 0           | 0         | 0         | 6,528      | 206,486    | 1,997      |  |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 9,664,613   | 0           | 0         | 4,976     | 8,920      | 0          | 0          |  |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 8,931,215   | 0           | 0         | 0         | 0          | 0          | 0          |  |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 8,828,919   | 0           | 0         | 3,655     | 14,398     | 8,148      | 21,352     |  |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 19,651,671  | 0           | 0         | 115,556   | 8,460      | 139,436    | 87,978     |  |
| Vantage Career Center                                     | CC/JVSD | Van Wert   | 9,952,594   | 0           | 0         | 83,270    | 6,547      | 273        | 0          |  |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                |         |            | Assets      |             |           |           |            |            |            |  |
|------------------------------------------------|---------|------------|-------------|-------------|-----------|-----------|------------|------------|------------|--|
|                                                |         |            | Cash And    |             | Inventory | Materials | Accrued    |            |            |  |
| School                                         | Type    | County     | Cash        | Investments | Held For  | And       | Interest   | Accounts   | Interfund  |  |
|                                                |         |            | Equivalents |             | Resale    | Supplies  | Receivable | Receivable | Receivable |  |
| Warren County Career Center                    | CC/JVSD | Warren     | 18,678,602  | 0           | 0         | 11,241    | 23,546     | 12,812     | 216,406    |  |
| Washington County Career Center                | CC/JVSD | Washington | 3,830,592   | 515,271     | 2,328     | 22,917    | 0          | 106        | 0          |  |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 13,499,916  | 0           | 0         | 0         | 7,439      | 83,561     | 0          |  |
| Penta Career Center                            | CC/JVSD | Wood       | 18,105,939  | 0           | 5,415     | 2,900     | 23,936     | 1,631      | 66,766     |  |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 1,174,653   | 3,053       | 0         | 0         | 0          | 161        | 143,620    |  |
| Brown County Educational Service Center        | ESC     | Brown      | 2,086,497   | 0           | 0         | 93,506    | 168        | 0          | 0          |  |
| Clark County Educational Service Center        | ESC     | Clark      | 1,505,753   | 0           | 0         | 0         | 0          | 2,744      | 73,971     |  |
| Clermont County Educational Service Center     | ESC     | Clermont   | 6,007,115   | 0           | 0         | 0         | 1,507      | 1,283,384  | 0          |  |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 2,259,026   | 0           | 0         | 0         | 11,285     | 13,955     | 13,994     |  |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 1,122,164   | 0           | 0         | 0         | 0          | 588,455    | 0          |  |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 15,490,197  | 0           | 0         | 0         | 8,242      | 63,494     | 1,540,529  |  |
| North Point Educational Service Center         | ESC     | Erie       | 7,779,004   | 0           | 0         | 0         | 5,189      | 13,282     | 0          |  |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 2,077,054   | 0           | 0         | 7,170     | 0          | 0          | 0          |  |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 14,398,862  | 0           | 0         | 0         | 0          | 400,390    | 485,299    |  |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 295,518     | 0           | 0         | 0         | 0          | 0          | 0          |  |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 1,438,591   | 0           | 0         | 0         | 0          | 0          | 0          |  |
| Geauga County Educational Service Center       | ESC     | Geauga     | 1,585,239   | 0           | 0         | 0         | 0          | 0          | 0          |  |
| Greene County Educational Service Center       | ESC     | Greene     | 2,937,376   | 0           | 0         | 0         | 0          | 0          | 5,433      |  |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 1,069       | 0           | 0         | 0         | 0          | 0          | 0          |  |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 13,055,165  | 0           | 0         | 10,185    | 13,578     | 3,593,492  | 1,183,943  |  |
| Hancock County Educational Service Center      | ESC     | Hancock    | 0           | 0           | 0         | 0         | 0          | 0          | 0          |  |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 2,568,167   | 0           | 0         | 1,599     | 0          | 30         | 6,993      |  |
| Knox County Educational Service Center         | ESC     | Knox       | 596,658     | 0           | 0         | 0         | 0          | 4,410      | 8,266      |  |
| Lake County Educational Service Center         | ESC     | Lake       | 3,085,052   | 0           | 0         | 0         | 0          | 405,246    | 107,906    |  |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 1,439,052   | 0           | 0         | 0         | 0          | 11,751     | 0          |  |
| Lorain County Educational Service Center       | ESC     | Lorain     | 1,835,640   | 0           | 0         | 0         | 2,437      | 0          | 144,945    |  |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 8,257,712   | 0           | 0         | 0         | 1,254      | 21,292     | 99,787     |  |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 3,375,125   | 0           | 0         | 27,586    | 10,132     | 3,964      | 205,647    |  |
| Medina County Educational Service Center       | ESC     | Medina     | 1,273,653   | 0           | 0         | 0         | 0          | 125,138    | 0          |  |
| Miami County Educational Service Center        | ESC     | Miami      | 4,071,237   | 0           | 0         | 3,327     | 1,179      | 0          | 0          |  |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 17,978,430  | 0           | 0         | 0         | 0          | 989,488    | 420,024    |  |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 3,861,470   | 0           | 67,345    | 0         | 3,693      | 50,104     | 171,222    |  |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 1,043,714   | 0           | 0         | 0         | 0          | 42,306     | 2,000      |  |
| Portage County Educational Service Center      | ESC     | Portage    | 912,052     | 0           | 0         | 0         | 0          | 0          | 1,661      |  |
| Putnam County Educational Service Center       | ESC     | Putnam     | 1,416,356   | 0           | 0         | 0         | 543        | 5,312      | 48,760     |  |
| Ross-Pike Educational Service District         | ESC     | Ross       | 3,736,726   | 0           | 0         | 0         | 1,632      | 5,205      | 102,388    |  |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 2,416,904   | 0           | 0         | 0         | 556        | 2,080      | 17,732     |  |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 690,523     | 0           | 0         | 0         | 0          | 0          | 0          |  |
| Stark County Educational Service Center        | ESC     | Stark      | 3,003,652   | 0           | 0         | 0         | 1,011      | 2,023,150  | 557,374    |  |
| Summit County Educational Service Center       | ESC     | Summit     | 5,372,712   | 0           | 0         | 0         | 0          | 4,069      | 116,953    |  |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 6,657,452   | 0           | 0         | 0         | 9,864      | 0          | 0          |  |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 1,724,620   | 0           | 0         | 0         | 0          | 625,522    | 0          |  |
| Wood County Educational Service Center         | ESC     | Wood       | 6,168,058   | 0           | 0         | 0         | 882        | 203,336    | 97,108     |  |
| Adams County/Ohio Valley School District       | School  | Adams      | 23,661,251  | 0           | 0         | 77,171    | 6,173      | 88,506     | 180,145    |  |
| Manchester Local School District               | School  | Adams      | 11,806,532  | 0           | 10,868    | 36,657    | 2,262      | 7,863      | 0          |  |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                          |        |           | Assets      |             |           |           |          |            |            |  |
|----------------------------------------------------------|--------|-----------|-------------|-------------|-----------|-----------|----------|------------|------------|--|
|                                                          |        |           | Cash And    |             | Inventory | Materials | Accrued  | Accounts   | Interfund  |  |
| School                                                   | Type   | County    | Cash        | Investments | Held For  | And       | Interest | Receivable | Receivable |  |
|                                                          |        |           | Equivalents |             | Resale    | Supplies  |          |            |            |  |
|                                                          |        |           |             |             |           | Inventory |          |            |            |  |
| Delphos City School District                             | School | Allen     | 1,294,248   | 0           | 16,135    | 10,762    | 0        | 1,054      | 0          |  |
| Ashland City School District                             | School | Ashland   | 41,945,182  | 0           | 0         | 0         | 0        | 15,965     | 14,286     |  |
| Hillsdale Local School District                          | School | Ashland   | 1,314,260   | 0           | 12,065    | 13,764    | 0        | 10,783     | 9,310      |  |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 2,649,972   | 0           | 16,365    | 2,073     | 1,376    | 37         | 0          |  |
| Mapleton Local School District                           | School | Ashland   | 2,315,056   | 0           | 0         | 16,944    | 0        | 330        | 82,500     |  |
| Ashtabula Area City School District                      | School | Ashtabula | 13,547,162  | 0           | 0         | 113,328   | 0        | 149,538    | 291,989    |  |
| Buckeye Local School District                            | School | Ashtabula | 5,813,479   | 0           | 27,582    | 84,151    | 3,420    | 3,547      | 23,332     |  |
| Conneaut Area City School District                       | School | Ashtabula | 6,437,579   | 0           | 2,090     | 45,274    | 0        | 2,996      | 8,836      |  |
| Geneva Area City School District                         | School | Ashtabula | 9,863,515   | 1,117,584   | 18,221    | 66,664    | 23,406   | 736,520    | 0          |  |
| Grand Valley Local School District                       | School | Ashtabula | 7,436,522   | 0           | 35,666    | 58,616    | 1,851    | 213        | 0          |  |
| Jefferson Area Local School District                     | School | Ashtabula | 8,049,874   | 0           | 11,282    | 11,704    | 0        | 7,937      | 6,189      |  |
| Athens City School District                              | School | Athens    | 12,943,135  | 0           | 14,849    | 5,904     | 0        | 0          | 264,875    |  |
| Federal-Hocking Local School District                    | School | Athens    | 1,515,328   | 0           | 9,501     | 5,419     | 0        | 0          | 0          |  |
| Nelsonville-York City School District                    | School | Athens    | 7,663,482   | 0           | 2,824     | 3,464     | 577      | 0          | 0          |  |
| Trimble Local School District                            | School | Athens    | 3,853,634   | 0           | 0         | 23,339    | 0        | 66,477     | 8,970      |  |
| Minster Local School District                            | School | Auglaize  | 2,862,506   | 0           | 0         | 0         | 559      | 2,256      | 3,700      |  |
| New Bremen Local School District                         | School | Auglaize  | 7,161,135   | 0           | 0         | 0         | 10,817   | 11,277     | 1,937      |  |
| Barnesville Exempted Village School District             | School | Belmont   | 5,892,445   | 0           | 0         | 30,303    | 0        | 0          | 365,827    |  |
| Bellaire Local School District                           | School | Belmont   | 5,245,212   | 14,821      | 0         | 78,221    | 0        | 0          | 81,224     |  |
| Bridgeport Exempted Village School District              | School | Belmont   | 2,607,954   | 0           | 0         | 4,293     | 500      | 0          | 5,882      |  |
| Martins Ferry City School District                       | School | Belmont   | 3,573,689   | 0           | 0         | 27,479    | 0        | 0          | 319,632    |  |
| Shadyside Local School District                          | School | Belmont   | 3,781,420   | 0           | 0         | 2,080     | 0        | 88,632     | 20,328     |  |
| St. Clairsville-Richland City School District            | School | Belmont   | 1,533,792   | 0           | 0         | 19,857    | 0        | 0          | 560,901    |  |
| Union Local School District                              | School | Belmont   | 2,972,985   | 0           | 0         | 44,006    | 0        | 1,049      | 81,840     |  |
| Eastern Local School District                            | School | Brown     | 4,574,865   | 0           | 0         | 0         | 0        | 3,613      | 0          |  |
| Fayetteville-Perry Local School District                 | School | Brown     | 3,314,643   | 0           | 0         | 0         | 0        | 1,134      | 349        |  |
| Western Brown Local School District                      | School | Brown     | 7,317,815   | 0           | 0         | 0         | 606      | 14,027     | 20,525     |  |
| Edgewood City School District                            | School | Butler    | 17,931,002  | 0           | 0         | 30,518    | 10,061   | 50,769     | 927,817    |  |
| Fairfield City School District                           | School | Butler    | 34,568,420  | 0           | 0         | 36,695    | 25,865   | 453,926    | 347,437    |  |
| Lakota Local School District                             | School | Butler    | 74,763,481  | 0           | 0         | 85,163    | 21,978   | 461,896    | 134,962    |  |
| Madison Local School District                            | School | Butler    | 3,823,779   | 0           | 0         | 4,574     | 220      | 987        | 18,406     |  |
| Middletown City School District                          | School | Butler    | 3,718,948   | 0           | 0         | 97,652    | 0        | 116,393    | 7,848      |  |
| Monroe Local School District                             | School | Butler    | 9,779,585   | 0           | 10,081    | 10,512    | 0        | 352,532    | 0          |  |
| New Miami Local School District                          | School | Butler    | 4,332,848   | 0           | 0         | 8,651     | 0        | 3,360      | 80,682     |  |
| Ross Local School District                               | School | Butler    | 20,284,125  | 0           | 0         | 5,986     | 3,927    | 33,000     | 19,291     |  |
| Talawanda School District                                | School | Butler    | 32,489,003  | 0           | 0         | 15,887    | 1,958    | 2,499      | 0          |  |
| Brown Local School District                              | School | Carroll   | 22,722,157  | 0           | 10,185    | 0         | 3,072    | 3,153      | 39,803     |  |
| Carrollton Exempted Village School District              | School | Carroll   | 4,422,028   | 0           | 0         | 50,144    | 0        | 5,856      | 717,667    |  |
| Mechanicsburg Exempted Village School District           | School | Champaign | 2,247,929   | 0           | 0         | 2,831     | 0        | 0          | 4,300      |  |
| Triad Local School District                              | School | Champaign | 1,018,195   | 0           | 0         | 7,236     | 0        | 40,217     | 0          |  |
| Clark Shawnee Local School District                      | School | Clark     | 4,366,864   | 0           | 0         | 28,928    | 0        | 43,790     | 34,674     |  |
| Greenon Local School District                            | School | Clark     | 3,914,081   | 0           | 0         | 4,539     | 1,096    | 24,207     | 90,187     |  |
| Northeastern Local School District                       | School | Clark     | 6,896,631   | 11,764      | 0         | 90,728    | 3,298    | 75,213     | 22,820     |  |
| Northwestern Local School District                       | School | Clark     | 10,703,519  | 0           | 0         | 51,324    | 2,157    | 31,183     | 17,240     |  |
| Southeastern Local School District                       | School | Clark     | 6,649,180   | 0           | 0         | 16,787    | 0        | 11,525     | 242,939    |  |



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                           |        |            | Assets      |             |           |           |            |            |            |  |
|-----------------------------------------------------------|--------|------------|-------------|-------------|-----------|-----------|------------|------------|------------|--|
|                                                           |        |            | Cash And    |             | Inventory | Materials | Accrued    | Accounts   | Interfund  |  |
| School                                                    | Type   | County     | Cash        | Investments | Held For  | And       | Interest   | Receivable | Receivable |  |
|                                                           |        |            | Equivalents |             | Resale    | Supplies  | Receivable |            |            |  |
|                                                           |        |            |             |             |           | Inventory |            |            |            |  |
| Springfield City School District                          | School | Clark      | 44,185,343  | 0           | 0         | 0         | 0          | 7,764      | 5,938      |  |
| Tecumseh Local School District                            | School | Clark      | 6,830,699   | 0           | 0         | 142,133   | 0          | 76,242     | 22,178     |  |
| Batavia Local School District                             | School | Clermont   | 2,206,736   | 0           | 0         | 0         | 3,593      | 2,039      | 452,196    |  |
| Bethel-Tate Local School District                         | School | Clermont   | 5,341,648   | 0           | 0         | 0         | 1,540      | 728        | 0          |  |
| Clermont Northeastern Local School District               | School | Clermont   | 3,054,914   | 0           | 0         | 31,881    | 0          | 21,634     | 0          |  |
| Felicity-Franklin Local School District                   | School | Clermont   | 3,511,253   | 0           | 0         | 17,051    | 0          | 11,389     | 10,126     |  |
| Goshen Local School District                              | School | Clermont   | 5,608,153   | 465,375     | 2,826     | 2,138     | 5,738      | 0          | 64,536     |  |
| Milford Exempted Village School District                  | School | Clermont   | 24,950,673  | 0           | 0         | 139,876   | 31,945     | 39,020     | 0          |  |
| New Richmond Exempted Village School District             | School | Clermont   | 23,977,871  | 0           | 0         | 0         | 13,066     | 0          | 2,072      |  |
| West Clermont Local School District                       | School | Clermont   | 19,720,882  | 0           | 0         | 48,546    | 0          | 190,905    | 10,499     |  |
| Williamsburg Local School District                        | School | Clermont   | 2,690,854   | 0           | 0         | 3,073     | 631        | 60,770     | 20,000     |  |
| Blanchester Local School District                         | School | Clinton    | 5,947,982   | 0           | 0         | 19,077    | 0          | 162        | 307,072    |  |
| Clinton Massie Local School District                      | School | Clinton    | 4,216,441   | 0           | 0         | 13,889    | 205        | 76,430     | 0          |  |
| East Clinton Local School District                        | School | Clinton    | 6,693,867   | 0           | 20,888    | 2,973     | 9,893      | 0          | 0          |  |
| Wilmington City School District                           | School | Clinton    | 6,661,154   | 0           | 0         | 20,244    | 0          | 51,156     | 17,144     |  |
| Beaver Local School District                              | School | Columbiana | 16,939,423  | 12,001,337  | 0         | 22,434    | 0          | 12,420     | 41,635     |  |
| Columbiana Exempted Village School District               | School | Columbiana | 3,903,419   | 0           | 2,590     | 1,181     | 5,155      | 0          | 5,058      |  |
| Crestview Local School District                           | School | Columbiana | 2,367,564   | 0           | 17,354    | 35,036    | 2,941      | 11,329     | 91,743     |  |
| East Liverpool City School District                       | School | Columbiana | 12,377,825  | 0           | 0         | 0         | 4,027      | 5,888      | 218,057    |  |
| East Palestine City School District                       | School | Columbiana | 2,092,503   | 0           | 0         | 0         | 1,136      | 498        | 39,146     |  |
| Lisbon Exempted Village School District                   | School | Columbiana | 4,620,323   | 0           | 7,994     | 0         | 11,044     | 0          | 1,789      |  |
| Salem City School District                                | School | Columbiana | 3,584,381   | 0           | 22,631    | 0         | 0          | 35,919     | 0          |  |
| Southern Local School District                            | School | Columbiana | 916,441     | 0           | 0         | 9,743     | 0          | 0          | 43,430     |  |
| United Local School District                              | School | Columbiana | 5,859,993   | 0           | 0         | 16,208    | 9,401      | 1,512      | 31,000     |  |
| Wellsville Local School District                          | School | Columbiana | 2,477,321   | 0           | 0         | 5,000     | 0          | 206        | 0          |  |
| Coshocton City School District                            | School | Coshocton  | 4,281,197   | 0           | 0         | 9,375     | 0          | 18         | 346,946    |  |
| Ridgewood Local School District                           | School | Coshocton  | 6,207,259   | 0           | 0         | 18,414    | 2,307      | 8,129      | 14,017     |  |
| River View Local School District                          | School | Coshocton  | 8,081,673   | 0           | 17,890    | 69,124    | 0          | 3,550      | 149,200    |  |
| Buckeye Central Local School District                     | School | Crawford   | 5,730,767   | 0           | 0         | 9,765     | 744        | 7,269      | 0          |  |
| Bucyrus City School District                              | School | Crawford   | 4,828,325   | 0           | 26,571    | 5,920     | 8,759      | 0          | 90,492     |  |
| Colonel Crawford Local School District                    | School | Crawford   | 4,628,662   | 0           | 0         | 18,665    | 561        | 1,011      | 93,167     |  |
| Galion City School District                               | School | Crawford   | 4,046,639   | 0           | 21,416    | 5,927     | 0          | 24,080     | 38,604     |  |
| Wynford Local School District                             | School | Crawford   | 1,532,964   | 27,822      | 0         | 2,849     | 0          | 16,988     | 0          |  |
| Bay Village City School District                          | School | Cuyahoga   | 27,676,155  | 0           | 0         | 8,003     | 4,895      | 60,631     | 226,723    |  |
| Beachwood City School District                            | School | Cuyahoga   | 30,110,092  | 0           | 99,275    | 51,029    | 534,493    | 0          | 1,840,179  |  |
| Bedford City School District                              | School | Cuyahoga   | 18,107,941  | 0           | 38,947    | 357,157   | 0          | 19,337     | 986,500    |  |
| Berea City School District                                | School | Cuyahoga   | 10,702,924  | 0           | 15,930    | 201,293   | 0          | 93,209     | 348,648    |  |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 15,431,399  | 0           | 12,853    | 6,194     | 14,385     | 41,001     | 0          |  |
| Brooklyn City School District                             | School | Cuyahoga   | 28,033,710  | 0           | 8,862     | 25,513    | 0          | 4,491      | 335,364    |  |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 14,057,955  | 0           | 0         | 0         | 0          | 0          | 0          |  |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 186,552,685 | 0           | 0         | 485,956   | 0          | 355,046    | 1,386,512  |  |
| Cleveland Municipal School District                       | School | Cuyahoga   | 133,224,730 | 80,680,952  | 0         | 1,826,475 | 388,698    | 706,412    | 5,593,980  |  |
| Cuyahoga Heights Local School District                    | School | Cuyahoga   | 5,893,520   | 0           | 1,869     | 32,412    | 0          | 108,225    | 61,389     |  |
| East Cleveland City School District                       | School | Cuyahoga   | 24,825,239  | 0           | 0         | 18,872    | 0          | 25,850     | 8,496,227  |  |
| Euclid City School District                               | School | Cuyahoga   | 10,910,548  | 0           | 0         | 24,232    | 0          | 348,299    | 508,997    |  |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                              |        |           | Assets      |             |           |           |          |            |            |         |
|----------------------------------------------|--------|-----------|-------------|-------------|-----------|-----------|----------|------------|------------|---------|
|                                              |        |           | Cash And    |             | Inventory | Materials | Accrued  | Accounts   | Interfund  |         |
| School                                       | Type   | County    | Cash        | Investments | Held For  | And       | Interest | Receivable | Receivable |         |
|                                              |        |           | Equivalents |             | Resale    | Supplies  |          |            |            |         |
|                                              |        |           |             |             |           | Inventory |          |            | Receivable |         |
| Fairview Park City School District           | School | Cuyahoga  | 20,077,081  | 0           | 0         | 0         | 0        | 22,485     | 51,584     | 10,000  |
| Garfield Heights City School District        | School | Cuyahoga  | 7,234,719   | 0           | 0         | 0         | 0        | 348        | 12,027     | 656,850 |
| Independence Local School District           | School | Cuyahoga  | 9,204,033   | 0           | 0         | 0         | 0        | 0          | 0          | 347,000 |
| Lakewood City School District                | School | Cuyahoga  | 90,878,236  | 0           | 0         | 0         | 0        | 24,722     | 7,172      | 0       |
| Maple Heights City School District           | School | Cuyahoga  | 9,888,805   | 0           | 33,994    | 0         | 0        | 0          | 15,177     | 605,046 |
| Mayfield City School District                | School | Cuyahoga  | 48,887,680  | 0           | 0         | 220,119   | 16,184   | 4,126      | 56,587     |         |
| North Olmsted City School District           | School | Cuyahoga  | 25,063,249  | 0           | 0         | 27,527    | 0        | 42,432     | 547,318    |         |
| North Royalton City School District          | School | Cuyahoga  | 16,465,190  | 0           | 9,014     | 84,169    | 528      | 15,725     | 159,301    |         |
| Olmsted Falls City School District           | School | Cuyahoga  | 14,732,771  | 0           | 0         | 312,118   | 5,200    | 45,025     | 584,996    |         |
| Orange City School District                  | School | Cuyahoga  | 40,482,302  | 0           | 0         | 98,655    | 48,560   | 12,776     | 0          |         |
| Parma City School District                   | School | Cuyahoga  | 18,463,885  | 0           | 0         | 174,922   | 0        | 768,236    | 1,366,061  |         |
| Richmond Heights Local School District       | School | Cuyahoga  | 211,702     | 0           | 0         | 0         | 0        | 1,209      | 481,911    |         |
| Rocky River City School District             | School | Cuyahoga  | 10,416,885  | 0           | 23,492    | 47,439    | 4,399    | 44,524     | 570,887    |         |
| Shaker Heights City School District          | School | Cuyahoga  | 32,745,526  | 0           | 0         | 0         | 43,150   | 14,277     | 12,340     |         |
| Solon City School District                   | School | Cuyahoga  | 41,226,323  | 0           | 25,538    | 96,105    | 44,450   | 44,782     | 260,000    |         |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 17,510,983  | 0           | 22,689    | 28,588    | 14,285   | 46,404     | 14,000     |         |
| Strongsville City School District            | School | Cuyahoga  | 92,399,041  | 0           | 0         | 0         | 0        | 18,156     | 900        |         |
| Warrensville Heights City School District    | School | Cuyahoga  | 22,568,375  | 0           | 0         | 0         | 0        | 5,200      | 1,116,400  |         |
| Westlake City School District                | School | Cuyahoga  | 27,015,127  | 0           | 9,168     | 9,345     | 15,048   | 6,420      | 29,262     |         |
| Greenville City School District              | School | Darke     | 59,484,539  | 0           | 9,561     | 35,227    | 36,290   | 113,139    | 370,661    |         |
| Ayersville Local School District             | School | Defiance  | 4,689,891   | 0           | 0         | 8,599     | 942      | 0          | 12,510     |         |
| Big Walnut Local School District             | School | Delaware  | 11,805,611  | 0           | 15,093    | 2,868     | 6,755    | 136,926    | 41,285     |         |
| Buckeye Valley Local School District         | School | Delaware  | 8,139,476   | 0           | 1,995     | 6,288     | 2,077    | 87,027     | 10,388     |         |
| Delaware City School District                | School | Delaware  | 22,505,885  | 10,481,415  | 0         | 144,785   | 25,941   | 71,171     | 6,962      |         |
| Olentangy Local School District              | School | Delaware  | 89,948,798  | 0           | 196,378   | 458,915   | 97,954   | 136,610    | 195,194    |         |
| Edison Local School District                 | School | Erie      | 5,157,453   | 0           | 0         | 27,229    | 676      | 3,390      | 1,915      |         |
| Huron City School District                   | School | Erie      | 6,127,415   | 0           | 0         | 14,520    | 2,769    | 16,622     | 277,800    |         |
| Kelleys Island Local School District         | School | Erie      | 1,047,798   | 0           | 0         | 0         | 506      | 0          | 0          |         |
| Margaretta Local School District             | School | Erie      | 2,613,923   | 0           | 0         | 916       | 0        | 132,528    | 0          |         |
| Perkins Local School District                | School | Erie      | 1,888,791   | 0           | 0         | 128,993   | 0        | 6,767      | 66,852     |         |
| Sandusky City School District                | School | Erie      | 5,375,969   | 0           | 0         | 0         | 3        | 1,201,915  | 0          |         |
| Vermilion Local School District              | School | Erie      | 31,495,601  | 0           | 0         | 60,534    | 61,818   | 50,836     | 78,388     |         |
| Amanda-Clearcreek Local School District      | School | Fairfield | 9,977,120   | 0           | 6,449     | 0         | 12,085   | 0          | 133,530    |         |
| Bloom-Carroll Local School District          | School | Fairfield | 2,636,588   | 0           | 0         | 5,379     | 1,897    | 9,739      | 0          |         |
| Fairfield Union Local School District        | School | Fairfield | 19,652,933  | 0           | 0         | 176,105   | 2,699    | 4,849      | 0          |         |
| Lancaster City School District               | School | Fairfield | 57,655,175  | 57,917,584  | 57,020    | 201,349   | 60,871   | 36,827     | 61,777     |         |
| Liberty Union-Thurston Local School District | School | Fairfield | 12,688,979  | 0           | 0         | 0         | 0        | 0          | 0          |         |
| Pickerington Local School District           | School | Fairfield | 51,709,570  | 0           | 0         | 60,140    | 17,665   | 0          | 165,603    |         |
| Miami Trace Local School District            | School | Fayette   | 19,965,833  | 0           | 0         | 13,894    | 0        | 14,183     | 0          |         |
| Washington Court House City School District  | School | Fayette   | 6,958,552   | 0           | 52,789    | 12,204    | 0        | 41,894     | 239,575    |         |
| Canal Winchester Local School District       | School | Franklin  | 17,407,144  | 0           | 0         | 15,051    | 15,448   | 33,893     | 0          |         |
| Columbus City School District                | School | Franklin  | 384,322,926 | 56,383,589  | 450,999   | 224,160   | 200,742  | 529,255    | 10,901,218 |         |
| Dublin City School District                  | School | Franklin  | 75,855,483  | 0           | 0         | 222,180   | 41,263   | 2,329,531  | 155,000    |         |
| Gahanna-Jefferson City School District       | School | Franklin  | 15,463,413  | 0           | 0         | 27,240    | 8,691    | 5,027      | 352,235    |         |
| Grandview Heights City School District       | School | Franklin  | 4,831,848   | 0           | 0         | 0         | 0        | 6,075      | 321,582    |         |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                 |        |          | Assets                  |             |                                 |                                           |                                   |                        |                         |
|-------------------------------------------------|--------|----------|-------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|-------------------------|
| School                                          | Type   | County   | Cash And<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Interfund<br>Receivable |
| Groveport Madison Local School District         | School | Franklin | 3,064,057               | 0           | 0                               | 0                                         | 0                                 | 169,453                | 0                       |
| Hamilton Local School District                  | School | Franklin | 13,675,660              | 0           | 8,566                           | 0                                         | 0                                 | 62,075                 | 4,647                   |
| Hilliard City School District                   | School | Franklin | 32,446,829              | 11,008,593  | 0                               | 67,961                                    | 44,654                            | 139,903                | 270,829                 |
| New Albany-Plain Local School District          | School | Franklin | 45,561,841              | 0           | 0                               | 31,874                                    | 0                                 | 0                      | 27,180                  |
| Southwestern City School District               | School | Franklin | 190,375,008             | 74,313,549  | 0                               | 553,190                                   | 52,807                            | 18,673                 | 755,575                 |
| Upper Arlington City School District            | School | Franklin | 38,122,227              | 8,097,169   | 119,330                         | 0                                         | 53,347                            | 177,572                | 1,450                   |
| Westerville City School District                | School | Franklin | 57,081,299              | 0           | 0                               | 65,123                                    | 16,650                            | 599,868                | 292,612                 |
| Whitehall City School District                  | School | Franklin | 22,763,977              | 0           | 0                               | 6,703                                     | 14,419                            | 116,417                | 1,863                   |
| Worthington City School District                | School | Franklin | 106,973,121             | 0           | 0                               | 190,377                                   | 157,216                           | 572,967                | 21,500                  |
| Archbold Area Local School District             | School | Fulton   | 2,921,336               | 3,033,268   | 0                               | 8,958                                     | 0                                 | 21,365                 | 791,940                 |
| Wauseon Exempted Village School District        | School | Fulton   | 7,201,881               | 0           | 0                               | 36,935                                    | 1,083                             | 3,133                  | 6,396                   |
| Gallia Local School District                    | School | Gallia   | 15,934,012              | 0           | 0                               | 0                                         | 4,640                             | 0                      | 716,207                 |
| Gallipolis City School District                 | School | Gallia   | 6,525,730               | 0           | 0                               | 92,984                                    | 0                                 | 25,117                 | 111,716                 |
| Berkshire Local School District                 | School | Geauga   | 1,913,073               | 39,468      | 7,547                           | 1,139                                     | 0                                 | 33,506                 | 0                       |
| Cardinal Local School District                  | School | Geauga   | 1,424,248               | 0           | 2,281                           | 53,421                                    | 0                                 | 16,978                 | 20,576                  |
| Kenston Local School District                   | School | Geauga   | 16,588,678              | 0           | 0                               | 100,332                                   | 4,050                             | 12,745                 | 455,827                 |
| Ledgemont Local School District                 | School | Geauga   | 72,258                  | 0           | 3,150                           | 2,250                                     | 0                                 | 0                      | 13,448                  |
| West Geauga Local School District               | School | Geauga   | 12,384,588              | 0           | 0                               | 0                                         | 0                                 | 0                      | 67,616                  |
| Beavercreek City School District                | School | Greene   | 38,947,372              | 0           | 6,978                           | 6,069                                     | 0                                 | 389,658                | 3,023,900               |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 6,599,626               | 0           | 0                               | 0                                         | 0                                 | 92,326                 | 0                       |
| Cedar Cliff Local School District               | School | Greene   | 4,016,972               | 0           | 0                               | 14,253                                    | 0                                 | 22,717                 | 0                       |
| Fairborn City School District                   | School | Greene   | 10,900,361              | 0           | 0                               | 21,486                                    | 1,327                             | 169,475                | 61,584                  |
| Greeneview Local School District                | School | Greene   | 8,302,563               | 0           | 0                               | 3,223                                     | 727                               | 61,561                 | 39,315                  |
| Xenia Community School District                 | School | Greene   | 18,590,363              | 0           | 0                               | 22,888                                    | 1,525                             | 100,596                | 0                       |
| Yellow Springs Exempted Village School District | School | Greene   | 3,181,385               | 0           | 0                               | 4,694                                     | 353                               | 49,169                 | 16,952                  |
| Cambridge City School District                  | School | Guernsey | 5,362,479               | 24,316      | 17,356                          | 59,523                                    | 0                                 | 28,777                 | 37,563                  |
| East Guernsey Local School District             | School | Guernsey | 6,626,050               | 0           | 0                               | 0                                         | 0                                 | 9,755                  | 247,273                 |
| Rolling Hills Local School District             | School | Guernsey | 4,552,045               | 0           | 11,480                          | 23,748                                    | 0                                 | 4,842                  | 297,716                 |
| Cincinnati City School District                 | School | Hamilton | 185,325,954             | 337,509     | 5,911                           | 130,691                                   | 86,584                            | 802,501                | 23,820,284              |
| Deer Park Community City School District        | School | Hamilton | 7,606,283               | 0           | 0                               | 27,811                                    | 3                                 | 47,793                 | 100,036                 |
| Finneytown Local School District                | School | Hamilton | 6,329,390               | 30,041      | 0                               | 0                                         | 0                                 | 65,744                 | 597                     |
| Forest Hills Local School District              | School | Hamilton | 19,730,310              | 0           | 0                               | 308,777                                   | 0                                 | 172,852                | 0                       |
| Indian Hill Exempted Village School District    | School | Hamilton | 36,050,953              | 0           | 0                               | 20,902                                    | 118,605                           | 1,554                  | 0                       |
| Loveland City School District                   | School | Hamilton | 9,115,382               | 0           | 0                               | 25,845                                    | 1,598                             | 59,000                 | 0                       |
| Madeira City School District                    | School | Hamilton | 10,550,940              | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       |
| Mariemont City School District                  | School | Hamilton | 8,670,162               | 0           | 0                               | 8,577                                     | 4,547                             | 43,339                 | 0                       |
| Mt. Healthy City School District                | School | Hamilton | 12,919,611              | 0           | 0                               | 42,574                                    | 2,959                             | 103,723                | 286,364                 |
| North College Hill City School District         | School | Hamilton | 2,576,890               | 0           | 15,703                          | 1,754                                     | 0                                 | 1,696                  | 258,380                 |
| Northwest Local School District                 | School | Hamilton | 44,717,080              | 0           | 67,336                          | 0                                         | 40,250                            | 57,113                 | 511,345                 |
| Norwood City School District                    | School | Hamilton | 8,084,703               | 0           | 0                               | 2,310                                     | 866                               | 363,284                | 261,032                 |
| Oak Hills Local School District                 | School | Hamilton | 28,238,029              | 0           | 0                               | 12,608                                    | 4,408                             | 28,182                 | 2,079,177               |
| Princeton City School District                  | School | Hamilton | 54,419,424              | 0           | 0                               | 23,970                                    | 80,254                            | 133,098                | 3,069,709               |
| Reading Community City School District          | School | Hamilton | 4,626,121               | 0           | 0                               | 0                                         | 3,310                             | 1,071                  | 1,000                   |
| Southwest Local School District                 | School | Hamilton | 8,898,522               | 0           | 0                               | 0                                         | 2,076                             | 54,236                 | 0                       |
| St. Bernard-Elmwood Place Local School District | School | Hamilton | 8,004,573               | 0           | 0                               | 11,337                                    | 49                                | 75,559                 | 419,773                 |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                   |        |           | Assets      |             |           |           |            |            |            |  |
|---------------------------------------------------|--------|-----------|-------------|-------------|-----------|-----------|------------|------------|------------|--|
|                                                   |        |           | Cash And    |             | Inventory | Materials | Accrued    | Accounts   | Interfund  |  |
| School                                            | Type   | County    | Cash        | Investments | Held For  | And       | Interest   | Receivable | Receivable |  |
|                                                   |        |           | Equivalents |             | Resale    | Supplies  | Receivable |            |            |  |
|                                                   |        |           |             |             |           | Inventory |            |            |            |  |
| Sycamore Community City School District           | School | Hamilton  | 47,133,587  | 0           | 0         | 44,828    | 35,149     | 198,353    | 73,123     |  |
| Three Rivers Local School District                | School | Hamilton  | 15,000,011  | 0           | 0         | 0         | 4,350      | 53,518     | 20,409     |  |
| Winton Woods City School District                 | School | Hamilton  | 15,105,672  | 0           | 0         | 1,282     | 0          | 25,489     | 0          |  |
| Wyoming City School District                      | School | Hamilton  | 28,255,695  | 0           | 0         | 0         | 30,051     | 47,000     | 59,800     |  |
| Arcadia Local School District                     | School | Hancock   | 4,921,784   | 0           | 5,053     | 9,214     | 297        | 9,421      | 26,788     |  |
| Arlington Local School District                   | School | Hancock   | 1,486,916   | 0           | 37,411    | 12,025    | 369        | 5,576      | 1,180      |  |
| Findlay City School District                      | School | Hancock   | 25,221,325  | 0           | 0         | 19,756    | 73,506     | 1,872      | 0          |  |
| Liberty Benton Local School District              | School | Hancock   | 8,497,520   | 0           | 5,446     | 11,371    | 4,166      | 21,998     | 0          |  |
| Van Buren Local School District                   | School | Hancock   | 8,594,573   | 0           | 0         | 231       | 11,072     | 26,401     | 0          |  |
| Conotton Valley Union Local School District       | School | Harrison  | 1,213,699   | 0           | 0         | 1,686     | 0          | 0          | 0          |  |
| Holgate Local School District                     | School | Henry     | 1,015,876   | 0           | 2,663     | 743       | 0          | 0          | 0          |  |
| Liberty Center Local School District              | School | Henry     | 7,145,648   | 0           | 0         | 26,383    | 9,198      | 48,275     | 0          |  |
| Napoleon Area City School District                | School | Henry     | 28,415,077  | 18,466,820  | 0         | 103,164   | 36,847     | 2,952      | 110,000    |  |
| Patrick Henry Local School District               | School | Henry     | 1,550,662   | 0           | 5,073     | 1,645     | 0          | 0          | 0          |  |
| Fairfield Local School District                   | School | Highland  | 3,559,326   | 0           | 1,762     | 1,042     | 0          | 0          | 0          |  |
| Greenfield Exempted Village School District       | School | Highland  | 14,578,278  | 0           | 0         | 0         | 0          | 1,609      | 3,935,290  |  |
| Hillsboro City School District                    | School | Highland  | 10,937,806  | 0           | 5,589     | 1,069     | 13,138     | 80,727     | 34,001     |  |
| Lynchburg Clay Local School District              | School | Highland  | 8,885,647   | 0           | 7,313     | 3,784     | 16,443     | 0          | 23,809     |  |
| Logan-Hocking Local School District               | School | Hocking   | 18,373,816  | 0           | 0         | 167,587   | 42         | 18,217     | 55,650     |  |
| East Holmes Local School District                 | School | Holmes    | 7,543,987   | 0           | 31,005    | 23,110    | 0          | 0          | 0          |  |
| West Holmes Local School District                 | School | Holmes    | 10,468,692  | 0           | 42,785    | 42,461    | 0          | 0          | 0          |  |
| Bellevue City School District                     | School | Huron     | 13,138,777  | 0           | 0         | 45,885    | 1,746      | 2,225      | 0          |  |
| Monroeville Local School District                 | School | Huron     | 1,391,284   | 0           | 0         | 3,322     | 391        | 2,963      | 55,633     |  |
| New London Local School District                  | School | Huron     | 2,402,900   | 0           | 0         | 15,904    | 258        | 39,887     | 27,635     |  |
| Norwalk City School District                      | School | Huron     | 7,035,824   | 0           | 0         | 0         | 0          | 0          | 0          |  |
| South Central Local School District               | School | Huron     | 2,972,394   | 0           | 0         | 20,063    | 344        | 0          | 6,313      |  |
| Western Reserve Local School District             | School | Huron     | 2,340,289   | 0           | 0         | 6,192     | 892        | 1,113      | 0          |  |
| Willard City School District                      | School | Huron     | 23,540,853  | 0           | 0         | 37,943    | 25,381     | 10,452     | 17,854     |  |
| Wellston City School District                     | School | Jackson   | 10,842,596  | 0           | 5,427     | 2,131     | 123        | 154,890    | 124,317    |  |
| Buckeye Local School District                     | School | Jefferson | 1,222,813   | 6,653       | 0         | 84,405    | 0          | 0          | 6,532      |  |
| Edison Local School District                      | School | Jefferson | 2,215,299   | 0           | 0         | 24,494    | 0          | 137        | 221,634    |  |
| Indian Creek Local School District                | School | Jefferson | 3,659,962   | 0           | 22,359    | 70,292    | 0          | 7,067      | 79,926     |  |
| Steubenville City School District                 | School | Jefferson | 12,439,796  | 0           | 0         | 15,956    | 5,436      | 1,100,400  | 0          |  |
| Toronto City School District                      | School | Jefferson | 2,479,582   | 13,369      | 0         | 19,524    | 0          | 13,939     | 0          |  |
| Kirtland Local School District                    | School | Lake      | 7,560,739   | 0           | 0         | 0         | 0          | 75,879     | 51,416     |  |
| Mentor Exempted Village School District           | School | Lake      | 55,605,108  | 0           | 27,589    | 112,403   | 75,711     | 97,336     | 836,204    |  |
| Perry Local School District                       | School | Lake      | 36,034,899  | 0           | 0         | 217,931   | 31,167     | 14,631     | 28,825     |  |
| Riverside Local School District                   | School | Lake      | 6,602,958   | 0           | 0         | 120,787   | 0          | 14,488     | 0          |  |
| Willoughby-Eastlake City School District          | School | Lake      | 24,451,296  | 0           | 0         | 0         | 0          | 29,437     | 585,270    |  |
| Chesapeake Union Exempted Village School District | School | Lawrence  | 3,563,234   | 0           | 0         | 0         | 0          | 200        | 518        |  |
| Dawson-Bryant Local School District               | School | Lawrence  | 6,224,908   | 0           | 0         | 18,511    | 0          | 11,012     | 0          |  |
| Fairland Local School District                    | School | Lawrence  | 5,446,672   | 0           | 0         | 50,923    | 1,260      | 0          | 12,229     |  |
| Ironton City School District                      | School | Lawrence  | 5,487,661   | 0           | 1,908     | 9,528     | 0          | 30,600     | 75,000     |  |
| Rock Hill Local School District                   | School | Lawrence  | 9,019,636   | 0           | 0         | 0         | 0          | 0          | 10,731     |  |
| South Point Local School District                 | School | Lawrence  | 10,578,988  | 0           | 0         | 27,372    | 0          | 0          | 108,374    |  |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                               |        |          | Assets      |             |           |           |            |            |            |  |
|-----------------------------------------------|--------|----------|-------------|-------------|-----------|-----------|------------|------------|------------|--|
|                                               |        |          | Cash And    |             | Inventory | Materials | Accrued    | Accounts   | Interfund  |  |
| School                                        | Type   | County   | Cash        | Investments | Held For  | And       | Interest   | Receivable | Receivable |  |
|                                               |        |          | Equivalents |             | Resale    | Supplies  | Receivable |            | Receivable |  |
|                                               |        |          |             |             |           | Inventory |            |            |            |  |
| Symmes Valley Local School District           | School | Lawrence | 3,544,824   | 0           | 0         | 1,783     | 28         | 8,151      | 40,763     |  |
| Granville Exempted Village School District    | School | Licking  | 6,231,436   | 21,038      | 0         | 0         | 0          | 36,784     | 0          |  |
| Heath City School District                    | School | Licking  | 2,372,206   | 1,306,411   | 0         | 19,628    | 1,419      | 0          | 0          |  |
| Johnstown-Monroe Local School District        | School | Licking  | 16,215,523  | 0           | 0         | 11,588    | 971        | 2,400      | 35,300     |  |
| Lakewood Local School District                | School | Licking  | 1,692,179   | 10,829,715  | 0         | 45,820    | 11,148     | 113,094    | 0          |  |
| Licking Heights Local School District         | School | Licking  | 10,788,158  | 0           | 0         | 14,275    | 0          | 0          | 373,815    |  |
| Licking Valley Local School District          | School | Licking  | 8,425,831   | 0           | 0         | 7,836     | 0          | 16,228     | 0          |  |
| Newark City School District                   | School | Licking  | 27,186,754  | 0           | 0         | 44,187    | 2,644      | 13,953     | 58,484     |  |
| North Fork Local School District              | School | Licking  | 5,161,237   | 0           | 0         | 1,468     | 6,983      | 7,555      | 50,861     |  |
| Northridge Local School District              | School | Licking  | 9,106,341   | 0           | 11,990    | 2,956     | 98         | 16,052     | 16,416     |  |
| Riverside Local School District               | School | Logan    | 2,856,326   | 0           | 0         | 13,140    | 477        | 0          | 0          |  |
| Amherst Exempted Village School District      | School | Lorain   | 7,940,711   | 4,018,201   | 0         | 22,642    | 3,950      | 42,532     | 2,879      |  |
| Avon Lake City School District                | School | Lorain   | 11,896,808  | 0           | 0         | 46,091    | 8,400      | 0          | 0          |  |
| Avon Local School District                    | School | Lorain   | 45,688,043  | 0           | 0         | 0         | 27,687     | 38,094     | 263,010    |  |
| Columbia Local School District                | School | Lorain   | 2,118,980   | 0           | 0         | 1,811     | 0          | 2,653      | 0          |  |
| Elyria City School District                   | School | Lorain   | 15,344,713  | 0           | 0         | 0         | 13,849     | 1,029,422  | 362,122    |  |
| Firelands Local School District               | School | Lorain   | 5,346,291   | 0           | 0         | 7,262     | 791        | 18,056     | 0          |  |
| Keystone Local School District                | School | Lorain   | 16,896,747  | 776,982     | 0         | 13,858    | 6,059      | 6,780      | 0          |  |
| Lorain City School District                   | School | Lorain   | 69,840,063  | 0           | 0         | 0         | 17,003     | 6,430      | 1,468,155  |  |
| Midview Local School District                 | School | Lorain   | 5,349,877   | 0           | 0         | 225,162   | 0          | 346,802    | 77,300     |  |
| North Ridgeville City School District         | School | Lorain   | 71,454,282  | 0           | 0         | 0         | 0          | 78,067     | 1,150,992  |  |
| Oberlin City School District                  | School | Lorain   | 1,501,523   | 0           | 0         | 3,994     | 1,651      | 25,831     | 17,825     |  |
| Sheffield-Sheffield Lake City School District | School | Lorain   | 25,036,905  | 0           | 0         | 24,144    | 0          | 10,740     | 166,500    |  |
| Wellington Exempted Village School District   | School | Lorain   | 7,399,754   | 8,905,786   | 15,382    | 0         | 7,203      | 12,662     | 4,000      |  |
| Anthony Wayne Local School District           | School | Lucas    | 9,689,941   | 0           | 0         | 54,918    | 2,723      | 0          | 202,546    |  |
| Oregon City School District                   | School | Lucas    | 14,446,953  | 0           | 0         | 22,813    | 18,637     | 31,374     | 499,111    |  |
| Ottawa Hills Local School District            | School | Lucas    | 3,879,974   | 2,922,418   | 0         | 0         | 8,902      | 5,426      | 0          |  |
| Springfield Local School District             | School | Lucas    | 4,385,788   | 0           | 0         | 24,616    | 0          | 10,079     | 137,000    |  |
| Sylvania City School District                 | School | Lucas    | 11,357,617  | 0           | 0         | 33,965    | 0          | 252,133    | 142,402    |  |
| Toledo City School District                   | School | Lucas    | 108,064,261 | 0           | 370,049   | 0         | 233,833    | 1,042,080  | 3,817,826  |  |
| Washington Local School District              | School | Lucas    | 36,508,824  | 0           | 0         | 171,515   | 0          | 25,415     | 400,000    |  |
| Jefferson Local School District               | School | Madison  | 6,306,538   | 0           | 0         | 5,613     | 2,114      | 128,394    | 0          |  |
| Jonathan Alder Local School District          | School | Madison  | 2,439,224   | 0           | 0         | 9,353     | 768        | 0          | 39,524     |  |
| London City School District                   | School | Madison  | 7,658,711   | 0           | 0         | 8,412     | 0          | 74,426     | 15,632     |  |
| Madison-Plains Local School District          | School | Madison  | 7,059,281   | 0           | 0         | 0         | 0          | 70,194     | 4,038      |  |
| Austintown Local School District              | School | Mahoning | 15,231,463  | 0           | 0         | 30,000    | 0          | 3,909      | 56,929     |  |
| Boardman Local School District                | School | Mahoning | 11,490,787  | 0           | 18,026    | 75,912    | 0          | 36,648     | 92,197     |  |
| Campbell City School District                 | School | Mahoning | 1,949,176   | 0           | 5,284     | 1,740     | 0          | 0          | 60,795     |  |
| Canfield Local School District                | School | Mahoning | 7,399,104   | 3,212,460   | 6,898     | 70,167    | 1,361      | 37,662     | 0          |  |
| Jackson-Milton Local School District          | School | Mahoning | 3,046,311   | 0           | 0         | 3,285     | 0          | 5,521      | 0          |  |
| Lowellville Local School District             | School | Mahoning | 4,587,450   | 1,045       | 0         | 6,782     | 6,264      | 0          | 0          |  |
| Poland Local School District                  | School | Mahoning | 5,592,682   | 0           | 8,521     | 0         | 0          | 29,189     | 0          |  |
| Sebring Local School District                 | School | Mahoning | 1,370,119   | 0           | 4,968     | 712       | 174        | 10,480     | 9,524      |  |
| South Range Local School District             | School | Mahoning | 1,851,498   | 0           | 0         | 28,631    | 0          | 2,860      | 932        |  |
| Springfield Local School District             | School | Mahoning | 10,802,066  | 0           | 0         | 8,735     | 0          | 11,166     | 0          |  |

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**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                            |        |            | Assets      |             |           |           |            |            |            |  |
|--------------------------------------------|--------|------------|-------------|-------------|-----------|-----------|------------|------------|------------|--|
|                                            |        |            | Cash And    |             | Inventory | Materials | Accrued    | Accounts   | Interfund  |  |
| School                                     | Type   | County     | Cash        | Investments | Held For  | And       | Interest   | Receivable | Receivable |  |
|                                            |        |            | Equivalents |             | Resale    | Supplies  | Receivable |            |            |  |
|                                            |        |            |             |             |           | Inventory |            |            |            |  |
| Struthers City School District             | School | Mahoning   | 9,957,921   | 0           | 8,880     | 3,120     | 1,653      | 13,834     | 230,650    |  |
| West Branch Local School District          | School | Mahoning   | 6,401,360   | 0           | 0         | 30,844    | 2,015      | 8,910      | 103,760    |  |
| Western Reserve Local School District      | School | Mahoning   | 2,571,164   | 0           | 1,479     | 84,727    | 1,051      | 4,662      | 291,007    |  |
| Youngstown City School District            | School | Mahoning   | 27,853,307  | 0           | 62,465    | 416,675   | 9,607      | 104,477    | 4,393,081  |  |
| Elgin Local School District                | School | Marion     | 10,494,898  | 0           | 14,379    | 15,533    | 10,460     | 22,929     | 0          |  |
| Marion City School District                | School | Marion     | 15,920,539  | 0           | 0         | 22,430    | 22,706     | 596,130    | 160,412    |  |
| Pleasant Local School District             | School | Marion     | 3,734,864   | 0           | 16,450    | 0         | 2,743      | 1,317      | 0          |  |
| Ridgedale Local School District            | School | Marion     | 3,254,753   | 0           | 0         | 0         | 0          | 0          | 42,520     |  |
| River Valley Local School District         | School | Marion     | 3,303,239   | 0           | 0         | 28,823    | 0          | 85,526     | 292,591    |  |
| Black River Local School District          | School | Medina     | 2,415,317   | 0           | 0         | 4,890     | 0          | 55,587     | 4,500      |  |
| Brunswick City School District             | School | Medina     | 7,041,245   | 0           | 44,514    | 296,976   | 0          | 0          | 461,719    |  |
| Buckeye Local School District              | School | Medina     | 7,416,619   | 0           | 0         | 0         | 0          | 91,862     | 40,998     |  |
| Cloverleaf Local School District           | School | Medina     | 7,675,369   | 0           | 0         | 28,631    | 0          | 0          | 321,286    |  |
| Highland Local School District             | School | Medina     | 26,402,346  | 0           | 21,037    | 52,182    | 33,177     | 160,086    | 500        |  |
| Medina City School District                | School | Medina     | 40,177,149  | 0           | 70,171    | 49,139    | 0          | 6,574      | 169,772    |  |
| Wadsworth City School District             | School | Medina     | 23,963,802  | 0           | 0         | 121,558   | 1,205      | 564,685    | 2,200,465  |  |
| Eastern Local School District              | School | Meigs      | 2,264,129   | 0           | 0         | 2,169     | 0          | 2,067      | 3,129      |  |
| Meigs Local School District                | School | Meigs      | 2,804,478   | 0           | 0         | 67,547    | 185        | 4,513      | 0          |  |
| Southern Local School District             | School | Meigs      | 2,028,761   | 0           | 0         | 14,311    | 1,730      | 6,285      | 11,756     |  |
| Bethel Local School District               | School | Miami      | 3,160,386   | 0           | 4,101     | 0         | 0          | 4,798      | 9,829      |  |
| Covington Exempted Village School District | School | Miami      | 12,019,169  | 0           | 0         | 15,308    | 5,703      | 19,052     | 0          |  |
| Miami East Local School District           | School | Miami      | 5,252,844   | 0           | 0         | 72,662    | 1,492      | 15,188     | 0          |  |
| Piqua City School District                 | School | Miami      | 38,347,747  | 0           | 0         | 1,218     | 0          | 14,014     | 264,955    |  |
| Tipp City Exempted Village School District | School | Miami      | 4,390,519   | 0           | 0         | 15,450    | 0          | 28,120     | 5,000      |  |
| Troy City School District                  | School | Miami      | 12,287,111  | 0           | 0         | 143,718   | 0          | 45,713     | 284        |  |
| Switzerland of Ohio Local School District  | School | Monroe     | 13,658,024  | 0           | 21,188    | 2,264     | 0          | 42,877     | 204,755    |  |
| Brookville Local School District           | School | Montgomery | 10,209,906  | 0           | 0         | 54,335    | 4,440      | 100,824    | 0          |  |
| Centerville City School District           | School | Montgomery | 28,829,024  | 0           | 0         | 33,451    | 67,087     | 0          | 91,065     |  |
| Dayton City School District                | School | Montgomery | 73,232,905  | 0           | 62,412    | 0         | 57,820     | 790,581    | 1,049,224  |  |
| Huber Heights City School District         | School | Montgomery | 19,460,364  | 17,049,091  | 0         | 202,196   | 0          | 12,713     | 21,132     |  |
| Jefferson Township Local School District   | School | Montgomery | 4,622,292   | 0           | 0         | 33,883    | 0          | 893        | 101,994    |  |
| Kettering City School District             | School | Montgomery | 20,608,676  | 0           | 0         | 152,598   | 10,694     | 42,391     | 718,229    |  |
| Mad River Local School District            | School | Montgomery | 20,502,265  | 0           | 0         | 15,051    | 9,336      | 2,573      | 137,354    |  |
| Miamisburg City School District            | School | Montgomery | 21,005,070  | 0           | 0         | 21,001    | 15,690     | 26,516     | 13,800     |  |
| New Lebanon Local School District          | School | Montgomery | 8,548,427   | 0           | 0         | 9,268     | 0          | 16,000     | 7,310      |  |
| Northmont City School District             | School | Montgomery | 54,584,562  | 0           | 0         | 0         | 0          | 287,145    | 15,000     |  |
| Northridge Local School District           | School | Montgomery | 7,912,948   | 2,823,626   | 8,336     | 10,572    | 0          | 2,653      | 0          |  |
| Oakwood City School District               | School | Montgomery | 4,129,851   | 0           | 3,786     | 0         | 0          | 9,822      | 522,729    |  |
| Trotwood-Madison City School District      | School | Montgomery | 27,935,658  | 0           | 0         | 3,504     | 0          | 80,347     | 455,252    |  |
| Valley View Local School District          | School | Montgomery | 2,085,633   | 0           | 0         | 4,541     | 1,805      | 106,122    | 32,490     |  |
| Vandalia-Butler City School District       | School | Montgomery | 12,773,989  | 0           | 0         | 6,407     | 2,197      | 152,858    | 35,174     |  |
| West Carrollton City School District       | School | Montgomery | 11,982,001  | 0           | 0         | 12,252    | 24,221     | 78,547     | 0          |  |
| Morgan Local School District               | School | Morgan     | 14,291,660  | 0           | 15,363    | 25,216    | 0          | 2,181      | 310,232    |  |
| Cardington-Lincoln Local School District   | School | Morrow     | 1,339,069   | 0           | 0         | 6,665     | 0          | 1,130      | 81,978     |  |
| Highland Local School District             | School | Morrow     | 9,935,209   | 0           | 15,581    | 61,673    | 4,178      | 23,369     | 0          |  |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                              |        |           | Assets      |             |           |           |            |            |            |  |
|----------------------------------------------|--------|-----------|-------------|-------------|-----------|-----------|------------|------------|------------|--|
|                                              |        |           | Cash And    |             | Inventory | Materials | Accrued    | Accounts   | Interfund  |  |
| School                                       | Type   | County    | Cash        | Investments | Held For  | And       | Interest   | Receivable | Receivable |  |
|                                              |        |           | Equivalents |             | Resale    | Supplies  | Receivable |            |            |  |
|                                              |        |           |             |             |           | Inventory |            |            |            |  |
| Mt. Gilead Exempted Village School District  | School | Morrow    | 5,382,796   | 0           | 0         | 0         | 2,406      | 34,040     | 146,292    |  |
| Northmor Local School District               | School | Morrow    | 1,935,604   | 0           | 0         | 16,316    | 513        | 0          | 122,846    |  |
| East Muskingum Local School Dist             | School | Muskingum | 7,240,271   | 0           | 4,293     | 164,861   | 6,121      | 7,466      | 63,280     |  |
| Franklin Local School District               | School | Muskingum | 12,041,092  | 0           | 14,404    | 21,297    | 0          | 11,396     | 212,442    |  |
| Maysville Local School District              | School | Muskingum | 2,292,040   | 0           | 6,299     | 7,832     | 0          | 19,669     | 403,901    |  |
| Tri-Valley Local School District             | School | Muskingum | 8,276,526   | 0           | 17,884    | 103,042   | 0          | 0          | 814,946    |  |
| West Muskingum Local School District         | School | Muskingum | 9,566,517   | 0           | 22,298    | 23,475    | 2,100      | 6,630      | 52,315     |  |
| Zanesville City School District              | School | Muskingum | 9,261,200   | 0           | 22,422    | 5,311     | 0          | 12,748     | 714,143    |  |
| Caldwell Exempted Village School District    | School | Noble     | 1,910,521   | 0           | 13,550    | 1,527     | 0          | 229,761    | 173        |  |
| Noble Local School District                  | School | Noble     | 3,548,128   | 0           | 8,067     | 34,688    | 154        | 28,786     | 163,766    |  |
| Crooksville Exempted Village School District | School | Perry     | 1,720,592   | 0           | 2,769     | 0         | 0          | 248        | 123,579    |  |
| Circleville City School District             | School | Pickaway  | 31,795,224  | 0           | 0         | 27,387    | 25,334     | 62,928     | 577,125    |  |
| Logan Elm Local School District              | School | Pickaway  | 10,081,829  | 104,300     | 0         | 23,672    | 3,318      | 2,634      | 304,962    |  |
| Teays Valley Local School District           | School | Pickaway  | 13,085,115  | 0           | 0         | 143,006   | 19,817     | 18,290     | 32,681     |  |
| Westfall Local School District               | School | Pickaway  | 12,600,183  | 0           | 0         | 10,268    | 0          | 154,220    | 0          |  |
| Scioto Valley Local School District          | School | Pike      | 8,984,575   | 0           | 0         | 0         | 5,984      | 2,499      | 3,494      |  |
| Waverly City School District                 | School | Pike      | 8,976,441   | 0           | 0         | 2,759     | 0          | 0          | 98,057     |  |
| Western Local School District                | School | Pike      | 3,058,990   | 0           | 0         | 0         | 0          | 0          | 522        |  |
| Aurora City School District                  | School | Portage   | 7,535,471   | 0           | 15,151    | 0         | 0          | 90,670     | 123,134    |  |
| Crestwood Local School District              | School | Portage   | 5,870,460   | 0           | 9,288     | 0         | 0          | 0          | 91,533     |  |
| Field Local School District                  | School | Portage   | 3,847,665   | 0           | 0         | 2,603     | 0          | 2,790      | 0          |  |
| James A. Garfield Local School District      | School | Portage   | 2,939,403   | 0           | 0         | 35,654    | 533        | 4,441      | 32,225     |  |
| Kent City School District                    | School | Portage   | 15,441,763  | 0           | 19,050    | 86,042    | 5,167      | 173,933    | 263,000    |  |
| Ravenna City School District                 | School | Portage   | 2,033,661   | 0           | 0         | 30,134    | 21         | 27,593     | 0          |  |
| Rootstown Local School District              | School | Portage   | 3,072,486   | 0           | 0         | 0         | 0          | 0          | 0          |  |
| Southeast Local School District              | School | Portage   | 15,537,816  | 0           | 0         | 0         | 0          | 515        | 0          |  |
| Streetsboro City School District             | School | Portage   | 46,237,922  | 0           | 0         | 0         | 0          | 274,718    | 1,835      |  |
| Waterloo Local School District               | School | Portage   | 3,745,738   | 0           | 0         | 54,551    | 1,206      | 820        | 0          |  |
| Windham Exempted Village School District     | School | Portage   | 3,961,219   | 206,666     | 0         | 24,305    | 315        | 0          | 28,660     |  |
| Tri-County North Local School District       | School | Preble    | 1,646,692   | 0           | 6,793     | 13,580    | 0          | 18,366     | 10,580     |  |
| Clear Fork Valley Local School District      | School | Richland  | 7,710,762   | 0           | 0         | 21,653    | 1,231      | 20,569     | 89,568     |  |
| Crestview Local School District              | School | Richland  | 6,906,429   | 0           | 0         | 21,474    | 3,954      | 19,674     | 8,600      |  |
| Lucas Local School District                  | School | Richland  | 5,155,288   | 0           | 0         | 8,449     | 2,442      | 2,480      | 0          |  |
| Madison Local School District                | School | Richland  | 7,477,341   | 0           | 0         | 10,808    | 11,951     | 31,612     | 0          |  |
| Mansfield City School District               | School | Richland  | 8,204,927   | 0           | 0         | 68,115    | 194        | 228,511    | 111,700    |  |
| Ontario Local School District                | School | Richland  | 6,902,160   | 0           | 0         | 210,164   | 5,167      | 180        | 73,518     |  |
| Plymouth Local School District               | School | Richland  | 4,311,354   | 0           | 0         | 70,225    | 332        | 0          | 0          |  |
| Shelby City School District                  | School | Richland  | 9,795,549   | 0           | 0         | 115,360   | 836        | 3,650      | 17,591     |  |
| Adena Local School District                  | School | Ross      | 6,815,490   | 0           | 0         | 0         | 0          | 47,343     | 15,238     |  |
| Chillicothe City School District             | School | Ross      | 7,541,982   | 0           | 0         | 0         | 0          | 32,912     | 61,233     |  |
| Huntington Local School District             | School | Ross      | 4,724,045   | 0           | 0         | 51,698    | 0          | 4,927      | 35,423     |  |
| Paint Valley Local School District           | School | Ross      | 3,338,561   | 0           | 0         | 0         | 25         | 9,428      | 1,059      |  |
| Southeastern Local School District           | School | Ross      | 9,809,784   | 0           | 0         | 0         | 4,552      | 0          | 156,945    |  |
| Union-Scioto Local School District           | School | Ross      | 14,771,126  | 0           | 5,926     | 3,781     | 32,672     | 2,607      | 5,822      |  |
| Zane Trace Local School District             | School | Ross      | 4,618,248   | 0           | 11,184    | 22,398    | 0          | 0          | 123,628    |  |

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**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                      |        |          | Assets      |             |           |           |          |            |            |  |
|------------------------------------------------------|--------|----------|-------------|-------------|-----------|-----------|----------|------------|------------|--|
|                                                      |        |          | Cash And    |             | Inventory | Materials | Accrued  | Accounts   | Interfund  |  |
| School                                               | Type   | County   | Cash        | Investments | Held For  | And       | Interest | Receivable | Receivable |  |
|                                                      |        |          | Equivalents |             | Resale    | Supplies  |          |            |            |  |
|                                                      |        |          |             |             |           | Inventory |          |            | Receivable |  |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 9,342,683   | 0           | 0         | 15,159    | 7,749    | 20,602     | 6,526      |  |
| Fremont City School District                         | School | Sandusky | 8,548,270   | 116,888     | 12,703    | 0         | 434      | 14,727     | 0          |  |
| Gibsonburg Exempted Village School District          | School | Sandusky | 1,698,527   | 0           | 0         | 5,297     | 693      | 915        | 0          |  |
| Woodmore Local School District                       | School | Sandusky | 11,510,131  | 0           | 0         | 24,444    | 4,871    | 3,481      | 32,804     |  |
| Bloom Vernon Local School District                   | School | Scioto   | 2,808,025   | 0           | 8,549     | 13,735    | 0        | 6,468      | 0          |  |
| Clay Local School District                           | School | Scioto   | 1,346,271   | 0           | 5,024     | 8,060     | 0        | 892        | 285        |  |
| Green Local School District                          | School | Scioto   | 1,318,838   | 0           | 0         | 0         | 0        | 925        | 239,270    |  |
| Minford Local School District                        | School | Scioto   | 2,186,937   | 0           | 0         | 0         | 0        | 698        | 198,990    |  |
| New Boston Local School District                     | School | Scioto   | 1,749,167   | 0           | 4,182     | 6,001     | 0        | 0          | 132,392    |  |
| Northwest Local School District                      | School | Scioto   | 1,171,391   | 0           | 0         | 0         | 0        | 0          | 197,002    |  |
| Portsmouth City School District                      | School | Scioto   | 4,838,610   | 0           | 34,153    | 13,409    | 2,328    | 3,764      | 49,245     |  |
| Washington-Nile Local School District                | School | Scioto   | 5,338,884   | 46,013      | 8,125     | 42,201    | 4,047    | 22,994     | 0          |  |
| Wheelersburg Local School District                   | School | Scioto   | 3,689,651   | 0           | 0         | 22,792    | 5,404    | 0          | 0          |  |
| Bettsville Local School District                     | School | Seneca   | 200,194     | 0           | 0         | 0         | 0        | 0          | 0          |  |
| Seneca-East Local School District                    | School | Seneca   | 2,686,398   | 0           | 0         | 17,446    | 521      | 122        | 0          |  |
| Tiffin City School District                          | School | Seneca   | 9,082,101   | 0           | 0         | 71,556    | 0        | 27,763     | 0          |  |
| Anna Local School District                           | School | Shelby   | 5,818,524   | 0           | 0         | 13,546    | 13,108   | 19,234     | 5,148      |  |
| Botkins Local School District                        | School | Shelby   | 11,758,656  | 0           | 0         | 15,106    | 2,299    | 14,698     | 75,000     |  |
| Fort Loramie Local School District                   | School | Shelby   | 5,371,103   | 0           | 0         | 3,072     | 615      | 17,023     | 0          |  |
| Hardin-Houston Local School District                 | School | Shelby   | 4,284,619   | 0           | 0         | 4,089     | 264      | 21,501     | 0          |  |
| Russia Local School District                         | School | Shelby   | 3,138,495   | 0           | 0         | 13,645    | 122      | 20,130     | 0          |  |
| Alliance City School District                        | School | Stark    | 4,586,302   | 0           | 10,249    | 22,106    | 0        | 23,432     | 0          |  |
| Canton City School District                          | School | Stark    | 24,144,988  | 0           | 49,584    | 134,015   | 0        | 0          | 447,359    |  |
| Canton Local School District                         | School | Stark    | 41,352,697  | 0           | 11,144    | 0         | 14,961   | 2,943      | 0          |  |
| Fairless Local School District                       | School | Stark    | 3,715,144   | 0           | 0         | 12,105    | 192      | 25,634     | 0          |  |
| Jackson Local School District                        | School | Stark    | 30,390,604  | 0           | 0         | 171,412   | 9,621    | 32,462     | 0          |  |
| Lake Local School District                           | School | Stark    | 7,424,921   | 0           | 0         | 0         | 0        | 17,388     | 0          |  |
| Louisville City School District                      | School | Stark    | 5,719,821   | 0           | 29,469    | 5,559     | 700      | 0          | 0          |  |
| Marlington Local School District                     | School | Stark    | 10,870,261  | 0           | 22,082    | 127,828   | 917      | 10,503     | 43,261     |  |
| Massillon City School District                       | School | Stark    | 8,644,128   | 0           | 0         | 0         | 0        | 6,910      | 0          |  |
| Minerva Local School District                        | School | Stark    | 4,243,040   | 0           | 0         | 49,973    | 0        | 8,059      | 115,711    |  |
| North Canton City School District                    | School | Stark    | 9,515,437   | 0           | 0         | 77,873    | 0        | 56,782     | 447,000    |  |
| Perry Local School District                          | School | Stark    | 23,234,000  | 0           | 43,736    | 92,215    | 12,488   | 0          | 553        |  |
| Plain Local School District                          | School | Stark    | 21,070,719  | 0           | 0         | 132,297   | 4,499    | 16,883     | 21,499     |  |
| Sandy Valley Local School District                   | School | Stark    | 4,789,154   | 0           | 0         | 10,486    | 179      | 81,366     | 13,733     |  |
| Tuslaw Local School District                         | School | Stark    | 5,644,347   | 0           | 18,275    | 0         | 1,550    | 0          | 0          |  |
| Akron City School District                           | School | Summit   | 79,829,942  | 14,910,645  | 448,356   | 18,693    | 9,780    | 135,202    | 0          |  |
| Barberton City School District                       | School | Summit   | 18,166,520  | 0           | 0         | 58,630    | 4,979    | 243,454    | 289,031    |  |
| Copley-Fairlawn City School District                 | School | Summit   | 18,952,637  | 0           | 14,493    | 12,495    | 10,988   | 35,216     | 222,404    |  |
| Coventry Local School District                       | School | Summit   | 10,552,709  | 15,025,940  | 0         | 0         | 7,645    | 0          | 765,072    |  |
| Cuyahoga Falls City School District                  | School | Summit   | 6,203,031   | 0           | 0         | 84,979    | 0        | 332        | 0          |  |
| Green Local School District                          | School | Summit   | 7,985,897   | 0           | 0         | 0         | 0        | 14,328     | 5,545      |  |
| Hudson City School District                          | School | Summit   | 23,970,407  | 0           | 41,583    | 11,322    | 26,766   | 0          | 49,426     |  |
| Mogadore Local School District                       | School | Summit   | 2,245,483   | 0           | 0         | 0         | 0        | 0          | 0          |  |
| Nordonia Hills City School District                  | School | Summit   | 17,624,135  | 0           | 8,713     | 26,798    | 3,303    | 4,298      | 0          |  |



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|                                                |        |            | Assets      |             |           |           |          |            |            |  |
|------------------------------------------------|--------|------------|-------------|-------------|-----------|-----------|----------|------------|------------|--|
|                                                |        |            | Cash And    |             | Inventory | Materials | Accrued  | Accounts   | Interfund  |  |
| School                                         | Type   | County     | Cash        | Investments | Held For  | And       | Interest | Receivable | Receivable |  |
|                                                |        |            | Equivalents |             | Resale    | Supplies  |          |            | Receivable |  |
|                                                |        |            |             |             |           | Inventory |          |            |            |  |
| Norton City School District                    | School | Summit     | 28,828,774  | 0           | 12,993    | 17,316    | 5,378    | 505,440    | 5,000      |  |
| Revere Local School District                   | School | Summit     | 24,450,591  | 0           | 0         | 0         | 24,146   | 6,000      | 23,500     |  |
| Springfield Local School District              | School | Summit     | 13,696,116  | 0           | 0         | 0         | 0        | 0          | 116,052    |  |
| Stow-Munroe Falls City School District         | School | Summit     | 26,124,574  | 0           | 0         | 108,736   | 4,390    | 22,570     | 927,837    |  |
| Tallmadge City School District                 | School | Summit     | 7,317,504   | 0           | 5,733     | 0         | 0        | 70,896     | 15,575     |  |
| Twinsburg City School District                 | School | Summit     | 37,027,830  | 0           | 56,587    | 0         | 0        | 313,809    | 315,820    |  |
| Woodridge Local School District                | School | Summit     | 8,236,516   | 0           | 13,641    | 0         | 0        | 10,248     | 211,425    |  |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 869,759     | 0           | 0         | 3,238     | 0        | 1,062      | 0          |  |
| Bristol Local School District                  | School | Trumbull   | 2,939,480   | 0           | 0         | 4,081     | 1,851    | 1,025      | 0          |  |
| Brookfield Local School District               | School | Trumbull   | 899,283     | 0           | 5,200     | 29        | 0        | 1,628      | 422,825    |  |
| Champion Local School District                 | School | Trumbull   | 1,694,193   | 0           | 0         | 13,837    | 437      | 9,048      | 0          |  |
| Girard City School District                    | School | Trumbull   | 10,487,816  | 0           | 0         | 13,948    | 2,380    | 8,652      | 0          |  |
| Howland Local School District                  | School | Trumbull   | 3,335,239   | 0           | 5,333     | 97,335    | 575      | 21,278     | 0          |  |
| Hubbard Exempted Village School District       | School | Trumbull   | 4,622,716   | 0           | 9,051     | 0         | 3,043    | 6,049      | 40,026     |  |
| Joseph Badger Local School District            | School | Trumbull   | 3,521,598   | 0           | 0         | 0         | 2,729    | 3,351      | 0          |  |
| Labrae Local School District                   | School | Trumbull   | 4,655,792   | 0           | 0         | 14,578    | 530      | 12,423     | 96,306     |  |
| Lakeview Local School District                 | School | Trumbull   | 3,173,217   | 0           | 36,357    | 83,115    | 0        | 0          | 0          |  |
| Liberty Local School District                  | School | Trumbull   | 3,778,266   | 0           | 6,101     | 28,416    | 0        | 6,678      | 0          |  |
| Lordstown Local School District                | School | Trumbull   | 666,360     | 0           | 0         | 8,509     | 0        | 2,387      | 0          |  |
| Maplewood Local School District                | School | Trumbull   | 3,980,211   | 0           | 8,770     | 1,555     | 0        | 0          | 0          |  |
| Mathews Local School District                  | School | Trumbull   | 2,354,220   | 0           | 9,989     | 26,323    | 0        | 0          | 0          |  |
| McDonald Local School District                 | School | Trumbull   | 3,349,521   | 0           | 831       | 418       | 0        | 0          | 0          |  |
| Newton Falls Exempted Village School District  | School | Trumbull   | 1,294,851   | 0           | 24,063    | 1,674     | 0        | 0          | 0          |  |
| Niles City School District                     | School | Trumbull   | 4,156,939   | 0           | 13,164    | 0         | 0        | 4,159      | 121,718    |  |
| Southington Local School District              | School | Trumbull   | 3,786,347   | 0           | 0         | 0         | 91       | 3,219      | 25,902     |  |
| Warren City School District                    | School | Trumbull   | 25,864,674  | 0           | 0         | 137,592   | 59,056   | 9,217      | 102,387    |  |
| Weathersfield Local School District            | School | Trumbull   | 11,812,094  | 0           | 0         | 11,442    | 2,150    | 4,943      | 0          |  |
| Claymont City School District                  | School | Tuscarawas | 4,702,651   | 0           | 0         | 12,416    | 1,293    | 150        | 22,188     |  |
| Dover City School District                     | School | Tuscarawas | 10,861,550  | 0           | 0         | 0         | 0        | 7,151      | 205,054    |  |
| Garaway Local School District                  | School | Tuscarawas | 3,018,787   | 0           | 0         | 10,188    | 190      | 18,537     | 0          |  |
| Indian Valley Local School District            | School | Tuscarawas | 6,260,445   | 0           | 10,552    | 2,056     | 0        | 1,039      | 0          |  |
| New Philadelphia City School District          | School | Tuscarawas | 5,029,826   | 0           | 0         | 36,420    | 0        | 27,360     | 0          |  |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 630,745     | 0           | 0         | 5,494     | 0        | 0          | 548,373    |  |
| Tuscarawas Valley Local School District        | School | Tuscarawas | 2,626,774   | 0           | 0         | 17,791    | 0        | 6,533      | 0          |  |
| Fairbanks Local School District                | School | Union      | 5,512,404   | 0           | 0         | 11,528    | 426      | 0          | 12,424     |  |
| Marysville Exempted Village School District    | School | Union      | 12,390,773  | 0           | 0         | 13,655    | 0        | 1,210      | 211,278    |  |
| North Union Local School District              | School | Union      | 12,304,899  | 0           | 0         | 0         | 7,805    | 78,711     | 0          |  |
| Lincolnview Local School District              | School | Van Wert   | 14,297,388  | 0           | 0         | 4,425     | 6,320    | 92,263     | 45,948     |  |
| Vinton Local School District                   | School | Vinton     | 19,109,251  | 0           | 11,812    | 0         | 10,410   | 0          | 392,263    |  |
| Carlisle Local School District                 | School | Warren     | 1,472,337   | 0           | 1,408     | 0         | 0        | 0          | 22,529     |  |
| Franklin City School District                  | School | Warren     | 4,995,011   | 0           | 0         | 16,011    | 234      | 443,166    | 18,815     |  |
| Kings Local School District                    | School | Warren     | 15,464,560  | 0           | 0         | 0         | 0        | 68,137     | 107,232    |  |
| Little Miami Local School District             | School | Warren     | 21,191,485  | 0           | 0         | 0         | 0        | 60,000     | 146,730    |  |
| Mason City School District                     | School | Warren     | 71,020,286  | 0           | 0         | 58,705    | 24,408   | 453,388    | 126,225    |  |
| Springboro Community City School District      | School | Warren     | 14,600,473  | 0           | 0         | 0         | 3,947    | 2,465      | 6,087      |  |

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental  
As of June 30, 2014  
All Schools Reporting Under GAAP

Assets

| School                                      | Type   | County     | Cash And<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Interfund<br>Receivable |
|---------------------------------------------|--------|------------|-------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|-------------------------|
| Belpre City School District                 | School | Washington | 2,035,670               | 0           | 1,556                           | 33,934                                    | 5                                 | 240                    | 0                       |
| Frontier Local School District              | School | Washington | 2,280,096               | 0           | 0                               | 8,317                                     | 0                                 | 0                      | 30,000                  |
| Warren Local School District                | School | Washington | 6,891,328               | 0           | 0                               | 143,587                                   | 0                                 | 3,237                  | 0                       |
| Wolf Creek Local School District            | School | Washington | 10,403,686              | 0           | 13,338                          | 8,440                                     | 0                                 | 6,804                  | 0                       |
| Chippewa Local School District              | School | Wayne      | 7,073,969               | 0           | 0                               | 14,314                                    | 696                               | 0                      | 299,546                 |
| Dalton Local School District                | School | Wayne      | 7,411,294               | 0           | 0                               | 3,519                                     | 440                               | 0                      | 32,418                  |
| Wooster City School District                | School | Wayne      | 35,082,240              | 0           | 0                               | 0                                         | 8,184                             | 5,995                  | 565,000                 |
| Bowling Green City School District          | School | Wood       | 6,655,461               | 2,320,063   | 0                               | 68,090                                    | 5,637                             | 3,709                  | 25,000                  |
| Eastwood Local School District              | School | Wood       | 9,584,749               | 0           | 12,425                          | 0                                         | 6,050                             | 445,178                | 15,174                  |
| North Baltimore Local School District       | School | Wood       | 6,397,206               | 0           | 0                               | 8,391                                     | 0                                 | 0                      | 80,334                  |
| Otsego Local School District                | School | Wood       | 5,160,428               | 0           | 3,560                           | 1,984                                     | 2,708                             | 37,344                 | 10,670                  |
| Perrysburg Exempted Village School District | School | Wood       | 8,378,579               | 0           | 0                               | 21,075                                    | 0                                 | 36,222                 | 120,809                 |
| Rossford Exempted Village School District   | School | Wood       | 327,406                 | 0           | 9,045                           | 2,185                                     | 0                                 | 0                      | 0                       |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Assets (Continued)**

| School                                                    | Type    | County     | Intergovernmental | Prepaid | Income | Property   | Payment In |            | Advances  | Restricted |
|-----------------------------------------------------------|---------|------------|-------------------|---------|--------|------------|------------|------------|-----------|------------|
|                                                           |         |            |                   |         |        |            | Lieu Of    | Loans      | To Other  |            |
|                                                           |         |            | Receivable        | Items   | Taxes  | Taxes      | Taxes      | Receivable | Funds     | Assets     |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 15,985,005        | 120,125 | 0      | 6,145,467  | 0          | 0          | 0         | 0          |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 47,275            | 35,935  | 0      | 2,858,452  | 0          | 0          | 12,371    | 0          |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 127,065           | 0       | 0      | 5,133,609  | 0          | 0          | 0         | 6,575      |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 109,323           | 39,810  | 0      | 3,648,408  | 0          | 0          | 0         | 0          |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 25,156            | 39,267  | 0      | 1,872,842  | 16,375     | 0          | 0         | 79,258     |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 35,116            | 10,246  | 0      | 2,483,344  | 0          | 0          | 200,000   | 20,297     |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 87,257            | 0       | 0      | 16,538,122 | 0          | 0          | 0         | 910,780    |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 113,266           | 0       | 0      | 5,905,481  | 0          | 0          | 0         | 0          |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 0                 | 0       | 0      | 3,616,687  | 0          | 0          | 0         | 105,491    |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 0                 | 0       | 0      | 2,126,049  | 0          | 0          | 0         | 0          |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 29,847            | 0       | 0      | 1,402,324  | 0          | 0          | 0         | 0          |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 4,614             | 13,819  | 0      | 11,238,679 | 0          | 15,000     | 5,000     | 0          |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 63,155            | 0       | 0      | 9,774,813  | 0          | 0          | 0         | 241,244    |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 370,755           | 51,196  | 0      | 11,068,624 | 0          | 102,873    | 0         | 0          |
| Ehove Career Center                                       | CC/JVSD | Erie       | 103,867           | 42,642  | 0      | 7,751,782  | 0          | 0          | 0         | 0          |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 148,238           | 131,026 | 0      | 13,792,586 | 0          | 0          | 0         | 0          |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 168,062           | 98,301  | 0      | 2,764,671  | 0          | 0          | 0         | 0          |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 102,247           | 3,721   | 0      | 9,020,440  | 0          | 0          | 0         | 0          |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 1,699,777         | 0       | 0      | 36,674,840 | 0          | 0          | 0         | 6,584      |
| Four County Career Center                                 | CC/JVSD | Henry      | 864               | 13,332  | 0      | 6,000,931  | 0          | 0          | 0         | 0          |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 13,565            | 0       | 0      | 2,970,890  | 0          | 0          | 0         | 17,604     |
| Knox County Career Center                                 | CC/JVSD | Knox       | 28,916            | 0       | 0      | 3,675,592  | 29,881     | 0          | 0         | 0          |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 68,179            | 27,450  | 0      | 6,194,736  | 0          | 0          | 1,750,000 | 0          |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 186,310           | 0       | 0      | 2,280,550  | 0          | 0          | 0         | 0          |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 243,043           | 61,328  | 0      | 9,363,496  | 0          | 0          | 0         | 0          |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 29,756            | 0       | 0      | 6,314,105  | 0          | 0          | 0         | 0          |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 224,110           | 0       | 0      | 11,665,521 | 0          | 0          | 0         | 0          |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 131,088           | 21,861  | 0      | 10,294,000 | 0          | 0          | 0         | 0          |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 10,360            | 0       | 0      | 6,828,648  | 0          | 0          | 0         | 0          |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 4,400             | 12,490  | 0      | 4,082,382  | 0          | 0          | 0         | 0          |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 301,626           | 0       | 0      | 7,779,863  | 0          | 0          | 0         | 0          |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 103,764           | 20,841  | 0      | 6,543,324  | 0          | 0          | 0         | 963        |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 47,189            | 0       | 0      | 13,046,665 | 0          | 0          | 0         | 27,262     |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 2,621,582         | 113,126 | 0      | 11,643,117 | 36,820     | 0          | 0         | 56,108     |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 37,475            | 1,853   | 0      | 1,607,457  | 4,706      | 0          | 0         | 23,547     |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 45,273            | 51,944  | 0      | 6,780,838  | 0          | 0          | 0         | 223,362    |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 80,879            | 35,781  | 0      | 4,487,091  | 0          | 0          | 0         | 0          |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 14,986            | 0       | 0      | 5,123,407  | 0          | 0          | 0         | 0          |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 795,306           | 38,276  | 0      | 4,257,638  | 0          | 0          | 0         | 0          |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 54,939            | 0       | 0      | 3,112,456  | 0          | 0          | 0         | 0          |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 25,937            | 5,730   | 0      | 2,201,313  | 0          | 0          | 0         | 0          |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 0                 | 0       | 0      | 3,149,988  | 0          | 0          | 0         | 38,707     |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 135,829           | 32,468  | 0      | 6,631,722  | 0          | 0          | 0         | 0          |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 41,288            | 9,205   | 0      | 5,893,416  | 0          | 0          | 0         | 0          |
| Vantage Career Center                                     | CC/JVSD | Van Wert   | 30,619            | 65,161  | 0      | 4,511,665  | 61,002     | 0          | 0         | 0          |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Assets (Continued)**

| School                                         | Type    | County     | Intergovernmental<br>Receivable | Prepaid<br>Items | Income<br>Taxes<br>Receivable | Property<br>Taxes<br>Receivable | Payment In<br>Lieu Of<br>Taxes<br>Receivable | Loans<br>Receivable | Advances<br>To Other<br>Funds | Restricted<br>Assets |
|------------------------------------------------|---------|------------|---------------------------------|------------------|-------------------------------|---------------------------------|----------------------------------------------|---------------------|-------------------------------|----------------------|
|                                                |         |            |                                 |                  |                               |                                 |                                              |                     |                               |                      |
| Warren County Career Center                    | CC/JVSD | Warren     | 314,602                         | 0                | 0                             | 8,434,087                       | 0                                            | 0                   | 0                             | 0                    |
| Washington County Career Center                | CC/JVSD | Washington | 235,759                         | 2,400            | 0                             | 2,372,532                       | 0                                            | 0                   | 0                             | 29,228               |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 21,690                          | 5,820            | 0                             | 5,784,986                       | 0                                            | 0                   | 0                             | 0                    |
| Penta Career Center                            | CC/JVSD | Wood       | 56,574                          | 77,433           | 0                             | 15,596,348                      | 377,703                                      | 0                   | 0                             | 0                    |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 770,901                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Brown County Educational Service Center        | ESC     | Brown      | 15,377                          | 3,297            | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Clark County Educational Service Center        | ESC     | Clark      | 712,915                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 243,786              |
| Clermont County Educational Service Center     | ESC     | Clermont   | 8,493                           | 167,117          | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 22,329                          | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 75,785                          | 3,401            | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 3,954,147                       | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 126,630              |
| North Point Educational Service Center         | ESC     | Erie       | 1,132,656                       | 31,948           | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 394,215                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 9,174,664                       | 0                | 0                             | 0                               | 0                                            | 2,455               | 4,889                         | 0                    |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 204,089                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 68,218                          | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Geauga County Educational Service Center       | ESC     | Geauga     | 861,500                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Greene County Educational Service Center       | ESC     | Greene     | 158,310                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 119,154                         | 968              | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 1,807,537                       | 0                | 0                             | 0                               | 0                                            | 300,000             | 0                             | 0                    |
| Hancock County Educational Service Center      | ESC     | Hancock    | 31,052                          | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 19,893                          | 32,038           | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Knox County Educational Service Center         | ESC     | Knox       | 301,699                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Lake County Educational Service Center         | ESC     | Lake       | 328,191                         | 0                | 0                             | 5,247,136                       | 0                                            | 0                   | 0                             | 3,901                |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 460,273                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Lorain County Educational Service Center       | ESC     | Lorain     | 1,045,023                       | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 902,612                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 2,481,474                       | 0                | 0                             | 0                               | 0                                            | 2,614               | 0                             | 0                    |
| Medina County Educational Service Center       | ESC     | Medina     | 0                               | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Miami County Educational Service Center        | ESC     | Miami      | 1,179,512                       | 3,890            | 0                             | 0                               | 0                                            | 0                   | 0                             | 3,454                |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 904,765                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 1,108,185                       | 230,584          | 0                             | 0                               | 0                                            | 0                   | 0                             | 4,656                |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 1,568                           | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Portage County Educational Service Center      | ESC     | Portage    | 136,614                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Putnam County Educational Service Center       | ESC     | Putnam     | 300,437                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Ross-Pike Educational Service District         | ESC     | Ross       | 621,494                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 124,285                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 513,977                         | 4,883            | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Stark County Educational Service Center        | ESC     | Stark      | 748,017                         | 6,037            | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Summit County Educational Service Center       | ESC     | Summit     | 3,385,467                       | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 1,250,468                       | 11,932           | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 0                               | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Wood County Educational Service Center         | ESC     | Wood       | 343,103                         | 1,562            | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Adams County/Ohio Valley School District       | School  | Adams      | 1,099,121                       | 0                | 0                             | 8,653,431                       | 0                                            | 0                   | 0                             | 4,150                |
| Manchester Local School District               | School  | Adams      | 129,225                         | 13,780           | 0                             | 8,855,141                       | 0                                            | 0                   | 0                             | 0                    |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Assets (Continued)**

| School                                                   | Type   | County    | Intergovernmental | Prepaid | Income Taxes | Property Taxes | Payment In |            | Advances | Restricted |
|----------------------------------------------------------|--------|-----------|-------------------|---------|--------------|----------------|------------|------------|----------|------------|
|                                                          |        |           |                   |         |              |                | Lieu Of    | Loans      | To Other |            |
|                                                          |        |           | Receivable        | Items   | Receivable   | Receivable     | Taxes      | Receivable | Funds    | Assets     |
| Delphos City School District                             | School | Allen     | 162,408           | 19,290  | 0            | 4,461,975      | 0          | 0          | 0        | 0          |
| Ashland City School District                             | School | Ashland   | 7,491,209         | 0       | 0            | 17,300,158     | 0          | 0          | 0        | 0          |
| Hillsdale Local School District                          | School | Ashland   | 23,604            | 113,567 | 262,503      | 4,681,504      | 0          | 0          | 0        | 0          |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 364,814           | 0       | 582,806      | 4,911,910      | 0          | 0          | 0        | 0          |
| Mapleton Local School District                           | School | Ashland   | 79,032            | 25,087  | 0            | 3,130,667      | 0          | 0          | 0        | 0          |
| Ashtabula Area City School District                      | School | Ashtabula | 725,968           | 0       | 0            | 14,841,425     | 0          | 0          | 0        | 0          |
| Buckeye Local School District                            | School | Ashtabula | 63,714            | 0       | 0            | 6,711,124      | 0          | 0          | 0        | 0          |
| Conneaut Area City School District                       | School | Ashtabula | 14,973            | 0       | 0            | 4,590,401      | 0          | 0          | 0        | 0          |
| Geneva Area City School District                         | School | Ashtabula | 533,850           | 79,409  | 0            | 9,110,801      | 0          | 0          | 0        | 0          |
| Grand Valley Local School District                       | School | Ashtabula | 299,597           | 0       | 0            | 4,829,863      | 0          | 0          | 0        | 0          |
| Jefferson Area Local School District                     | School | Ashtabula | 68,788            | 0       | 0            | 6,934,948      | 0          | 0          | 0        | 0          |
| Athens City School District                              | School | Athens    | 776,909           | 76,961  | 1,216,333    | 17,422,056     | 224,627    | 0          | 0        | 0          |
| Federal-Hocking Local School District                    | School | Athens    | 473,163           | 0       | 0            | 574,294        | 0          | 0          | 0        | 0          |
| Nelsonville-York City School District                    | School | Athens    | 230,182           | 45,096  | 0            | 2,221,735      | 0          | 275        | 0        | 0          |
| Trimble Local School District                            | School | Athens    | 251,876           | 0       | 0            | 1,097,667      | 0          | 0          | 0        | 0          |
| Minster Local School District                            | School | Auglaize  | 7,826             | 38,623  | 625,670      | 4,207,015      | 45,445     | 0          | 0        | 10,076     |
| New Bremen Local School District                         | School | Auglaize  | 2,906             | 5,600   | 558,244      | 2,670,823      | 30,952     | 0          | 0        | 0          |
| Barnesville Exempted Village School District             | School | Belmont   | 600,430           | 6,704   | 0            | 4,523,136      | 0          | 0          | 0        | 0          |
| Bellaire Local School District                           | School | Belmont   | 527,288           | 2,535   | 0            | 3,360,320      | 0          | 0          | 0        | 0          |
| Bridgeport Exempted Village School District              | School | Belmont   | 165,844           | 13,214  | 0            | 2,280,334      | 0          | 3          | 25,000   | 0          |
| Martins Ferry City School District                       | School | Belmont   | 54,615            | 8,578   | 0            | 3,613,324      | 0          | 0          | 0        | 11,000     |
| Shadyside Local School District                          | School | Belmont   | 121,526           | 33,845  | 0            | 2,462,732      | 417,281    | 0          | 0        | 2,126      |
| St. Clairsville-Richland City School District            | School | Belmont   | 522,711           | 3,796   | 0            | 8,262,925      | 0          | 0          | 0        | 45,440     |
| Union Local School District                              | School | Belmont   | 459,128           | 0       | 0            | 3,843,422      | 0          | 0          | 0        | 11,000     |
| Eastern Local School District                            | School | Brown     | 158,033           | 0       | 0            | 4,597,891      | 0          | 0          | 0        | 0          |
| Fayetteville-Perry Local School District                 | School | Brown     | 65,583            | 0       | 0            | 2,636,237      | 0          | 0          | 0        | 0          |
| Western Brown Local School District                      | School | Brown     | 562,339           | 13,613  | 0            | 5,722,117      | 108,846    | 0          | 0        | 0          |
| Edgewood City School District                            | School | Butler    | 3,034,512         | 2,100   | 0            | 17,019,917     | 0          | 750,000    | 0        | 0          |
| Fairfield City School District                           | School | Butler    | 2,298,516         | 0       | 0            | 57,534,827     | 0          | 0          | 0        | 243,479    |
| Lakota Local School District                             | School | Butler    | 14,040,048        | 0       | 0            | #####          | 0          | 0          | 0        | 0          |
| Madison Local School District                            | School | Butler    | 105,782           | 0       | 0            | 5,837,547      | 0          | 0          | 0        | 0          |
| Middletown City School District                          | School | Butler    | 3,139,193         | 0       | 0            | 34,000,351     | 245,572    | 0          | 0        | 24,610     |
| Monroe Local School District                             | School | Butler    | 301,208           | 4,114   | 0            | 15,126,463     | 0          | 0          | 0        | 0          |
| New Miami Local School District                          | School | Butler    | 250,845           | 0       | 0            | 1,713,973      | 0          | 0          | 0        | 0          |
| Ross Local School District                               | School | Butler    | 309,383           | 0       | 0            | 12,921,690     | 0          | 0          | 0        | 577,054    |
| Talawanda School District                                | School | Butler    | 11,628,502        | 99,884  | 0            | 22,792,024     | 0          | 0          | 0        | 340,431    |
| Brown Local School District                              | School | Carroll   | 7,273,106         | 0       | 0            | 3,457,274      | 0          | 0          | 0        | 0          |
| Carrollton Exempted Village School District              | School | Carroll   | 2,785,443         | 0       | 0            | 6,735,240      | 0          | 0          | 0        | 0          |
| Mechanicsburg Exempted Village School District           | School | Champaign | 129,950           | 857     | 476,486      | 2,805,605      | 0          | 5,500      | 0        | 0          |
| Triad Local School District                              | School | Champaign | 129,945           | 62,883  | 744,749      | 2,494,504      | 0          | 0          | 8,593    | 29,069     |
| Clark Shawnee Local School District                      | School | Clark     | 60,373            | 11,060  | 0            | 9,517,770      | 0          | 0          | 0        | 28,770     |
| Greenon Local School District                            | School | Clark     | 119,306           | 6,299   | 0            | 8,661,019      | 0          | 0          | 0        | 0          |
| Northeastern Local School District                       | School | Clark     | 445,091           | 3,860   | 0            | 14,403,815     | 0          | 0          | 0        | 0          |
| Northwestern Local School District                       | School | Clark     | 251,698           | 2,915   | 826,113      | 8,437,173      | 0          | 0          | 0        | 1,914,747  |
| Southeastern Local School District                       | School | Clark     | 101,408           | 0       | 412,713      | 2,288,058      | 0          | 0          | 0        | 0          |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Assets (Continued)**

| School                                                    | Type   | County     | Intergovernmental | Prepaid | Income    | Property   | Payment In |            | Advances | Restricted |
|-----------------------------------------------------------|--------|------------|-------------------|---------|-----------|------------|------------|------------|----------|------------|
|                                                           |        |            |                   |         |           |            | Lieu Of    | Loans      | To Other |            |
|                                                           |        |            | Receivable        | Items   | Taxes     | Taxes      | Taxes      | Receivable | Funds    | Assets     |
| Springfield City School District                          | School | Clark      | 2,712,891         | 0       | 0         | 32,323,678 | 0          | 0          | 0        | 1,298,698  |
| Tecumseh Local School District                            | School | Clark      | 588,377           | 0       | 0         | 10,140,962 | 0          | 0          | 0        | 0          |
| Batavia Local School District                             | School | Clermont   | 11,351,210        | 0       | 0         | 8,499,954  | 0          | 0          | 0        | 15,145,805 |
| Bethel-Tate Local School District                         | School | Clermont   | 191,984           | 0       | 0         | 3,683,657  | 0          | 0          | 0        | 0          |
| Clermont Northeastern Local School District               | School | Clermont   | 0                 | 0       | 0         | 7,955,944  | 0          | 0          | 0        | 0          |
| Felicity-Franklin Local School District                   | School | Clermont   | 209,796           | 0       | 0         | 1,869,288  | 0          | 0          | 0        | 0          |
| Goshen Local School District                              | School | Clermont   | 77,701            | 0       | 1,311,104 | 6,555,845  | 88,878     | 0          | 0        | 2,132      |
| Milford Exempted Village School District                  | School | Clermont   | 2,852,216         | 0       | 0         | 40,482,583 | 0          | 0          | 0        | 10,051     |
| New Richmond Exempted Village School District             | School | Clermont   | 141,088           | 0       | 0         | 14,452,248 | 0          | 0          | 0        | 0          |
| West Clermont Local School District                       | School | Clermont   | 626,854           | 0       | 0         | 43,847,234 | 0          | 0          | 0        | 0          |
| Williamsburg Local School District                        | School | Clermont   | 126,318           | 25,375  | 0         | 3,830,088  | 0          | 0          | 0        | 0          |
| Blanchester Local School District                         | School | Clinton    | 333,773           | 0       | 0         | 3,964,909  | 0          | 0          | 0        | 0          |
| Clinton Massie Local School District                      | School | Clinton    | 89,968            | 0       | 0         | 5,405,862  | 0          | 0          | 0        | 0          |
| East Clinton Local School District                        | School | Clinton    | 176,299           | 0       | 0         | 3,528,225  | 0          | 0          | 0        | 0          |
| Wilmington City School District                           | School | Clinton    | 476,701           | 0       | 0         | 16,133,305 | 0          | 0          | 0        | 57,982     |
| Beaver Local School District                              | School | Columbiana | 674,293           | 0       | 0         | 6,614,940  | 0          | 0          | 0        | 0          |
| Columbiana Exempted Village School District               | School | Columbiana | 55,649            | 0       | 722,213   | 4,419,349  | 0          | 0          | 0        | 0          |
| Crestview Local School District                           | School | Columbiana | 5,104             | 15,164  | 548,508   | 2,478,278  | 0          | 0          | 0        | 0          |
| East Liverpool City School District                       | School | Columbiana | 1,226,076         | 0       | 0         | 5,025,401  | 0          | 0          | 0        | 0          |
| East Palestine City School District                       | School | Columbiana | 96,699            | 0       | 0         | 2,795,022  | 0          | 0          | 0        | 0          |
| Lisbon Exempted Village School District                   | School | Columbiana | 131,824           | 20,512  | 0         | 2,280,197  | 0          | 0          | 0        | 0          |
| Salem City School District                                | School | Columbiana | 509,285           | 12,687  | 3,896     | 9,584,324  | 0          | 0          | 0        | 0          |
| Southern Local School District                            | School | Columbiana | 81,826            | 297     | 0         | 2,413,653  | 0          | 0          | 0        | 0          |
| United Local School District                              | School | Columbiana | 137,190           | 12,470  | 331,050   | 3,132,855  | 0          | 0          | 0        | 0          |
| Wellsville Local School District                          | School | Columbiana | 334,659           | 0       | 0         | 1,254,358  | 0          | 0          | 0        | 0          |
| Coshocton City School District                            | School | Coshocton  | 743,710           | 5,938   | 0         | 5,728,151  | 0          | 0          | 0        | 393,292    |
| Ridgewood Local School District                           | School | Coshocton  | 249,117           | 0       | 0         | 2,793,694  | 0          | 0          | 0        | 0          |
| River View Local School District                          | School | Coshocton  | 1,189,829         | 0       | 0         | 9,257,581  | 0          | 0          | 0        | 0          |
| Buckeye Central Local School District                     | School | Crawford   | 94,565            | 13,717  | 654,779   | 2,583,118  | 0          | 0          | 0        | 0          |
| Bucyrus City School District                              | School | Crawford   | 228,600           | 0       | 0         | 6,097,119  | 43,573     | 0          | 0        | 5,605      |
| Colonel Crawford Local School District                    | School | Crawford   | 4,348,863         | 0       | 658,432   | 3,232,532  | 0          | 0          | 0        | 0          |
| Galion City School District                               | School | Crawford   | 554,741           | 0       | 0         | 6,638,579  | 37,748     | 0          | 0        | 1,651      |
| Wynford Local School District                             | School | Crawford   | 134,170           | 6,179   | 0         | 4,026,184  | 0          | 0          | 0        | 0          |
| Bay Village City School District                          | School | Cuyahoga   | 297,722           | 0       | 0         | 25,779,133 | 0          | 0          | 0        | 0          |
| Beachwood City School District                            | School | Cuyahoga   | 0                 | 0       | 0         | 28,614,894 | 0          | 0          | 245,000  | 0          |
| Bedford City School District                              | School | Cuyahoga   | 773,775           | 0       | 0         | 27,970,462 | 0          | 0          | 0        | 0          |
| Berea City School District                                | School | Cuyahoga   | 2,334,820         | 1,637   | 0         | 57,370,615 | 0          | 0          | 0        | 49,126     |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 483,559           | 0       | 0         | 37,575,833 | 0          | 0          | 0        | 0          |
| Brooklyn City School District                             | School | Cuyahoga   | 273,742           | 22,662  | 0         | 12,015,762 | 0          | 0          | 0        | 78,267     |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 198,513           | 0       | 0         | 24,401,391 | 0          | 0          | 0        | 0          |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 3,237,142         | 0       | 0         | 87,538,937 | 0          | 0          | 0        | 4,401,300  |
| Cleveland Municipal School District                       | School | Cuyahoga   | 49,369,545        | 0       | 0         | #####      | 0          | 0          | 0        | 0          |
| Cuyahoga Heights Local School District                    | School | Cuyahoga   | 160,024           | 0       | 0         | 10,348,161 | 161,032    | 0          | 0        | 0          |
| East Cleveland City School District                       | School | Cuyahoga   | 4,973,669         | 0       | 0         | 9,768,910  | 0          | 0          | 0        | 91,899     |
| Euclid City School District                               | School | Cuyahoga   | 1,637,088         | 17,696  | 489,547   | 45,159,602 | 0          | 0          | 0        | 0          |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Assets (Continued)**

| School                                       | Type   | County    | Intergovernmental | Prepaid | Income    | Property   | Payment In |            | Advances | Restricted |
|----------------------------------------------|--------|-----------|-------------------|---------|-----------|------------|------------|------------|----------|------------|
|                                              |        |           |                   |         |           |            | Lieu Of    | Loans      |          |            |
|                                              |        |           | Receivable        | Items   | Taxes     | Taxes      | Taxes      | Receivable | To Other | Assets     |
| Fairview Park City School District           | School | Cuyahoga  | 248,023           | 0       | 0         | 17,416,359 | 0          | 0          | 0        | 0          |
| Garfield Heights City School District        | School | Cuyahoga  | 927,225           | 0       | 0         | 22,808,977 | 0          | 0          | 0        | 2,929,050  |
| Independence Local School District           | School | Cuyahoga  | 57,472            | 0       | 0         | 20,233,113 | 0          | 0          | 0        | 0          |
| Lakewood City School District                | School | Cuyahoga  | 46,291,182        | 0       | 0         | 54,359,415 | 144,701    | 0          | 0        | 0          |
| Maple Heights City School District           | School | Cuyahoga  | 1,088,268         | 0       | 0         | 20,624,333 | 0          | 0          | 0        | 338,718    |
| Mayfield City School District                | School | Cuyahoga  | 835,271           | 0       | 0         | 55,226,953 | 1,930,128  | 0          | 0        | 0          |
| North Olmsted City School District           | School | Cuyahoga  | 239,774           | 0       | 0         | 40,687,082 | 0          | 0          | 0        | 223,073    |
| North Royalton City School District          | School | Cuyahoga  | 394,695           | 0       | 0         | 38,493,337 | 0          | 0          | 0        | 0          |
| Olmsted Falls City School District           | School | Cuyahoga  | 242,960           | 0       | 0         | 30,990,572 | 0          | 0          | 0        | 0          |
| Orange City School District                  | School | Cuyahoga  | 1,264,542         | 0       | 0         | 43,437,429 | 0          | 0          | 0        | 0          |
| Parma City School District                   | School | Cuyahoga  | 2,017,747         | 0       | 0         | 95,641,441 | 0          | 0          | 0        | 0          |
| Richmond Heights Local School District       | School | Cuyahoga  | 392,873           | 0       | 0         | 10,418,982 | 0          | 0          | 0        | 0          |
| Rocky River City School District             | School | Cuyahoga  | 400,507           | 0       | 0         | 32,989,663 | 0          | 0          | 0        | 0          |
| Shaker Heights City School District          | School | Cuyahoga  | 1,364,870         | 36,928  | 0         | 69,351,122 | 0          | 0          | 0        | 0          |
| Solon City School District                   | School | Cuyahoga  | 823,694           | 0       | 0         | 55,483,875 | 334,048    | 60,000     | 0        | 0          |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 1,203,151         | 0       | 0         | 47,451,867 | 0          | 0          | 0        | 0          |
| Strongsville City School District            | School | Cuyahoga  | 224,221           | 0       | 0         | 56,702,372 | 0          | 0          | 0        | 0          |
| Warrensville Heights City School District    | School | Cuyahoga  | 1,145,487         | 0       | 0         | 20,148,454 | 1,705,994  | 0          | 0        | 0          |
| Westlake City School District                | School | Cuyahoga  | 833,509           | 0       | 0         | 48,566,071 | 0          | 0          | 0        | 0          |
| Greenville City School District              | School | Darke     | 16,745,604        | 14,656  | 838,233   | 12,453,344 | 12,000     | 0          | 0        | 6,447      |
| Ayersville Local School District             | School | Defiance  | 85,881            | 13,347  | 318,112   | 2,608,635  | 985        | 0          | 0        | 1,056      |
| Big Walnut Local School District             | School | Delaware  | 343,454           | 0       | 2,381,631 | 19,674,693 | 0          | 0          | 0        | 52,705     |
| Buckeye Valley Local School District         | School | Delaware  | 337,893           | 3,075   | 2,570,364 | 12,209,133 | 0          | 0          | 0        | 0          |
| Delaware City School District                | School | Delaware  | 766,729           | 150,370 | 0         | 33,775,962 | 0          | 0          | 0        | 0          |
| Olentangy Local School District              | School | Delaware  | 826,369           | 0       | 0         | #####      | 17,005,289 | 0          | 0        | 283,573    |
| Edison Local School District                 | School | Erie      | 215,501           | 21,372  | 0         | 7,884,764  | 0          | 0          | 0        | 0          |
| Huron City School District                   | School | Erie      | 93,673            | 2,575   | 0         | 10,872,217 | 0          | 22,185     | 0        | 26,629     |
| Kelleys Island Local School District         | School | Erie      | 143,948           | 2,759   | 0         | 449,982    | 0          | 0          | 0        | 0          |
| Margaretta Local School District             | School | Erie      | 130,767           | 0       | 0         | 6,089,003  | 0          | 0          | 2,100    | 0          |
| Perkins Local School District                | School | Erie      | 407,174           | 0       | 0         | 14,675,700 | 289,754    | 0          | 0        | 0          |
| Sandusky City School District                | School | Erie      | 148,562           | 0       | 0         | 21,550,195 | 0          | 0          | 0        | 0          |
| Vermilion Local School District              | School | Erie      | 382,852           | 0       | 0         | 15,882,696 | 0          | 0          | 0        | 0          |
| Amanda-Clearcreek Local School District      | School | Fairfield | 197,390           | 0       | 763,713   | 3,862,864  | 0          | 0          | 0        | 0          |
| Bloom-Carroll Local School District          | School | Fairfield | 49,575            | 11,162  | 1,545,595 | 8,185,312  | 0          | 0          | 0        | 0          |
| Fairfield Union Local School District        | School | Fairfield | 231,020           | 0       | 1,871,116 | 5,426,787  | 0          | 0          | 0        | 0          |
| Lancaster City School District               | School | Fairfield | 15,135,001        | 217,467 | 4,006,769 | 25,456,846 | 122,293    | 0          | 0        | 0          |
| Liberty Union-Thurston Local School District | School | Fairfield | 24,648            | 0       | 1,171,476 | 4,592,038  | 0          | 0          | 0        | 0          |
| Pickerington Local School District           | School | Fairfield | 1,211,762         | 122,676 | 6,587,883 | 47,571,472 | 125,277    | 0          | 0        | 0          |
| Miami Trace Local School District            | School | Fayette   | 744,119           | 0       | 0         | 14,238,504 | 0          | 0          | 0        | 152,506    |
| Washington Court House City School District  | School | Fayette   | 349,297           | 0       | 0         | 6,082,582  | 15,489     | 0          | 0        | 0          |
| Canal Winchester Local School District       | School | Franklin  | 986,299           | 0       | 1,660,203 | 20,909,652 | 582,076    | 0          | 487,632  | 0          |
| Columbus City School District                | School | Franklin  | 50,958,552        | 172,646 | 0         | #####      | 49,070,248 | 0          | 0        | 2,436,939  |
| Dublin City School District                  | School | Franklin  | 954,749           | 0       | 0         | #####      | 0          | 0          | 0        | 0          |
| Gahanna-Jefferson City School District       | School | Franklin  | 1,139,451         | 77,574  | 0         | 78,865,900 | 6,145,413  | 0          | 0        | 0          |
| Grandview Heights City School District       | School | Franklin  | 755,211           | 19,409  | 0         | 11,742,554 | 749,943    | 0          | 0        | 0          |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Assets (Continued)**

| School                                          | Type   | County   | Intergovernmental | Prepaid | Income    | Property   | Payment In |            | Advances | Restricted |
|-------------------------------------------------|--------|----------|-------------------|---------|-----------|------------|------------|------------|----------|------------|
|                                                 |        |          |                   |         |           |            | Lieu Of    | Loans      | To Other |            |
|                                                 |        |          | Receivable        | Items   | Taxes     | Taxes      | Taxes      | Receivable | Funds    | Assets     |
| Groveport Madison Local School District         | School | Franklin | 988,535           | 15,163  | 0         | 26,644,738 | 880,793    | 0          | 0        | 43,476     |
| Hamilton Local School District                  | School | Franklin | 100,316           | 0       | 0         | 7,415,518  | 0          | 0          | 0        | 0          |
| Hilliard City School District                   | School | Franklin | 1,455,458         | 0       | 0         | #####      | 0          | 0          | 0        | 0          |
| New Albany-Plain Local School District          | School | Franklin | 233,805           | 0       | 0         | 47,655,684 | 4,034,212  | 0          | 0        | 0          |
| Southwestern City School District               | School | Franklin | 73,707,097        | 0       | 0         | #####      | 2,177,265  | 0          | 0        | 0          |
| Upper Arlington City School District            | School | Franklin | 1,053,657         | 0       | 0         | 74,025,595 | 879,574    | 0          | 387,807  | 0          |
| Westerville City School District                | School | Franklin | 2,127,503         | 675,423 | 0         | #####      | 2,416,406  | 0          | 0        | 32,469     |
| Whitehall City School District                  | School | Franklin | 786,579           | 51,749  | 0         | 12,007,871 | 830,924    | 0          | 0        | 0          |
| Worthington City School District                | School | Franklin | 474,892           | 0       | 0         | 93,293,000 | 0          | 0          | 0        | 0          |
| Archbold Area Local School District             | School | Fulton   | 127,615           | 0       | 0         | 6,230,025  | 26,863     | 0          | 0        | 0          |
| Wauseon Exempted Village School District        | School | Fulton   | 198,421           | 68,971  | 0         | 7,043,157  | 0          | 0          | 0        | 0          |
| Gallia Local School District                    | School | Gallia   | 1,170,928         | 0       | 0         | 13,890,417 | 0          | 0          | 0        | 0          |
| Gallipolis City School District                 | School | Gallia   | 232,873           | 52,496  | 0         | 7,677,522  | 0          | 20         | 0        | 0          |
| Berkshire Local School District                 | School | Geauga   | 49,539            | 2,139   | 826,389   | 4,353,703  | 0          | 0          | 0        | 0          |
| Cardinal Local School District                  | School | Geauga   | 436,569           | 3,027   | 0         | 7,165,874  | 0          | 0          | 0        | 0          |
| Kenston Local School District                   | School | Geauga   | 552,113           | 0       | 0         | 27,847,129 | 0          | 0          | 0        | 0          |
| Ledgemont Local School District                 | School | Geauga   | 58,721            | 0       | 481,576   | 2,169,704  | 0          | 0          | 0        | 95,401     |
| West Geauga Local School District               | School | Geauga   | 377,002           | 262,960 | 0         | 19,992,998 | 0          | 0          | 0        | 0          |
| Beavercreek City School District                | School | Greene   | 3,192,066         | 10,105  | 0         | 66,261,709 | 0          | 0          | 0        | 0          |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 98,477            | 0       | 0         | 18,498,519 | 0          | 0          | 0        | 0          |
| Cedar Cliff Local School District               | School | Greene   | 38,646            | 17,309  | 502,905   | 2,744,006  | 0          | 0          | 0        | 1,302,403  |
| Fairborn City School District                   | School | Greene   | 1,489,058         | 0       | 0         | 20,278,789 | 0          | 0          | 0        | 0          |
| Greeneview Local School District                | School | Greene   | 37,031            | 0       | 777,577   | 4,624,569  | 0          | 0          | 0        | 76,238     |
| Xenia Community School District                 | School | Greene   | 1,407,855         | 0       | 1,575,511 | 21,186,623 | 12,512     | 0          | 0        | 0          |
| Yellow Springs Exempted Village School District | School | Greene   | 51,932            | 0       | 611,545   | 4,257,690  | 0          | 0          | 0        | 0          |
| Cambridge City School District                  | School | Guernsey | 506,421           | 163,256 | 0         | 7,810,347  | 0          | 0          | 0        | 12,869     |
| East Guernsey Local School District             | School | Guernsey | 871,348           | 0       | 0         | 3,151,409  | 0          | 0          | 0        | 0          |
| Rolling Hills Local School District             | School | Guernsey | 1,317,027         | 40,255  | 0         | 6,589,585  | 0          | 0          | 0        | 7,903      |
| Cincinnati City School District                 | School | Hamilton | 28,660,554        | 0       | 0         | #####      | 0          | 0          | 0        | 28,212,380 |
| Deer Park Community City School District        | School | Hamilton | 841,666           | 0       | 0         | 9,677,184  | 0          | 0          | 0        | 50,000     |
| Finneytown Local School District                | School | Hamilton | 702,078           | 0       | 0         | 11,706,091 | 0          | 0          | 0        | 0          |
| Forest Hills Local School District              | School | Hamilton | 232,970           | 0       | 0         | 50,880,335 | 0          | 0          | 0        | 250,638    |
| Indian Hill Exempted Village School District    | School | Hamilton | 64,464            | 0       | 0         | 27,943,450 | 3,683,244  | 0          | 0        | 0          |
| Loveland City School District                   | School | Hamilton | 330,285           | 0       | 0         | 32,852,521 | 0          | 0          | 0        | 0          |
| Madeira City School District                    | School | Hamilton | 326,446           | 0       | 0         | 14,789,474 | 0          | 0          | 0        | 0          |
| Mariemont City School District                  | School | Hamilton | 0                 | 0       | 0         | 17,337,309 | 0          | 0          | 0        | 140,000    |
| Mt. Healthy City School District                | School | Hamilton | 939,295           | 0       | 0         | 14,541,436 | 0          | 0          | 0        | 302,435    |
| North College Hill City School District         | School | Hamilton | 454,408           | 0       | 0         | 5,086,745  | 0          | 0          | 0        | 26,210     |
| Northwest Local School District                 | School | Hamilton | 1,943,160         | 0       | 0         | 52,668,354 | 3,752,272  | 0          | 0        | 0          |
| Norwood City School District                    | School | Hamilton | 1,238,838         | 0       | 0         | 16,342,427 | 0          | 0          | 0        | 20,000     |
| Oak Hills Local School District                 | School | Hamilton | 14,762,096        | 0       | 0         | 33,601,740 | 0          | 0          | 0        | 380,716    |
| Princeton City School District                  | School | Hamilton | 878,778           | 0       | 0         | 65,858,414 | 0          | 0          | 0        | 0          |
| Reading Community City School District          | School | Hamilton | 146,464           | 105,115 | 0         | 7,928,123  | 0          | 0          | 0        | 0          |
| Southwest Local School District                 | School | Hamilton | 689,000           | 0       | 0         | 13,899,090 | 0          | 0          | 0        | 0          |
| St. Bernard-Elmwood Place Local School District | School | Hamilton | 202,503           | 0       | 0         | 4,979,322  | 0          | 0          | 0        | 0          |



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Assets (Continued)**

| School                                            | Type   | County    | Intergovernmental<br>Receivable | Prepaid<br>Items | Income<br>Taxes<br>Receivable | Property<br>Taxes<br>Receivable | Payment In<br>Lieu Of<br>Taxes<br>Receivable | Loans<br>Receivable | Advances<br>To Other<br>Funds | Restricted<br>Assets |
|---------------------------------------------------|--------|-----------|---------------------------------|------------------|-------------------------------|---------------------------------|----------------------------------------------|---------------------|-------------------------------|----------------------|
|                                                   |        |           |                                 |                  |                               |                                 |                                              |                     |                               |                      |
| Sycamore Community City School District           | School | Hamilton  | 1,870,262                       | 0                | 0                             | 58,375,889                      | 0                                            | 0                   | 0                             | 915,261              |
| Three Rivers Local School District                | School | Hamilton  | 4,693,055                       | 0                | 0                             | 13,469,898                      | 0                                            | 0                   | 0                             | 687,107              |
| Winton Woods City School District                 | School | Hamilton  | 1,307,291                       | 0                | 0                             | 25,377,256                      | 0                                            | 0                   | 0                             | 0                    |
| Wyoming City School District                      | School | Hamilton  | 227,834                         | 0                | 0                             | 13,831,691                      | 0                                            | 0                   | 0                             | 330,500              |
| Arcadia Local School District                     | School | Hancock   | 54,605                          | 0                | 345,807                       | 2,507,595                       | 0                                            | 0                   | 0                             | 3,565                |
| Arlington Local School District                   | School | Hancock   | 14,060                          | 30,953           | 420,340                       | 1,515,194                       | 0                                            | 0                   | 0                             | 490,983              |
| Findlay City School District                      | School | Hancock   | 841,429                         | 88,850           | 0                             | 30,291,289                      | 134,982                                      | 0                   | 0                             | 0                    |
| Liberty Benton Local School District              | School | Hancock   | 23,484                          | 0                | 692,307                       | 4,804,738                       | 14,628                                       | 0                   | 0                             | 0                    |
| Van Buren Local School District                   | School | Hancock   | 9,854                           | 29,602           | 0                             | 7,100,033                       | 93,448                                       | 0                   | 0                             | 0                    |
| Conotton Valley Union Local School District       | School | Harrison  | 73,699                          | 26,764           | 0                             | 2,540,826                       | 0                                            | 0                   | 0                             | 0                    |
| Holgate Local School District                     | School | Henry     | 12,170                          | 0                | 0                             | 397,429                         | 0                                            | 0                   | 0                             | 0                    |
| Liberty Center Local School District              | School | Henry     | 139,006                         | 0                | 887,266                       | 5,118,826                       | 0                                            | 0                   | 0                             | 0                    |
| Napoleon Area City School District                | School | Henry     | 284,176                         | 0                | 0                             | 12,193,773                      | 217,832                                      | 0                   | 0                             | 0                    |
| Patrick Henry Local School District               | School | Henry     | 83,842                          | 0                | 0                             | 576,319                         | 0                                            | 0                   | 0                             | 0                    |
| Fairfield Local School District                   | School | Highland  | 14,141                          | 0                | 0                             | 1,726,701                       | 0                                            | 0                   | 0                             | 0                    |
| Greenfield Exempted Village School District       | School | Highland  | 1,658,245                       | 0                | 0                             | 4,419,826                       | 0                                            | 0                   | 0                             | 0                    |
| Hillsboro City School District                    | School | Highland  | 405,703                         | 0                | 997,380                       | 6,786,420                       | 0                                            | 0                   | 15,000                        | 203,875              |
| Lynchburg Clay Local School District              | School | Highland  | 155,977                         | 0                | 0                             | 2,173,926                       | 0                                            | 0                   | 0                             | 409                  |
| Logan-Hocking Local School District               | School | Hocking   | 248,786                         | 14,733           | 0                             | 12,411,569                      | 0                                            | 0                   | 0                             | 0                    |
| East Holmes Local School District                 | School | Holmes    | 711,115                         | 0                | 0                             | 8,709,136                       | 0                                            | 0                   | 0                             | 0                    |
| West Holmes Local School District                 | School | Holmes    | 474,667                         | 0                | 0                             | 10,252,628                      | 0                                            | 0                   | 0                             | 0                    |
| Bellevue City School District                     | School | Huron     | 381,394                         | 84,337           | 543,836                       | 8,568,509                       | 0                                            | 924                 | 114,927                       | 0                    |
| Monroeville Local School District                 | School | Huron     | 60,935                          | 2,304            | 449,494                       | 2,460,300                       | 0                                            | 0                   | 0                             | 5,235                |
| New London Local School District                  | School | Huron     | 86,449                          | 0                | 384,097                       | 2,499,121                       | 0                                            | 0                   | 0                             | 0                    |
| Norwalk City School District                      | School | Huron     | 94,951                          | 0                | 784,928                       | 8,702,121                       | 0                                            | 0                   | 0                             | 563,736              |
| South Central Local School District               | School | Huron     | 156,097                         | 5,834            | 402,553                       | 1,822,757                       | 0                                            | 0                   | 0                             | 0                    |
| Western Reserve Local School District             | School | Huron     | 17,224                          | 33,593           | 690,629                       | 2,868,438                       | 0                                            | 0                   | 0                             | 0                    |
| Willard City School District                      | School | Huron     | 10,311,535                      | 86,158           | 499,835                       | 5,915,359                       | 0                                            | 0                   | 0                             | 0                    |
| Wellston City School District                     | School | Jackson   | 623,072                         | 26,863           | 0                             | 2,844,367                       | 0                                            | 0                   | 0                             | 31,216               |
| Buckeye Local School District                     | School | Jefferson | 368,757                         | 1,176            | 0                             | 8,315,301                       | 0                                            | 0                   | 0                             | 5,959                |
| Edison Local School District                      | School | Jefferson | 598,371                         | 73,931           | 0                             | 8,619,376                       | 0                                            | 0                   | 0                             | 0                    |
| Indian Creek Local School District                | School | Jefferson | 402,866                         | 0                | 0                             | 9,918,873                       | 0                                            | 0                   | 0                             | 0                    |
| Steubenville City School District                 | School | Jefferson | 519,843                         | 98,123           | 0                             | 5,977,413                       | 0                                            | 0                   | 0                             | 2,960,040            |
| Toronto City School District                      | School | Jefferson | 345,926                         | 0                | 0                             | 2,257,364                       | 0                                            | 0                   | 0                             | 0                    |
| Kirtland Local School District                    | School | Lake      | 112,717                         | 55,743           | 0                             | 12,932,300                      | 0                                            | 0                   | 0                             | 0                    |
| Mentor Exempted Village School District           | School | Lake      | 1,130,589                       | 0                | 0                             | 62,496,862                      | 1,061,014                                    | 0                   | 0                             | 0                    |
| Perry Local School District                       | School | Lake      | 524,370                         | 37,101           | 0                             | 14,148,135                      | 0                                            | 0                   | 0                             | 58,165               |
| Riverside Local School District                   | School | Lake      | 658,188                         | 0                | 0                             | 29,078,696                      | 0                                            | 0                   | 0                             | 0                    |
| Willoughby-Eastlake City School District          | School | Lake      | 1,011,152                       | 0                | 0                             | 63,389,703                      | 0                                            | 0                   | 0                             | 0                    |
| Chesapeake Union Exempted Village School District | School | Lawrence  | 228,597                         | 0                | 0                             | 2,862,288                       | 0                                            | 0                   | 0                             | 0                    |
| Dawson-Bryant Local School District               | School | Lawrence  | 319,101                         | 20,386           | 0                             | 1,387,071                       | 0                                            | 0                   | 0                             | 0                    |
| Fairland Local School District                    | School | Lawrence  | 299,344                         | 0                | 0                             | 3,528,856                       | 0                                            | 0                   | 0                             | 43,460               |
| Ironton City School District                      | School | Lawrence  | 2,135,311                       | 0                | 0                             | 3,720,674                       | 0                                            | 0                   | 0                             | 52,930               |
| Rock Hill Local School District                   | School | Lawrence  | 294,080                         | 0                | 0                             | 2,850,600                       | 0                                            | 0                   | 0                             | 0                    |
| South Point Local School District                 | School | Lawrence  | 338,963                         | 0                | 0                             | 4,187,191                       | 0                                            | 0                   | 0                             | 322,378              |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Assets (Continued)**

| School                                        | Type   | County   | Intergovernmental<br>Receivable | Prepaid<br>Items | Income<br>Taxes<br>Receivable | Property<br>Taxes<br>Receivable | Payment In<br>Lieu Of<br>Taxes<br>Receivable | Loans<br>Receivable | Advances<br>To Other<br>Funds | Restricted<br>Assets |
|-----------------------------------------------|--------|----------|---------------------------------|------------------|-------------------------------|---------------------------------|----------------------------------------------|---------------------|-------------------------------|----------------------|
|                                               |        |          |                                 |                  |                               |                                 |                                              |                     |                               |                      |
| Symmes Valley Local School District           | School | Lawrence | 106,139                         | 0                | 0                             | 1,228,981                       | 0                                            | 0                   | 0                             | 42,941               |
| Granville Exempted Village School District    | School | Licking  | 32,924                          | 0                | 0                             | 21,178,672                      | 142,000                                      | 0                   | 0                             | 0                    |
| Heath City School District                    | School | Licking  | 81,392                          | 46,419           | 0                             | 10,698,555                      | 0                                            | 0                   | 0                             | 36,428               |
| Johnstown-Monroe Local School District        | School | Licking  | 102,783                         | 18,643           | 1,156,196                     | 6,921,862                       | 0                                            | 0                   | 0                             | 0                    |
| Lakewood Local School District                | School | Licking  | 69,623                          | 222,609          | 0                             | 14,487,315                      | 0                                            | 0                   | 0                             | 0                    |
| Licking Heights Local School District         | School | Licking  | 691,239                         | 0                | 0                             | 23,475,499                      | 1,785,116                                    | 0                   | 0                             | 0                    |
| Licking Valley Local School District          | School | Licking  | 121,782                         | 237,196          | 870,898                       | 5,345,242                       | 75,000                                       | 0                   | 0                             | 1,025                |
| Newark City School District                   | School | Licking  | 1,043,998                       | 77,955           | 3,799,579                     | 27,716,658                      | 12,468                                       | 0                   | 0                             | 0                    |
| North Fork Local School District              | School | Licking  | 199,324                         | 0                | 790,531                       | 5,751,140                       | 0                                            | 0                   | 0                             | 248,378              |
| Northridge Local School District              | School | Licking  | 151,474                         | 3,602            | 80,863                        | 7,659,683                       | 0                                            | 0                   | 0                             | 0                    |
| Riverside Local School District               | School | Logan    | 62,030                          | 6,344            | 542,327                       | 1,919,572                       | 0                                            | 0                   | 21,640                        | 0                    |
| Amherst Exempted Village School District      | School | Lorain   | 382,685                         | 0                | 0                             | 19,815,822                      | 0                                            | 0                   | 0                             | 64,526               |
| Avon Lake City School District                | School | Lorain   | 0                               | 0                | 0                             | 37,889,399                      | 0                                            | 0                   | 0                             | 0                    |
| Avon Local School District                    | School | Lorain   | 565,619                         | 0                | 0                             | 28,764,457                      | 0                                            | 0                   | 0                             | 0                    |
| Columbia Local School District                | School | Lorain   | 106,155                         | 0                | 0                             | 7,646,823                       | 0                                            | 0                   | 0                             | 0                    |
| Elyria City School District                   | School | Lorain   | 2,038,432                       | 0                | 0                             | 36,601,707                      | 0                                            | 0                   | 0                             | 0                    |
| Firelands Local School District               | School | Lorain   | 112,308                         | 94,908           | 0                             | 8,635,070                       | 0                                            | 0                   | 0                             | 0                    |
| Keystone Local School District                | School | Lorain   | 4,444,925                       | 18,207           | 0                             | 6,731,861                       | 0                                            | 0                   | 0                             | 0                    |
| Lorain City School District                   | School | Lorain   | 29,505,516                      | 0                | 0                             | 26,892,030                      | 0                                            | 0                   | 0                             | 0                    |
| Midview Local School District                 | School | Lorain   | 229,817                         | 21,686           | 0                             | 16,569,044                      | 0                                            | 0                   | 0                             | 1,904,125            |
| North Ridgeville City School District         | School | Lorain   | 515,906                         | 0                | 0                             | 29,443,990                      | 0                                            | 0                   | 0                             | 0                    |
| Oberlin City School District                  | School | Lorain   | 314,131                         | 0                | 1,664,762                     | 5,350,252                       | 0                                            | 0                   | 0                             | 0                    |
| Sheffield-Sheffield Lake City School District | School | Lorain   | 79,493                          | 0                | 0                             | 12,870,635                      | 0                                            | 0                   | 0                             | 0                    |
| Wellington Exempted Village School District   | School | Lorain   | 177,706                         | 41,670           | 687,907                       | 5,338,075                       | 0                                            | 0                   | 0                             | 0                    |
| Anthony Wayne Local School District           | School | Lucas    | 194,002                         | 2,603            | 0                             | 27,833,089                      | 927,500                                      | 0                   | 0                             | 0                    |
| Oregon City School District                   | School | Lucas    | 912,638                         | 40,400           | 0                             | 21,367,576                      | 208,000                                      | 0                   | 0                             | 0                    |
| Ottawa Hills Local School District            | School | Lucas    | 59,460                          | 0                | 0                             | 11,301,408                      | 0                                            | 0                   | 0                             | 0                    |
| Springfield Local School District             | School | Lucas    | 331,160                         | 184              | 0                             | 25,286,858                      | 82,609                                       | 0                   | 0                             | 0                    |
| Sylvania City School District                 | School | Lucas    | 512,182                         | 0                | 0                             | 58,936,458                      | 364,892                                      | 375                 | 0                             | 0                    |
| Toledo City School District                   | School | Lucas    | 15,050,683                      | 0                | 0                             | #####                           | 0                                            | 0                   | 0                             | 0                    |
| Washington Local School District              | School | Lucas    | 1,148,065                       | 197,535          | 0                             | 37,084,205                      | 4,161,766                                    | 0                   | 0                             | 0                    |
| Jefferson Local School District               | School | Madison  | 183,130                         | 65,694           | 331,633                       | 6,064,060                       | 544,070                                      | 0                   | 0                             | 3,882                |
| Jonathan Alder Local School District          | School | Madison  | 224,263                         | 0                | 887,753                       | 8,162,819                       | 0                                            | 0                   | 146                           | 0                    |
| London City School District                   | School | Madison  | 1,076,605                       | 14,658           | 1,366,378                     | 8,761,739                       | 94,700                                       | 0                   | 0                             | 0                    |
| Madison-Plains Local School District          | School | Madison  | 136,560                         | 0                | 0                             | 4,811,645                       | 0                                            | 0                   | 0                             | 0                    |
| Austintown Local School District              | School | Mahoning | 481,559                         | 38,265           | 0                             | 20,948,550                      | 0                                            | 0                   | 0                             | 0                    |
| Boardman Local School District                | School | Mahoning | 250,096                         | 0                | 0                             | 31,175,260                      | 0                                            | 0                   | 0                             | 233,898              |
| Campbell City School District                 | School | Mahoning | 332,533                         | 0                | 0                             | 3,039,782                       | 0                                            | 0                   | 0                             | 0                    |
| Canfield Local School District                | School | Mahoning | 41,094                          | 0                | 0                             | 19,154,195                      | 0                                            | 0                   | 0                             | 0                    |
| Jackson-Milton Local School District          | School | Mahoning | 114,514                         | 12,811           | 0                             | 6,480,002                       | 0                                            | 0                   | 0                             | 0                    |
| Lowellville Local School District             | School | Mahoning | 47,045                          | 0                | 0                             | 1,175,146                       | 0                                            | 0                   | 735,457                       | 0                    |
| Poland Local School District                  | School | Mahoning | 18,127                          | 0                | 0                             | 14,076,700                      | 0                                            | 0                   | 0                             | 77,235               |
| Sebring Local School District                 | School | Mahoning | 51,771                          | 25,649           | 180,699                       | 1,635,007                       | 0                                            | 0                   | 0                             | 0                    |
| South Range Local School District             | School | Mahoning | 113,924                         | 618              | 0                             | 6,950,700                       | 0                                            | 1,913               | 0                             | 0                    |
| Springfield Local School District             | School | Mahoning | 3,193,318                       | 44,935           | 890,309                       | 4,040,170                       | 0                                            | 0                   | 0                             | 0                    |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Assets (Continued)**

| School                                     | Type   | County     | Intergovernmental<br>Receivable | Prepaid<br>Items | Income<br>Taxes<br>Receivable | Property<br>Taxes<br>Receivable | Payment In<br>Lieu Of<br>Taxes<br>Receivable | Loans<br>Receivable | Advances<br>To Other<br>Funds | Restricted<br>Assets |
|--------------------------------------------|--------|------------|---------------------------------|------------------|-------------------------------|---------------------------------|----------------------------------------------|---------------------|-------------------------------|----------------------|
|                                            |        |            |                                 |                  |                               |                                 |                                              |                     |                               |                      |
| Struthers City School District             | School | Mahoning   | 0                               | 0                | 0                             | 5,279,731                       | 0                                            | 0                   | 0                             | 114,371              |
| West Branch Local School District          | School | Mahoning   | 325,943                         | 53,236           | 0                             | 5,534,410                       | 0                                            | 0                   | 48,302                        | 0                    |
| Western Reserve Local School District      | School | Mahoning   | 40,392                          | 0                | 0                             | 3,463,633                       | 0                                            | 0                   | 0                             | 67,313               |
| Youngstown City School District            | School | Mahoning   | 4,327,356                       | 35,449           | 0                             | 26,213,720                      | 0                                            | 0                   | 0                             | 0                    |
| Elgin Local School District                | School | Marion     | 890,245                         | 0                | 302,303                       | 5,237,982                       | 40,000                                       | 0                   | 0                             | 0                    |
| Marion City School District                | School | Marion     | 274,865                         | 88,669           | 0                             | 12,465,305                      | 7,685                                        | 0                   | 0                             | 0                    |
| Pleasant Local School District             | School | Marion     | 243,578                         | 0                | 0                             | 3,578,044                       | 0                                            | 0                   | 0                             | 0                    |
| Ridgedale Local School District            | School | Marion     | 178,158                         | 0                | 0                             | 3,644,675                       | 0                                            | 0                   | 0                             | 0                    |
| River Valley Local School District         | School | Marion     | 224,155                         | 0                | 0                             | 7,013,150                       | 263,007                                      | 0                   | 0                             | 0                    |
| Black River Local School District          | School | Medina     | 211,886                         | 0                | 0                             | 5,858,308                       | 0                                            | 10,680              | 0                             | 0                    |
| Brunswick City School District             | School | Medina     | 4,320,093                       | 0                | 0                             | 35,953,910                      | 0                                            | 0                   | 0                             | 0                    |
| Buckeye Local School District              | School | Medina     | 842,242                         | 0                | 0                             | 13,330,330                      | 0                                            | 0                   | 0                             | 0                    |
| Cloverleaf Local School District           | School | Medina     | 567,348                         | 38,614           | 933,777                       | 12,518,504                      | 41,000                                       | 0                   | 0                             | 0                    |
| Highland Local School District             | School | Medina     | 1,160,164                       | 36,594           | 0                             | 22,042,790                      | 0                                            | 0                   | 0                             | 0                    |
| Medina City School District                | School | Medina     | 1,807,194                       | 0                | 0                             | 53,034,223                      | 0                                            | 0                   | 0                             | 0                    |
| Wadsworth City School District             | School | Medina     | 451,968                         | 0                | 0                             | 22,342,573                      | 91,812                                       | 0                   | 0                             | 0                    |
| Eastern Local School District              | School | Meigs      | 277,350                         | 51,774           | 0                             | 1,809,525                       | 0                                            | 0                   | 0                             | 0                    |
| Meigs Local School District                | School | Meigs      | 522,467                         | 0                | 0                             | 4,864,577                       | 0                                            | 0                   | 0                             | 0                    |
| Southern Local School District             | School | Meigs      | 13,944                          | 0                | 0                             | 3,066,720                       | 0                                            | 0                   | 0                             | 0                    |
| Bethel Local School District               | School | Miami      | 13,827                          | 0                | 461,938                       | 3,879,761                       | 0                                            | 0                   | 20,000                        | 0                    |
| Covington Exempted Village School District | School | Miami      | 9,653,182                       | 6,727            | 794,268                       | 2,145,136                       | 0                                            | 0                   | 0                             | 0                    |
| Miami East Local School District           | School | Miami      | 142,393                         | 0                | 1,091,821                     | 5,259,936                       | 0                                            | 0                   | 0                             | 0                    |
| Piqua City School District                 | School | Miami      | 5,374,913                       | 0                | 0                             | 14,920,962                      | 0                                            | 0                   | 0                             | 762                  |
| Tipp City Exempted Village School District | School | Miami      | 297,264                         | 0                | 0                             | 14,366,928                      | 0                                            | 0                   | 0                             | 0                    |
| Troy City School District                  | School | Miami      | 133,852                         | 14,318           | 2,987,046                     | 19,426,989                      | 0                                            | 0                   | 0                             | 0                    |
| Switzerland of Ohio Local School District  | School | Monroe     | 1,856,121                       | 74,372           | 0                             | 10,340,663                      | 0                                            | 0                   | 0                             | 491                  |
| Brookville Local School District           | School | Montgomery | 65,331                          | 0                | 0                             | 6,616,502                       | 0                                            | 0                   | 0                             | 0                    |
| Centerville City School District           | School | Montgomery | 1,234,832                       | 0                | 0                             | 63,971,278                      | 0                                            | 0                   | 0                             | 2,864,312            |
| Dayton City School District                | School | Montgomery | 11,681,269                      | 0                | 0                             | #####                           | 0                                            | 0                   | 0                             | 25,339               |
| Huber Heights City School District         | School | Montgomery | 506,823                         | 0                | 0                             | 29,743,562                      | 0                                            | 0                   | 0                             | 1,237,203            |
| Jefferson Township Local School District   | School | Montgomery | 277,365                         | 9,307            | 0                             | 3,285,033                       | 0                                            | 0                   | 0                             | 0                    |
| Kettering City School District             | School | Montgomery | 1,884,275                       | 151,005          | 0                             | 61,495,127                      | 0                                            | 0                   | 0                             | 0                    |
| Mad River Local School District            | School | Montgomery | 448,000                         | 0                | 0                             | 11,029,338                      | 0                                            | 0                   | 0                             | 0                    |
| Miamisburg City School District            | School | Montgomery | 625,376                         | 0                | 0                             | 35,010,165                      | 0                                            | 0                   | 0                             | 0                    |
| New Lebanon Local School District          | School | Montgomery | 76,489                          | 0                | 0                             | 3,562,627                       | 0                                            | 0                   | 0                             | 0                    |
| Northmont City School District             | School | Montgomery | 13,976,687                      | 0                | 0                             | 28,063,452                      | 0                                            | 0                   | 0                             | 743,419              |
| Northridge Local School District           | School | Montgomery | 372,806                         | 0                | 0                             | 9,684,073                       | 0                                            | 0                   | 0                             | 54,637               |
| Oakwood City School District               | School | Montgomery | 71,444                          | 0                | 0                             | 17,526,072                      | 0                                            | 0                   | 0                             | 0                    |
| Trotwood-Madison City School District      | School | Montgomery | 386,284                         | 0                | 0                             | 12,901,652                      | 0                                            | 0                   | 0                             | 273,612              |
| Valley View Local School District          | School | Montgomery | 365,362                         | 6,717            | 1,311,323                     | 5,617,055                       | 0                                            | 0                   | 0                             | 0                    |
| Vandalia-Butler City School District       | School | Montgomery | 271,311                         | 55,216           | 0                             | 24,782,394                      | 748,597                                      | 0                   | 0                             | 0                    |
| West Carrollton City School District       | School | Montgomery | 621,376                         | 269,713          | 0                             | 17,617,280                      | 65,000                                       | 0                   | 130,000                       | 0                    |
| Morgan Local School District               | School | Morgan     | 1,543,014                       | 446,703          | 0                             | 5,555,015                       | 0                                            | 0                   | 0                             | 38,499               |
| Cardington-Lincoln Local School District   | School | Morrow     | 79,082                          | 0                | 106,488                       | 2,889,366                       | 179,192                                      | 0                   | 0                             | 0                    |
| Highland Local School District             | School | Morrow     | 396,088                         | 7,522            | 448,254                       | 5,031,180                       | 0                                            | 0                   | 0                             | 2,170                |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Assets (Continued)**

| School                                       | Type   | County    | Intergovernmental | Prepaid | Income    | Property   | Payment In |            | Advances | Restricted |
|----------------------------------------------|--------|-----------|-------------------|---------|-----------|------------|------------|------------|----------|------------|
|                                              |        |           |                   |         |           |            | Lieu Of    | Loans      | To Other |            |
|                                              |        |           | Receivable        | Items   | Taxes     | Taxes      | Taxes      | Receivable | Funds    | Assets     |
| Mt. Gilead Exempted Village School District  | School | Morrow    | 186,823           | 0       | 0         | 5,447,837  | 0          | 0          | 0        | 0          |
| Northmor Local School District               | School | Morrow    | 207,196           | 18,257  | 498,680   | 4,262,375  | 0          | 0          | 0        | 0          |
| East Muskingum Local School Dist             | School | Muskingum | 847,302           | 37,299  | 0         | 7,667,187  | 4,434      | 0          | 0        | 1,570      |
| Franklin Local School District               | School | Muskingum | 1,308,879         | 93,895  | 0         | 8,735,963  | 1,465      | 0          | 0        | 528        |
| Maysville Local School District              | School | Muskingum | 1,599,532         | 32,244  | 0         | 4,227,698  | 3,450      | 0          | 0        | 0          |
| Tri-Valley Local School District             | School | Muskingum | 1,126,850         | 0       | 0         | 8,083,560  | 346,438    | 0          | 568,265  | 0          |
| West Muskingum Local School District         | School | Muskingum | 14,570,415        | 69,881  | 0         | 9,050,716  | 183,020    | 0          | 0        | 0          |
| Zanesville City School District              | School | Muskingum | 2,035,436         | 38,876  | 0         | 13,030,034 | 8,745      | 0          | 0        | 1,607      |
| Caldwell Exempted Village School District    | School | Noble     | 321,058           | 22,473  | 0         | 4,380,654  | 0          | 0          | 0        | 270        |
| Noble Local School District                  | School | Noble     | 779,476           | 44,552  | 0         | 4,790,282  | 0          | 0          | 0        | 379        |
| Crooksville Exempted Village School District | School | Perry     | 440,789           | 136,007 | 0         | 2,074,424  | 0          | 0          | 0        | 21,459     |
| Circleville City School District             | School | Pickaway  | 6,216,301         | 39,929  | 620,316   | 9,350,523  | 89,528     | 0          | 0        | 0          |
| Logan Elm Local School District              | School | Pickaway  | 673,689           | 0       | 863,975   | 6,735,694  | 0          | 0          | 0        | 0          |
| Teays Valley Local School District           | School | Pickaway  | 180,647           | 11,109  | 2,314,738 | 13,026,433 | 13,122     | 0          | 0        | 0          |
| Westfall Local School District               | School | Pickaway  | 23,461            | 0       | 0         | 8,301,542  | 0          | 0          | 0        | 908        |
| Scioto Valley Local School District          | School | Pike      | 341,817           | 0       | 0         | 3,416,252  | 0          | 0          | 0        | 0          |
| Waverly City School District                 | School | Pike      | 246,261           | 5,835   | 0         | 4,556,328  | 0          | 0          | 0        | 57,076     |
| Western Local School District                | School | Pike      | 507,376           | 0       | 0         | 1,546,684  | 0          | 0          | 0        | 0          |
| Aurora City School District                  | School | Portage   | 733,050           | 0       | 0         | 26,592,330 | 0          | 0          | 0        | 0          |
| Crestwood Local School District              | School | Portage   | 690,063           | 0       | 0         | 8,157,890  | 0          | 0          | 0        | 0          |
| Field Local School District                  | School | Portage   | 274,726           | 0       | 0         | 10,384,350 | 544,200    | 0          | 84,740   | 30,914     |
| James A. Garfield Local School District      | School | Portage   | 3,957,148         | 22,484  | 0         | 4,735,346  | 0          | 0          | 0        | 0          |
| Kent City School District                    | School | Portage   | 1,411,698         | 14,922  | 0         | 28,515,824 | 0          | 0          | 0        | 0          |
| Ravenna City School District                 | School | Portage   | 313,625           | 0       | 0         | 12,058,866 | 0          | 0          | 0        | 0          |
| Rootstown Local School District              | School | Portage   | 119,179           | 0       | 0         | 6,136,425  | 0          | 0          | 0        | 0          |
| Southeast Local School District              | School | Portage   | 298,837           | 0       | 0         | 6,680,221  | 0          | 0          | 0        | 296,500    |
| Streetsboro City School District             | School | Portage   | 23,160,750        | 0       | 0         | 17,172,625 | 0          | 0          | 0        | 0          |
| Waterloo Local School District               | School | Portage   | 244,453           | 0       | 0         | 4,820,903  | 0          | 0          | 14,829   | 0          |
| Windham Exempted Village School District     | School | Portage   | 190,028           | 0       | 0         | 1,607,831  | 0          | 108        | 0        | 0          |
| Tri-County North Local School District       | School | Preble    | 14,838            | 0       | 0         | 4,315,827  | 0          | 0          | 0        | 114,756    |
| Clear Fork Valley Local School District      | School | Richland  | 72,775            | 138,467 | 699,532   | 4,551,897  | 0          | 0          | 0        | 0          |
| Crestview Local School District              | School | Richland  | 151,707           | 52,553  | 0         | 3,048,183  | 0          | 0          | 0        | 0          |
| Lucas Local School District                  | School | Richland  | 79,256            | 6,196   | 0         | 2,713,042  | 0          | 1,072      | 0        | 0          |
| Madison Local School District                | School | Richland  | 255,908           | 0       | 0         | 12,171,157 | 0          | 0          | 0        | 0          |
| Mansfield City School District               | School | Richland  | 1,968,983         | 24,788  | 0         | 20,266,157 | 0          | 0          | 0        | 4,982      |
| Ontario Local School District                | School | Richland  | 403,446           | 2,511   | 0         | 10,197,947 | 48,312     | 0          | 0        | 0          |
| Plymouth Local School District               | School | Richland  | 96,419            | 23,277  | 342,194   | 1,702,981  | 0          | 0          | 0        | 25,818     |
| Shelby City School District                  | School | Richland  | 410,259           | 56,114  | 1,003,688 | 6,449,959  | 0          | 0          | 0        | 12,351     |
| Adena Local School District                  | School | Ross      | 153,672           | 0       | 0         | 2,614,008  | 0          | 0          | 0        | 0          |
| Chillicothe City School District             | School | Ross      | 596,090           | 0       | 0         | 15,373,692 | 0          | 0          | 0        | 0          |
| Huntington Local School District             | School | Ross      | 125,233           | 20,052  | 0         | 1,571,469  | 0          | 0          | 0        | 0          |
| Paint Valley Local School District           | School | Ross      | 159,921           | 0       | 0         | 1,995,776  | 0          | 0          | 0        | 0          |
| Southeastern Local School District           | School | Ross      | 92,718            | 0       | 0         | 2,203,214  | 0          | 0          | 0        | 0          |
| Union-Scioto Local School District           | School | Ross      | 425,572           | 14,038  | 515,361   | 3,230,262  | 0          | 0          | 0        | 0          |
| Zane Trace Local School District             | School | Ross      | 50,211            | 6,762   | 0         | 4,910,869  | 0          | 0          | 0        | 0          |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Assets (Continued)**

| School                                               | Type   | County   | Intergovernmental<br>Receivable | Prepaid<br>Items | Income<br>Taxes<br>Receivable | Property<br>Taxes<br>Receivable | Payment In<br>Lieu Of<br>Taxes<br>Receivable | Loans<br>Receivable | Advances<br>To Other<br>Funds | Restricted<br>Assets |
|------------------------------------------------------|--------|----------|---------------------------------|------------------|-------------------------------|---------------------------------|----------------------------------------------|---------------------|-------------------------------|----------------------|
|                                                      |        |          |                                 |                  |                               |                                 |                                              |                     |                               |                      |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 212,115                         | 84,516           | 658,875                       | 7,002,979                       | 96,821                                       | 0                   | 0                             | 0                    |
| Fremont City School District                         | School | Sandusky | 162,279                         | 0                | 0                             | 1,844,312                       | 0                                            | 0                   | 0                             | 0                    |
| Gibsonburg Exempted Village School District          | School | Sandusky | 19,681                          | 66               | 120,483                       | 2,760,996                       | 0                                            | 0                   | 0                             | 52,124               |
| Woodmore Local School District                       | School | Sandusky | 2,283,638                       | 12,102           | 0                             | 5,363,000                       | 0                                            | 0                   | 36,735                        | 430                  |
| Bloom Vernon Local School District                   | School | Scioto   | 646,319                         | 15,448           | 0                             | 1,608,091                       | 0                                            | 0                   | 22,896                        | 36,702               |
| Clay Local School District                           | School | Scioto   | 24,718                          | 1,962            | 0                             | 1,508,284                       | 0                                            | 0                   | 0                             | 3,465                |
| Green Local School District                          | School | Scioto   | 309,897                         | 0                | 0                             | 1,962,828                       | 0                                            | 0                   | 0                             | 0                    |
| Minford Local School District                        | School | Scioto   | 282,746                         | 0                | 0                             | 2,409,065                       | 0                                            | 0                   | 0                             | 0                    |
| New Boston Local School District                     | School | Scioto   | 651,970                         | 5,771            | 0                             | 2,081,617                       | 0                                            | 0                   | 0                             | 0                    |
| Northwest Local School District                      | School | Scioto   | 136,779                         | 0                | 0                             | 2,719,864                       | 0                                            | 0                   | 0                             | 87,229               |
| Portsmouth City School District                      | School | Scioto   | 960,184                         | 41,312           | 0                             | 7,059,274                       | 0                                            | 0                   | 0                             | 32,388               |
| Washington-Nile Local School District                | School | Scioto   | 222,231                         | 4,832            | 0                             | 2,059,590                       | 0                                            | 0                   | 0                             | 0                    |
| Wheelersburg Local School District                   | School | Scioto   | 137,462                         | 19,087           | 0                             | 4,024,795                       | 0                                            | 0                   | 0                             | 0                    |
| Bettsville Local School District                     | School | Seneca   | 0                               | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |
| Seneca-East Local School District                    | School | Seneca   | 65,139                          | 9,415            | 442,287                       | 3,257,338                       | 0                                            | 0                   | 27,819                        | 0                    |
| Tiffin City School District                          | School | Seneca   | 895,216                         | 104,967          | 0                             | 12,793,365                      | 0                                            | 0                   | 0                             | 0                    |
| Anna Local School District                           | School | Shelby   | 0                               | 0                | 810,871                       | 2,964,661                       | 0                                            | 0                   | 0                             | 70,953               |
| Botkins Local School District                        | School | Shelby   | 3,430,455                       | 66,148           | 178,824                       | 1,404,368                       | 0                                            | 0                   | 0                             | 4,033                |
| Fort Loramie Local School District                   | School | Shelby   | 108,397                         | 0                | 744,933                       | 2,600,042                       | 0                                            | 0                   | 0                             | 0                    |
| Hardin-Houston Local School District                 | School | Shelby   | 27,962                          | 0                | 313,060                       | 2,451,830                       | 0                                            | 0                   | 0                             | 64,358               |
| Russia Local School District                         | School | Shelby   | 73,683                          | 0                | 96,086                        | 1,411,649                       | 0                                            | 0                   | 0                             | 0                    |
| Alliance City School District                        | School | Stark    | 1,220,826                       | 0                | 0                             | 1,464,233                       | 0                                            | 0                   | 0                             | 0                    |
| Canton City School District                          | School | Stark    | 7,028,398                       | 0                | 0                             | 37,196,127                      | 0                                            | 0                   | 0                             | 3,248,404            |
| Canton Local School District                         | School | Stark    | 173,138                         | 16,977           | 0                             | 11,490,431                      | 0                                            | 0                   | 0                             | 0                    |
| Fairless Local School District                       | School | Stark    | 108,965                         | 9,409            | 0                             | 5,833,548                       | 0                                            | 0                   | 0                             | 0                    |
| Jackson Local School District                        | School | Stark    | 302,771                         | 90,516           | 0                             | 45,220,449                      | 96,704                                       | 0                   | 0                             | 0                    |
| Lake Local School District                           | School | Stark    | 268,421                         | 0                | 0                             | 15,205,062                      | 0                                            | 0                   | 0                             | 0                    |
| Louisville City School District                      | School | Stark    | 204,989                         | 0                | 0                             | 10,298,341                      | 0                                            | 0                   | 0                             | 0                    |
| Marlington Local School District                     | School | Stark    | 420,322                         | 14,192           | 0                             | 8,873,757                       | 0                                            | 0                   | 0                             | 0                    |
| Massillon City School District                       | School | Stark    | 1,152,577                       | 0                | 0                             | 2,485,939                       | 0                                            | 0                   | 0                             | 0                    |
| Minerva Local School District                        | School | Stark    | 145,544                         | 0                | 0                             | 6,219,621                       | 0                                            | 0                   | 150,000                       | 0                    |
| North Canton City School District                    | School | Stark    | 3,591,685                       | 0                | 0                             | 26,587,641                      | 0                                            | 0                   | 0                             | 2,542                |
| Perry Local School District                          | School | Stark    | 440,521                         | 0                | 0                             | 19,113,734                      | 0                                            | 0                   | 0                             | 0                    |
| Plain Local School District                          | School | Stark    | 620,369                         | 35,576           | 0                             | 31,692,406                      | 0                                            | 1,396               | 0                             | 1,887                |
| Sandy Valley Local School District                   | School | Stark    | 113,734                         | 10,618           | 0                             | 4,642,479                       | 0                                            | 0                   | 0                             | 0                    |
| Tuslaw Local School District                         | School | Stark    | 143,127                         | 9,132            | 0                             | 5,779,691                       | 0                                            | 0                   | 0                             | 0                    |
| Akron City School District                           | School | Summit   | 31,727,006                      | 84,533           | 0                             | 4,070,482                       | 0                                            | 0                   | 0                             | 0                    |
| Barberton City School District                       | School | Summit   | 732,679                         | 0                | 0                             | 16,821,327                      | 0                                            | 0                   | 0                             | 0                    |
| Copley-Fairlawn City School District                 | School | Summit   | 667,751                         | 4,227            | 0                             | 31,038,579                      | 0                                            | 0                   | 0                             | 0                    |
| Coventry Local School District                       | School | Summit   | 9,062,626                       | 0                | 0                             | 12,574,001                      | 0                                            | 0                   | 0                             | 0                    |
| Cuyahoga Falls City School District                  | School | Summit   | 493,503                         | 18,882           | 0                             | 28,127,485                      | 0                                            | 0                   | 0                             | 0                    |
| Green Local School District                          | School | Summit   | 581,498                         | 0                | 0                             | 25,662,246                      | 0                                            | 0                   | 0                             | 0                    |
| Hudson City School District                          | School | Summit   | 601,591                         | 0                | 0                             | 43,680,730                      | 442,098                                      | 0                   | 0                             | 0                    |
| Mogadore Local School District                       | School | Summit   | 106,149                         | 0                | 0                             | 3,657,638                       | 0                                            | 0                   | 0                             | 0                    |
| Nordonia Hills City School District                  | School | Summit   | 213,676                         | 0                | 0                             | 33,830,080                      | 487,251                                      | 0                   | 0                             | 23,460               |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Assets (Continued)**

| School                                         | Type   | County     | Intergovernmental | Prepaid | Income  | Property   | Payment In |            | Advances | Restricted |
|------------------------------------------------|--------|------------|-------------------|---------|---------|------------|------------|------------|----------|------------|
|                                                |        |            |                   |         |         |            | Lieu Of    | Loans      | To Other |            |
|                                                |        |            | Receivable        | Items   | Taxes   | Taxes      | Taxes      | Receivable | Funds    | Assets     |
| Norton City School District                    | School | Summit     | 367,822           | 16,757  | 0       | 10,285,440 | 0          | 0          | 63,404   | 15,909     |
| Revere Local School District                   | School | Summit     | 336,257           | 0       | 0       | 29,787,870 | 0          | 0          | 0        | 0          |
| Springfield Local School District              | School | Summit     | 1,022,625         | 0       | 0       | 14,315,236 | 0          | 0          | 0        | 0          |
| Stow-Munroe Falls City School District         | School | Summit     | 645,913           | 0       | 0       | 35,166,577 | 0          | 173        | 0        | 482,900    |
| Tallmadge City School District                 | School | Summit     | 201,710           | 0       | 0       | 17,425,748 | 0          | 0          | 0        | 72,479     |
| Twinsburg City School District                 | School | Summit     | 459,207           | 0       | 0       | 31,322,313 | 0          | 0          | 0        | 0          |
| Woodridge Local School District                | School | Summit     | 757,774           | 0       | 0       | 18,981,141 | 0          | 0          | 0        | 0          |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 148,027           | 5,713   | 0       | 1,585,421  | 0          | 0          | 0        | 2,716      |
| Bristol Local School District                  | School | Trumbull   | 180,624           | 8,143   | 0       | 3,006,304  | 0          | 0          | 0        | 0          |
| Brookfield Local School District               | School | Trumbull   | 286,561           | 0       | 0       | 5,242,085  | 0          | 0          | 0        | 0          |
| Champion Local School District                 | School | Trumbull   | 246,716           | 41,641  | 0       | 7,091,431  | 0          | 0          | 0        | 0          |
| Girard City School District                    | School | Trumbull   | 110,838           | 2,696   | 0       | 5,472,254  | 654,000    | 0          | 0        | 0          |
| Howland Local School District                  | School | Trumbull   | 485,217           | 39,139  | 0       | 18,331,220 | 0          | 0          | 0        | 0          |
| Hubbard Exempted Village School District       | School | Trumbull   | 170,041           | 0       | 0       | 8,358,877  | 0          | 0          | 0        | 0          |
| Joseph Badger Local School District            | School | Trumbull   | 34,419            | 0       | 0       | 3,904,410  | 0          | 0          | 0        | 0          |
| Labrae Local School District                   | School | Trumbull   | 145,113           | 30,955  | 0       | 5,242,117  | 0          | 0          | 0        | 0          |
| Lakeview Local School District                 | School | Trumbull   | 180,020           | 0       | 0       | 9,489,117  | 0          | 0          | 0        | 0          |
| Liberty Local School District                  | School | Trumbull   | 174,567           | 0       | 0       | 10,257,796 | 0          | 0          | 0        | 0          |
| Lordstown Local School District                | School | Trumbull   | 76,269            | 0       | 0       | 3,628,771  | 42,000     | 0          | 0        | 0          |
| Maplewood Local School District                | School | Trumbull   | 47,444            | 0       | 0       | 2,987,420  | 0          | 0          | 0        | 0          |
| Mathews Local School District                  | School | Trumbull   | 61,657            | 0       | 0       | 5,842,420  | 0          | 0          | 0        | 367        |
| McDonald Local School District                 | School | Trumbull   | 20,158            | 0       | 0       | 2,090,230  | 0          | 0          | 0        | 21,725     |
| Newton Falls Exempted Village School District  | School | Trumbull   | 152,408           | 0       | 0       | 3,964,771  | 0          | 0          | 0        | 0          |
| Niles City School District                     | School | Trumbull   | 279,410           | 0       | 0       | 10,010,970 | 0          | 0          | 0        | 0          |
| Southington Local School District              | School | Trumbull   | 116,273           | 0       | 0       | 2,139,013  | 0          | 0          | 0        | 0          |
| Warren City School District                    | School | Trumbull   | 2,003,203         | 0       | 0       | 18,417,902 | 0          | 0          | 0        | 0          |
| Weathersfield Local School District            | School | Trumbull   | 102,292           | 34,168  | 0       | 3,398,505  | 0          | 0          | 0        | 0          |
| Claymont City School District                  | School | Tuscarawas | 178,423           | 14,043  | 0       | 4,060,978  | 0          | 0          | 0        | 0          |
| Dover City School District                     | School | Tuscarawas | 218,937           | 0       | 0       | 12,191,561 | 0          | 0          | 3,704    | 0          |
| Garaway Local School District                  | School | Tuscarawas | 105,393           | 0       | 0       | 5,812,291  | 0          | 0          | 0        | 0          |
| Indian Valley Local School District            | School | Tuscarawas | 623,279           | 62,298  | 0       | 5,308,786  | 0          | 0          | 0        | 0          |
| New Philadelphia City School District          | School | Tuscarawas | 313,097           | 54,237  | 0       | 14,075,858 | 0          | 0          | 2,100    | 0          |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 160,477           | 0       | 0       | 3,233,517  | 0          | 0          | 0        | 0          |
| Tuscarawas Valley Local School District        | School | Tuscarawas | 100,972           | 12,897  | 0       | 6,038,985  | 0          | 0          | 351      | 0          |
| Fairbanks Local School District                | School | Union      | 193,003           | 0       | 944,093 | 6,293,681  | 0          | 0          | 0        | 0          |
| Marysville Exempted Village School District    | School | Union      | 9,824,738         | 0       | 0       | 28,471,702 | 1,215,434  | 0          | 0        | 0          |
| North Union Local School District              | School | Union      | 67,618            | 587     | 720,633 | 5,180,373  | 0          | 0          | 0        | 0          |
| Lincolnview Local School District              | School | Van Wert   | 80,031            | 11,568  | 0       | 3,427,181  | 0          | 0          | 0        | 0          |
| Vinton Local School District                   | School | Vinton     | 1,166,280         | 46,584  | 0       | 6,683,817  | 0          | 0          | 0        | 267,019    |
| Carlisle Local School District                 | School | Warren     | 0                 | 0       | 751,868 | 4,861,126  | 0          | 0          | 0        | 0          |
| Franklin City School District                  | School | Warren     | 724,035           | 0       | 0       | 13,851,988 | 0          | 0          | 0        | 0          |
| Kings Local School District                    | School | Warren     | 388,628           | 0       | 0       | 27,892,068 | 1,883,474  | 0          | 0        | 0          |
| Little Miami Local School District             | School | Warren     | 844,735           | 0       | 0       | 32,014,967 | 0          | 0          | 0        | 18,000     |
| Mason City School District                     | School | Warren     | 4,811,716         | 0       | 0       | 62,754,153 | 0          | 0          | 0        | 85,593     |
| Springboro Community City School District      | School | Warren     | 327,294           | 0       | 0       | 31,817,333 | 0          | 0          | 0        | 0          |

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental  
As of June 30, 2014  
All Schools Reporting Under GAAP

Assets (Continued)

| School                                      | Type   | County     | Intergovernmental<br>Receivable | Prepaid<br>Items | Income<br>Taxes<br>Receivable | Property<br>Taxes<br>Receivable | Payment In<br>Lieu Of<br>Taxes<br>Receivable | Loans<br>Receivable | Advances<br>To Other<br>Funds | Restricted<br>Assets |
|---------------------------------------------|--------|------------|---------------------------------|------------------|-------------------------------|---------------------------------|----------------------------------------------|---------------------|-------------------------------|----------------------|
| Belpre City School District                 | School | Washington | 279,561                         | 0                | 0                             | 3,559,317                       | 0                                            | 0                   | 0                             | 5,944                |
| Frontier Local School District              | School | Washington | 78,774                          | 0                | 0                             | 1,567,773                       | 0                                            | 0                   | 4,102                         | 0                    |
| Warren Local School District                | School | Washington | 971,419                         | 0                | 0                             | 8,964,537                       | 0                                            | 0                   | 0                             | 14,198               |
| Wolf Creek Local School District            | School | Washington | 513,849                         | 89,727           | 0                             | 5,477,115                       | 0                                            | 0                   | 0                             | 0                    |
| Chippewa Local School District              | School | Wayne      | 455,250                         | 45,368           | 781,273                       | 4,005,096                       | 0                                            | 0                   | 500                           | 0                    |
| Dalton Local School District                | School | Wayne      | 1,588,706                       | 0                | 422,870                       | 3,561,979                       | 0                                            | 1,353               | 0                             | 0                    |
| Wooster City School District                | School | Wayne      | 1,200,160                       | 0                | 0                             | 28,681,695                      | 0                                            | 0                   | 0                             | 0                    |
| Bowling Green City School District          | School | Wood       | 81,754                          | 131,630          | 1,169,154                     | 18,869,558                      | 0                                            | 0                   | 0                             | 0                    |
| Eastwood Local School District              | School | Wood       | 78,629                          | 172,391          | 632,830                       | 6,937,491                       | 0                                            | 0                   | 0                             | 0                    |
| North Baltimore Local School District       | School | Wood       | 540,345                         | 0                | 0                             | 3,838,891                       | 0                                            | 0                   | 0                             | 0                    |
| Otsego Local School District                | School | Wood       | 751,911                         | 0                | 1,102,680                     | 5,219,657                       | 0                                            | 0                   | 0                             | 0                    |
| Perrysburg Exempted Village School District | School | Wood       | 402,568                         | 25,856           | 2,716,866                     | 31,057,909                      | 254,482                                      | 0                   | 0                             | 1,270                |
| Rossford Exempted Village School District   | School | Wood       | 399,799                         | 0                | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <u>Assets (Continued)</u>                                 |         |            |              |                  | <u>Liabilities</u>                   |                                                     |                  |                            |
|-----------------------------------------------------------|---------|------------|--------------|------------------|--------------------------------------|-----------------------------------------------------|------------------|----------------------------|
| School                                                    | Type    | County     | Other Assets | * Total Assets * | Total Deferred Outflows Of Resources | * Total Assets And Deferred Outflows Of Resources * | Accounts Payable | Accrued Wages And Benefits |
|                                                           |         |            |              |                  |                                      |                                                     |                  |                            |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 0            | 64,119,247       | 0                                    | 64,119,247                                          | 11,943           | 755,979                    |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 0            | 8,864,052        | 0                                    | 8,864,052                                           | 3,126            | 518,600                    |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 0            | 14,288,807       | 0                                    | 14,288,807                                          | 134,294          | 922,597                    |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 0            | 8,494,301        | 0                                    | 8,494,301                                           | 6,960            | 648,181                    |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 0            | 4,629,738        | 0                                    | 4,629,738                                           | 3,513            | 524,203                    |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 0            | 11,268,793       | 0                                    | 11,268,793                                          | 1,175            | 385,762                    |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 0            | 42,912,072       | 0                                    | 42,912,072                                          | 1,634,831        | 3,388,258                  |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 0            | 15,139,953       | 0                                    | 15,139,953                                          | 124,634          | 947,646                    |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 0            | 15,103,145       | 0                                    | 15,103,145                                          | 10,158           | 591,258                    |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 0            | 9,079,946        | 0                                    | 9,079,946                                           | 10,974           | 354,559                    |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 0            | 2,364,477        | 0                                    | 2,364,477                                           | 15,354           | 302,498                    |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 0            | 25,604,884       | 0                                    | 25,604,884                                          | 132,748          | 1,097,555                  |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 0            | 18,768,342       | 0                                    | 18,768,342                                          | 96,359           | 978,908                    |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 0            | 41,790,171       | 0                                    | 41,790,171                                          | 161,756          | 725,189                    |
| Ehove Career Center                                       | CC/JVSD | Erie       | 0            | 14,226,992       | 0                                    | 14,226,992                                          | 68,939           | 865,447                    |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 0            | 32,098,837       | 0                                    | 32,098,837                                          | 115,959          | 1,571,053                  |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 0            | 11,335,620       | 0                                    | 11,335,620                                          | 71,071           | 539,932                    |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 0            | 18,354,843       | 0                                    | 18,354,843                                          | 111,355          | 1,262,987                  |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 0            | 75,000,056       | 0                                    | 75,000,056                                          | 376,139          | 2,852,601                  |
| Four County Career Center                                 | CC/JVSD | Henry      | 725,000      | 15,842,322       | 0                                    | 15,842,322                                          | 7,954            | 1,721,541                  |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 0            | 4,108,003        | 0                                    | 4,108,003                                           | 29,903           | 335,890                    |
| Knox County Career Center                                 | CC/JVSD | Knox       | 0            | 16,500,793       | 0                                    | 16,500,793                                          | 294,557          | 676,061                    |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 0            | 12,921,054       | 0                                    | 12,921,054                                          | 99,571           | 457,497                    |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 0            | 7,218,540        | 0                                    | 7,218,540                                           | 143,048          | 516,063                    |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 0            | 21,363,435       | 0                                    | 21,363,435                                          | 155,645          | 569,606                    |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 0            | 16,259,577       | 0                                    | 16,259,577                                          | 40,021           | 604,516                    |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 0            | 22,867,098       | 0                                    | 22,867,098                                          | 54,849           | 1,897,132                  |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 0            | 18,104,054       | 0                                    | 18,104,054                                          | 69,612           | 978,743                    |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 0            | 29,276,032       | 0                                    | 29,276,032                                          | 36,406           | 748,596                    |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 0            | 6,758,309        | 0                                    | 6,758,309                                           | 84,575           | 620,927                    |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 0            | 20,659,856       | 0                                    | 20,659,856                                          | 88,345           | 1,102,815                  |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 0            | 15,941,187       | 0                                    | 15,941,187                                          | 144,294          | 1,194,663                  |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 0            | 20,489,381       | 0                                    | 20,489,381                                          | 754,092          | 2,363,215                  |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 0            | 44,798,918       | 0                                    | 44,798,918                                          | 32,931           | 1,171,120                  |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 0            | 7,200,848        | 0                                    | 7,200,848                                           | 37,583           | 315,380                    |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 53,968       | 32,187,828       | 0                                    | 32,187,828                                          | 40,022           | 694,833                    |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 0            | 21,002,192       | 0                                    | 21,002,192                                          | 210,037          | 1,102,267                  |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 0            | 20,490,004       | 0                                    | 20,490,004                                          | 48,901           | 1,233,019                  |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 0            | 21,222,007       | 0                                    | 21,222,007                                          | 186,782          | 948,202                    |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 0            | 11,478,063       | 0                                    | 11,478,063                                          | 38,709           | 396,726                    |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 0            | 11,911,489       | 0                                    | 11,911,489                                          | 64,746           | 747,386                    |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 0            | 12,119,910       | 0                                    | 12,119,910                                          | 23,294           | 694,465                    |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 7,799        | 15,684,290       | 0                                    | 15,684,290                                          | 45,000           | 1,273,200                  |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 0            | 25,947,010       | 0                                    | 25,947,010                                          | 231,664          | 918,270                    |
| Vantage Career Center                                     | CC/JVSD | Van Wert   | 19,430       | 14,730,561       | 0                                    | 14,730,561                                          | 6,656            | 515,046                    |



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Assets (Continued)                             |         |            |              |                  | Liabilities                          |                                                     |                  |           |
|------------------------------------------------|---------|------------|--------------|------------------|--------------------------------------|-----------------------------------------------------|------------------|-----------|
| School                                         | Type    | County     | Other Assets | * Total Assets * | Total Deferred Outflows Of Resources | * Total Assets And Deferred Outflows Of Resources * | Accounts Payable | Accrued   |
|                                                |         |            |              |                  |                                      |                                                     |                  |           |
| Warren County Career Center                    | CC/JVSD | Warren     | 0            | 27,691,296       | 0                                    | 27,691,296                                          | 128,398          | 712,361   |
| Washington County Career Center                | CC/JVSD | Washington | 0            | 7,011,133        | 0                                    | 7,011,133                                           | 42,778           | 364,310   |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 0            | 19,403,412       | 0                                    | 19,403,412                                          | 88,066           | 747,957   |
| Penta Career Center                            | CC/JVSD | Wood       | 0            | 34,314,645       | 0                                    | 34,314,645                                          | 290,647          | 2,316,451 |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 0            | 2,092,388        | 0                                    | 2,092,388                                           | 97,526           | 652,633   |
| Brown County Educational Service Center        | ESC     | Brown      | 0            | 2,198,845        | 0                                    | 2,198,845                                           | 24,652           | 307,794   |
| Clark County Educational Service Center        | ESC     | Clark      | 0            | 2,539,169        | 0                                    | 2,539,169                                           | 55,815           | 664,512   |
| Clermont County Educational Service Center     | ESC     | Clermont   | 0            | 7,467,616        | 0                                    | 7,467,616                                           | 19,152           | 1,255,383 |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 0            | 2,320,589        | 0                                    | 2,320,589                                           | 18,268           | 236,365   |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 0            | 1,789,805        | 0                                    | 1,789,805                                           | 6,214            | 555,605   |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 0            | 21,183,239       | 0                                    | 21,183,239                                          | 336,370          | 3,443,587 |
| North Point Educational Service Center         | ESC     | Erie       | 0            | 8,962,079        | 0                                    | 8,962,079                                           | 15,074           | 1,779,786 |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 0            | 2,478,439        | 0                                    | 2,478,439                                           | 32,524           | 860,788   |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 0            | 24,466,559       | 0                                    | 24,466,559                                          | 669,068          | 2,825,787 |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 0            | 499,607          | 0                                    | 499,607                                             | 22,350           | 67,548    |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 0            | 1,506,809        | 0                                    | 1,506,809                                           | 1,967            | 47,948    |
| Geauga County Educational Service Center       | ESC     | Geauga     | 0            | 2,446,739        | 0                                    | 2,446,739                                           | 1,980            | 936,810   |
| Greene County Educational Service Center       | ESC     | Greene     | 0            | 3,101,119        | 0                                    | 3,101,119                                           | 12,244           | 1,091,489 |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 0            | 121,191          | 0                                    | 121,191                                             | 9,691            | 19,182    |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 0            | 19,963,900       | 0                                    | 19,963,900                                          | 231,784          | 4,371,272 |
| Hancock County Educational Service Center      | ESC     | Hancock    | 0            | 31,052           | 0                                    | 31,052                                              | 1,421            | 2,763     |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 0            | 2,628,720        | 0                                    | 2,628,720                                           | 53,076           | 138,770   |
| Knox County Educational Service Center         | ESC     | Knox       | 0            | 911,033          | 0                                    | 911,033                                             | 8,327            | 299,896   |
| Lake County Educational Service Center         | ESC     | Lake       | 0            | 9,177,432        | 0                                    | 9,177,432                                           | 70,016           | 1,418,481 |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 0            | 1,911,076        | 0                                    | 1,911,076                                           | 25,714           | 98,664    |
| Lorain County Educational Service Center       | ESC     | Lorain     | 0            | 3,028,045        | 0                                    | 3,028,045                                           | 12,699           | 823,540   |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 0            | 9,282,657        | 0                                    | 9,282,657                                           | 21,792           | 1,404,050 |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 0            | 6,106,542        | 0                                    | 6,106,542                                           | 290,751          | 1,811,392 |
| Medina County Educational Service Center       | ESC     | Medina     | 0            | 1,398,791        | 0                                    | 1,398,791                                           | 20,489           | 107,216   |
| Miami County Educational Service Center        | ESC     | Miami      | 0            | 5,262,599        | 0                                    | 5,262,599                                           | 1,836            | 1,376,770 |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 0            | 20,292,707       | 0                                    | 20,292,707                                          | 106,701          | 2,916,253 |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 0            | 5,497,259        | 0                                    | 5,497,259                                           | 98,269           | 1,699,773 |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 0            | 1,089,588        | 0                                    | 1,089,588                                           | 18,788           | 330,465   |
| Portage County Educational Service Center      | ESC     | Portage    | 0            | 1,050,327        | 0                                    | 1,050,327                                           | 387,822          | 816,783   |
| Putnam County Educational Service Center       | ESC     | Putnam     | 0            | 1,771,408        | 0                                    | 1,771,408                                           | 0                | 514,354   |
| Ross-Pike Educational Service District         | ESC     | Ross       | 0            | 4,467,445        | 0                                    | 4,467,445                                           | 3,664            | 932,756   |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 0            | 2,561,557        | 0                                    | 2,561,557                                           | 22,508           | 856,684   |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 0            | 1,209,383        | 0                                    | 1,209,383                                           | 150,546          | 1,669,973 |
| Stark County Educational Service Center        | ESC     | Stark      | 0            | 6,339,241        | 0                                    | 6,339,241                                           | 141,861          | 2,189,409 |
| Summit County Educational Service Center       | ESC     | Summit     | 0            | 8,879,201        | 0                                    | 8,879,201                                           | 37,432           | 1,427,596 |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 0            | 7,929,716        | 0                                    | 7,929,716                                           | 8,567            | 1,600,803 |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 0            | 2,350,142        | 0                                    | 2,350,142                                           | 24,674           | 1,024,344 |
| Wood County Educational Service Center         | ESC     | Wood       | 0            | 6,814,049        | 0                                    | 6,814,049                                           | 19,424           | 1,333,037 |
| Adams County/Ohio Valley School District       | School  | Adams      | 0            | 33,769,948       | 0                                    | 33,769,948                                          | 42,369           | 3,695,094 |
| Manchester Local School District               | School  | Adams      | 0            | 20,862,328       | 0                                    | 20,862,328                                          | 169,905          | 810,288   |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <u>Assets (Continued)</u>                                |        |           |                 |                     | <u>Liabilities</u>                         |                                                              |                     |                                  |
|----------------------------------------------------------|--------|-----------|-----------------|---------------------|--------------------------------------------|--------------------------------------------------------------|---------------------|----------------------------------|
| School                                                   | Type   | County    | Other<br>Assets | * Total<br>Assets * | Total Deferred<br>Outflows Of<br>Resources | * Total Assets<br>And Deferred<br>Outflows Of<br>Resources * | Accounts<br>Payable | Accrued<br>Wages And<br>Benefits |
|                                                          |        |           |                 |                     |                                            |                                                              |                     |                                  |
| Delphos City School District                             | School | Allen     | 0               | 5,965,872           | 0                                          | 5,965,872                                                    | 77,068              | 675,873                          |
| Ashland City School District                             | School | Ashland   | 0               | 66,766,800          | 0                                          | 66,766,800                                                   | 84,454              | 2,692,345                        |
| Hillsdale Local School District                          | School | Ashland   | 0               | 6,441,360           | 0                                          | 6,441,360                                                    | 31,979              | 759,898                          |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 0               | 8,529,353           | 0                                          | 8,529,353                                                    | 48,060              | 1,276,564                        |
| Mapleton Local School District                           | School | Ashland   | 0               | 5,649,616           | 0                                          | 5,649,616                                                    | 5,013               | 637,370                          |
| Ashtabula Area City School District                      | School | Ashtabula | 3,688,853       | 33,358,263          | 0                                          | 33,358,263                                                   | 271,918             | 2,593,150                        |
| Buckeye Local School District                            | School | Ashtabula | 0               | 12,730,349          | 0                                          | 12,730,349                                                   | 3,853               | 1,202,284                        |
| Conneaut Area City School District                       | School | Ashtabula | 15,598          | 11,117,747          | 0                                          | 11,117,747                                                   | 187,596             | 1,560,805                        |
| Geneva Area City School District                         | School | Ashtabula | 102,300         | 21,652,270          | 0                                          | 21,652,270                                                   | 248,957             | 2,018,492                        |
| Grand Valley Local School District                       | School | Ashtabula | 0               | 12,662,328          | 0                                          | 12,662,328                                                   | 57,110              | 985,263                          |
| Jefferson Area Local School District                     | School | Ashtabula | 0               | 15,090,722          | 0                                          | 15,090,722                                                   | 33,234              | 1,178,705                        |
| Athens City School District                              | School | Athens    | 0               | 32,945,649          | 0                                          | 32,945,649                                                   | 55,405              | 2,396,570                        |
| Federal-Hocking Local School District                    | School | Athens    | 0               | 2,577,705           | 0                                          | 2,577,705                                                    | 20,126              | 123,960                          |
| Nelsonville-York City School District                    | School | Athens    | 0               | 10,167,635          | 0                                          | 10,167,635                                                   | 50,598              | 1,153,011                        |
| Trimble Local School District                            | School | Athens    | 0               | 5,301,963           | 0                                          | 5,301,963                                                    | 0                   | 900,098                          |
| Minster Local School District                            | School | Auglaize  | 0               | 7,803,676           | 0                                          | 7,803,676                                                    | 133,716             | 733,212                          |
| New Bremen Local School District                         | School | Auglaize  | 0               | 10,453,691          | 0                                          | 10,453,691                                                   | 13,294              | 882,277                          |
| Barnesville Exempted Village School District             | School | Belmont   | 0               | 11,418,845          | 0                                          | 11,418,845                                                   | 39,938              | 666,087                          |
| Bellaire Local School District                           | School | Belmont   | 0               | 9,309,621           | 0                                          | 9,309,621                                                    | 73,494              | 821,410                          |
| Bridgeport Exempted Village School District              | School | Belmont   | 0               | 5,103,024           | 0                                          | 5,103,024                                                    | 88,034              | 537,479                          |
| Martins Ferry City School District                       | School | Belmont   | 0               | 7,608,317           | 0                                          | 7,608,317                                                    | 13,059              | 1,151,074                        |
| Shadyside Local School District                          | School | Belmont   | 0               | 6,929,970           | 0                                          | 6,929,970                                                    | 59,770              | 509,660                          |
| St. Clairsville-Richland City School District            | School | Belmont   | 0               | 10,949,422          | 0                                          | 10,949,422                                                   | 152,606             | 1,212,560                        |
| Union Local School District                              | School | Belmont   | 0               | 7,413,430           | 0                                          | 7,413,430                                                    | 190,751             | 1,241,717                        |
| Eastern Local School District                            | School | Brown     | 0               | 9,334,402           | 0                                          | 9,334,402                                                    | 3,995               | 1,023,971                        |
| Fayetteville-Perry Local School District                 | School | Brown     | 0               | 6,017,946           | 0                                          | 6,017,946                                                    | 58,017              | 636,932                          |
| Western Brown Local School District                      | School | Brown     | 0               | 13,759,888          | 0                                          | 13,759,888                                                   | 226,866             | 2,152,318                        |
| Edgewood City School District                            | School | Butler    | 0               | 39,756,696          | 0                                          | 39,756,696                                                   | 109,402             | 3,118,180                        |
| Fairfield City School District                           | School | Butler    | 0               | 95,509,165          | 0                                          | 95,509,165                                                   | 991,046             | 8,049,675                        |
| Lakota Local School District                             | School | Butler    | 0               | 197,242,142         | 0                                          | 197,242,142                                                  | 2,762,400           | 15,848,656                       |
| Madison Local School District                            | School | Butler    | 0               | 9,791,295           | 0                                          | 9,791,295                                                    | 122,691             | 1,384,881                        |
| Middletown City School District                          | School | Butler    | 0               | 41,350,567          | 0                                          | 41,350,567                                                   | 1,874,014           | 4,927,213                        |
| Monroe Local School District                             | School | Butler    | 1,861,294       | 27,445,789          | 0                                          | 27,445,789                                                   | 121,167             | 1,261,217                        |
| New Miami Local School District                          | School | Butler    | 0               | 6,390,359           | 0                                          | 6,390,359                                                    | 88,739              | 646,429                          |
| Ross Local School District                               | School | Butler    | 0               | 34,154,456          | 0                                          | 34,154,456                                                   | 288,697             | 2,596,550                        |
| Talawanda School District                                | School | Butler    | 0               | 67,370,188          | 0                                          | 67,370,188                                                   | 276,627             | 3,169,620                        |
| Brown Local School District                              | School | Carroll   | 0               | 33,508,750          | 0                                          | 33,508,750                                                   | 51,841              | 681,242                          |
| Carrollton Exempted Village School District              | School | Carroll   | 0               | 14,716,378          | 0                                          | 14,716,378                                                   | 252,621             | 1,963,681                        |
| Mechanicsburg Exempted Village School District           | School | Champaign | 78,998          | 5,752,456           | 0                                          | 5,752,456                                                    | 39,874              | 653,300                          |
| Triad Local School District                              | School | Champaign | 0               | 4,535,391           | 0                                          | 4,535,391                                                    | 100,668             | 767,511                          |
| Clark Shawnee Local School District                      | School | Clark     | 5,000           | 14,097,229          | 0                                          | 14,097,229                                                   | 96,735              | 1,738,401                        |
| Greenon Local School District                            | School | Clark     | 0               | 12,820,734          | 0                                          | 12,820,734                                                   | 16,787              | 1,405,753                        |
| Northeastern Local School District                       | School | Clark     | 0               | 21,953,220          | 0                                          | 21,953,220                                                   | 116,747             | 2,537,538                        |
| Northwestern Local School District                       | School | Clark     | 0               | 22,238,069          | 0                                          | 22,238,069                                                   | 40,516              | 1,291,261                        |
| Southeastern Local School District                       | School | Clark     | 1,225           | 9,723,835           | 0                                          | 9,723,835                                                    | 24,102              | 664,450                          |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Assets (Continued)                                        |        |            |              |                  | Liabilities                          |                                                     |                  |                            |
|-----------------------------------------------------------|--------|------------|--------------|------------------|--------------------------------------|-----------------------------------------------------|------------------|----------------------------|
| School                                                    | Type   | County     | Other Assets | * Total Assets * | Total Deferred Outflows Of Resources | * Total Assets And Deferred Outflows Of Resources * | Accounts Payable | Accrued Wages And Benefits |
|                                                           |        |            |              |                  |                                      |                                                     |                  |                            |
| Springfield City School District                          | School | Clark      | 0            | 80,534,312       | 0                                    | 80,534,312                                          | 624,504          | 7,433,760                  |
| Tecumseh Local School District                            | School | Clark      | 4,500        | 17,805,091       | 0                                    | 17,805,091                                          | 177,585          | 2,342,425                  |
| Batavia Local School District                             | School | Clermont   | 0            | 37,661,533       | 0                                    | 37,661,533                                          | 123,187          | 1,402,590                  |
| Bethel-Tate Local School District                         | School | Clermont   | 0            | 9,219,557        | 0                                    | 9,219,557                                           | 25,224           | 1,524,267                  |
| Clermont Northeastern Local School District               | School | Clermont   | 0            | 11,064,373       | 0                                    | 11,064,373                                          | 47,234           | 1,041,910                  |
| Felicity-Franklin Local School District                   | School | Clermont   | 0            | 5,628,903        | 0                                    | 5,628,903                                           | 15,233           | 726,615                    |
| Goshen Local School District                              | School | Clermont   | 0            | 14,184,426       | 0                                    | 14,184,426                                          | 498,393          | 1,908,039                  |
| Milford Exempted Village School District                  | School | Clermont   | 0            | 68,506,364       | 0                                    | 68,506,364                                          | 293,408          | 5,722,900                  |
| New Richmond Exempted Village School District             | School | Clermont   | 0            | 38,586,345       | 0                                    | 38,586,345                                          | 419,756          | 2,365,634                  |
| West Clermont Local School District                       | School | Clermont   | 0            | 64,444,920       | 0                                    | 64,444,920                                          | 618,232          | 5,785,021                  |
| Williamsburg Local School District                        | School | Clermont   | 0            | 6,757,109        | 0                                    | 6,757,109                                           | 85,025           | 706,266                    |
| Blanchester Local School District                         | School | Clinton    | 0            | 10,572,975       | 0                                    | 10,572,975                                          | 97,679           | 1,653,431                  |
| Clinton Massie Local School District                      | School | Clinton    | 0            | 9,802,795        | 0                                    | 9,802,795                                           | 194,488          | 1,350,323                  |
| East Clinton Local School District                        | School | Clinton    | 0            | 10,432,145       | 0                                    | 10,432,145                                          | 43,692           | 1,206,851                  |
| Wilmington City School District                           | School | Clinton    | 0            | 23,417,686       | 0                                    | 23,417,686                                          | 209,350          | 2,322,816                  |
| Beaver Local School District                              | School | Columbiana | 0            | 36,306,482       | 0                                    | 36,306,482                                          | 16,101           | 1,662,332                  |
| Columbiana Exempted Village School District               | School | Columbiana | 0            | 9,114,614        | 0                                    | 9,114,614                                           | 5,505            | 768,762                    |
| Crestview Local School District                           | School | Columbiana | 1,500        | 5,574,521        | 0                                    | 5,574,521                                           | 41,151           | 968,192                    |
| East Liverpool City School District                       | School | Columbiana | 0            | 18,857,274       | 0                                    | 18,857,274                                          | 170,641          | 2,090,063                  |
| East Palestine City School District                       | School | Columbiana | 286,628      | 5,311,632        | 0                                    | 5,311,632                                           | 75,978           | 810,548                    |
| Lisbon Exempted Village School District                   | School | Columbiana | 0            | 7,073,683        | 0                                    | 7,073,683                                           | 7,246            | 686,794                    |
| Salem City School District                                | School | Columbiana | 0            | 13,753,123       | 0                                    | 13,753,123                                          | 52,420           | 1,587,071                  |
| Southern Local School District                            | School | Columbiana | 0            | 3,465,390        | 0                                    | 3,465,390                                           | 39,374           | 751,870                    |
| United Local School District                              | School | Columbiana | 0            | 9,531,679        | 0                                    | 9,531,679                                           | 36,430           | 1,275,347                  |
| Wellsville Local School District                          | School | Columbiana | 0            | 4,071,544        | 0                                    | 4,071,544                                           | 21,347           | 692,925                    |
| Coshocton City School District                            | School | Coshocton  | 10,169       | 11,518,796       | 0                                    | 11,518,796                                          | 191,401          | 1,234,190                  |
| Ridgewood Local School District                           | School | Coshocton  | 0            | 9,292,937        | 0                                    | 9,292,937                                           | 116,523          | 929,316                    |
| River View Local School District                          | School | Coshocton  | 0            | 18,768,847       | 0                                    | 18,768,847                                          | 229,054          | 1,544,278                  |
| Buckeye Central Local School District                     | School | Crawford   | 0            | 9,094,724        | 0                                    | 9,094,724                                           | 29,702           | 609,447                    |
| Bucyrus City School District                              | School | Crawford   | 0            | 11,334,964       | 0                                    | 11,334,964                                          | 170,498          | 1,145,604                  |
| Colonel Crawford Local School District                    | School | Crawford   | 0            | 12,981,893       | 0                                    | 12,981,893                                          | 147              | 934,942                    |
| Galion City School District                               | School | Crawford   | 1,015        | 11,370,400       | 0                                    | 11,370,400                                          | 54,885           | 1,487,656                  |
| Wynford Local School District                             | School | Crawford   | 0            | 5,747,156        | 0                                    | 5,747,156                                           | 21,114           | 812,446                    |
| Bay Village City School District                          | School | Cuyahoga   | 0            | 54,053,262       | 0                                    | 54,053,262                                          | 993,282          | 2,528,763                  |
| Beachwood City School District                            | School | Cuyahoga   | 0            | 61,494,962       | 0                                    | 61,494,962                                          | 80,568           | 2,769,112                  |
| Bedford City School District                              | School | Cuyahoga   | 0            | 48,254,119       | 0                                    | 48,254,119                                          | 742,147          | 4,070,391                  |
| Berea City School District                                | School | Cuyahoga   | 0            | 71,118,202       | 0                                    | 71,118,202                                          | 623,276          | 5,348,372                  |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 0            | 53,565,224       | 0                                    | 53,565,224                                          | 272,863          | 4,381,308                  |
| Brooklyn City School District                             | School | Cuyahoga   | 0            | 40,798,373       | 0                                    | 40,798,373                                          | 45,357           | 1,230,220                  |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 0            | 38,657,859       | 0                                    | 38,657,859                                          | 78,789           | 2,247,248                  |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 0            | 283,957,578      | 0                                    | 283,957,578                                         | 2,666,421        | 7,516,601                  |
| Cleveland Municipal School District                       | School | Cuyahoga   | 0            | 652,858,798      | 0                                    | 652,858,798                                         | 12,350,604       | 38,065,196                 |
| Cuyahoga Heights Local School District                    | School | Cuyahoga   | 0            | 16,766,632       | 0                                    | 16,766,632                                          | 150,193          | 997,295                    |
| East Cleveland City School District                       | School | Cuyahoga   | 0            | 48,200,666       | 0                                    | 48,200,666                                          | 119,744          | 3,324,759                  |
| Euclid City School District                               | School | Cuyahoga   | 0            | 59,096,009       | 0                                    | 59,096,009                                          | 949,128          | 7,938,237                  |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Assets (Continued)                           |        |           |              |                  | Liabilities                          |                                                     |                  |            |
|----------------------------------------------|--------|-----------|--------------|------------------|--------------------------------------|-----------------------------------------------------|------------------|------------|
| School                                       | Type   | County    | Other Assets | * Total Assets * | Total Deferred Outflows Of Resources | * Total Assets And Deferred Outflows Of Resources * | Accounts Payable | Accrued    |
|                                              |        |           |              |                  |                                      |                                                     |                  |            |
| Fairview Park City School District           | School | Cuyahoga  | 0            | 37,825,532       | 0                                    | 37,825,532                                          | 24,820           | 1,630,568  |
| Garfield Heights City School District        | School | Cuyahoga  | 0            | 34,569,196       | 0                                    | 34,569,196                                          | 354,224          | 3,343,133  |
| Independence Local School District           | School | Cuyahoga  | 0            | 29,841,618       | 0                                    | 29,841,618                                          | 80,895           | 1,137,190  |
| Lakewood City School District                | School | Cuyahoga  | 0            | 191,705,428      | 0                                    | 191,705,428                                         | 655,087          | 7,471,759  |
| Maple Heights City School District           | School | Cuyahoga  | 0            | 32,594,341       | 0                                    | 32,594,341                                          | 313,654          | 2,533,891  |
| Mayfield City School District                | School | Cuyahoga  | 0            | 107,177,048      | 0                                    | 107,177,048                                         | 499,136          | 5,906,106  |
| North Olmsted City School District           | School | Cuyahoga  | 0            | 66,830,455       | 0                                    | 66,830,455                                          | 481,636          | 6,684,241  |
| North Royalton City School District          | School | Cuyahoga  | 0            | 55,621,959       | 0                                    | 55,621,959                                          | 469,777          | 4,005,037  |
| Olmsted Falls City School District           | School | Cuyahoga  | 0            | 46,913,642       | 0                                    | 46,913,642                                          | 920,830          | 4,238,629  |
| Orange City School District                  | School | Cuyahoga  | 6,237        | 85,350,501       | 0                                    | 85,350,501                                          | 104,232          | 4,640,931  |
| Parma City School District                   | School | Cuyahoga  | 0            | 118,432,292      | 0                                    | 118,432,292                                         | 659,480          | 9,584,487  |
| Richmond Heights Local School District       | School | Cuyahoga  | 0            | 11,506,677       | 0                                    | 11,506,677                                          | 144,819          | 1,101,848  |
| Rocky River City School District             | School | Cuyahoga  | 0            | 44,497,796       | 0                                    | 44,497,796                                          | 203,247          | 2,876,913  |
| Shaker Heights City School District          | School | Cuyahoga  | 0            | 103,568,213      | 0                                    | 103,568,213                                         | 515,223          | 8,105,946  |
| Solon City School District                   | School | Cuyahoga  | 0            | 98,398,815       | 0                                    | 98,398,815                                          | 1,389,535        | 5,210,999  |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 0            | 66,291,967       | 0                                    | 66,291,967                                          | 240,806          | 4,471,923  |
| Strongsville City School District            | School | Cuyahoga  | 0            | 149,344,690      | 0                                    | 149,344,690                                         | 846,244          | 4,791,198  |
| Warrensville Heights City School District    | School | Cuyahoga  | 0            | 46,689,910       | 0                                    | 46,689,910                                          | 324,890          | 1,867,865  |
| Westlake City School District                | School | Cuyahoga  | 0            | 76,483,950       | 0                                    | 76,483,950                                          | 361,537          | 5,138,577  |
| Greenville City School District              | School | Darke     | 0            | 90,119,701       | 0                                    | 90,119,701                                          | 64,996           | 2,380,010  |
| Ayersville Local School District             | School | Defiance  | 0            | 7,739,958        | 0                                    | 7,739,958                                           | 31,184           | 811,071    |
| Big Walnut Local School District             | School | Delaware  | 0            | 34,461,021       | 0                                    | 34,461,021                                          | 203,474          | 2,500,684  |
| Buckeye Valley Local School District         | School | Delaware  | 117,863      | 23,485,579       | 0                                    | 23,485,579                                          | 24,540           | 1,787,587  |
| Delaware City School District                | School | Delaware  | 0            | 67,929,220       | 0                                    | 67,929,220                                          | 800,631          | 4,746,002  |
| Olentangy Local School District              | School | Delaware  | 28           | 262,978,316      | 0                                    | 262,978,316                                         | 920,200          | 15,622,394 |
| Edison Local School District                 | School | Erie      | 0            | 13,312,300       | 0                                    | 13,312,300                                          | 92,416           | 1,410,310  |
| Huron City School District                   | School | Erie      | 0            | 17,456,405       | 0                                    | 17,456,405                                          | 31,548           | 1,282,276  |
| Kelleys Island Local School District         | School | Erie      | 0            | 1,644,993        | 0                                    | 1,644,993                                           | 45,813           | 2,535      |
| Margaretta Local School District             | School | Erie      | 0            | 8,969,237        | 0                                    | 8,969,237                                           | 51,322           | 984,330    |
| Perkins Local School District                | School | Erie      | 0            | 17,464,031       | 0                                    | 17,464,031                                          | 152,980          | 2,207,440  |
| Sandusky City School District                | School | Erie      | 0            | 28,276,644       | 0                                    | 28,276,644                                          | 504,980          | 5,242,070  |
| Vermilion Local School District              | School | Erie      | 0            | 48,012,725       | 0                                    | 48,012,725                                          | 2,457,399        | 1,668,329  |
| Amanda-Clearcreek Local School District      | School | Fairfield | 0            | 14,953,151       | 0                                    | 14,953,151                                          | 133,437          | 1,237,978  |
| Bloom-Carroll Local School District          | School | Fairfield | 0            | 12,445,247       | 0                                    | 12,445,247                                          | 70,765           | 1,503,059  |
| Fairfield Union Local School District        | School | Fairfield | 2,881        | 27,368,390       | 0                                    | 27,368,390                                          | 121,692          | 1,762,568  |
| Lancaster City School District               | School | Fairfield | 2,562        | 160,931,541      | 0                                    | 160,931,541                                         | 572,332          | 4,412,893  |
| Liberty Union-Thurston Local School District | School | Fairfield | 0            | 18,477,141       | 0                                    | 18,477,141                                          | 17,279           | 707,274    |
| Pickerington Local School District           | School | Fairfield | 0            | 107,572,048      | 0                                    | 107,572,048                                         | 2,256,752        | 8,706,122  |
| Miami Trace Local School District            | School | Fayette   | 0            | 35,129,039       | 0                                    | 35,129,039                                          | 115,923          | 2,822,595  |
| Washington Court House City School District  | School | Fayette   | 0            | 13,752,382       | 0                                    | 13,752,382                                          | 202,411          | 1,764,078  |
| Canal Winchester Local School District       | School | Franklin  | 0            | 42,097,398       | 0                                    | 42,097,398                                          | 255,514          | 3,042,531  |
| Columbus City School District                | School | Franklin  | 0            | 913,021,307      | 0                                    | 913,021,307                                         | 4,443,679        | 47,550,598 |
| Dublin City School District                  | School | Franklin  | 0            | 349,039,232      | 0                                    | 349,039,232                                         | 2,717,109        | 15,794,261 |
| Gahanna-Jefferson City School District       | School | Franklin  | 0            | 102,084,944      | 0                                    | 102,084,944                                         | 1,636,909        | 7,513,390  |
| Grandview Heights City School District       | School | Franklin  | 0            | 18,426,622       | 0                                    | 18,426,622                                          | 305,183          | 1,472,797  |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Assets (Continued)                              |        |          |              |                  | Liabilities                          |                                                     |                  |                            |
|-------------------------------------------------|--------|----------|--------------|------------------|--------------------------------------|-----------------------------------------------------|------------------|----------------------------|
| School                                          | Type   | County   | Other Assets | * Total Assets * | Total Deferred Outflows Of Resources | * Total Assets And Deferred Outflows Of Resources * | Accounts Payable | Accrued Wages And Benefits |
| Groveport Madison Local School District         | School | Franklin | 0            | 31,806,215       | 0                                    | 31,806,215                                          | 982,956          | 4,983,763                  |
| Hamilton Local School District                  | School | Franklin | 0            | 21,266,782       | 0                                    | 21,266,782                                          | 187,981          | 1,856,307                  |
| Hilliard City School District                   | School | Franklin | 0            | 179,479,166      | 0                                    | 179,479,166                                         | 1,401,832        | 13,966,776                 |
| New Albany-Plain Local School District          | School | Franklin | 0            | 97,544,596       | 0                                    | 97,544,596                                          | 4,729,436        | 5,794,070                  |
| Southwestern City School District               | School | Franklin | 0            | 466,059,568      | 0                                    | 466,059,568                                         | 2,453,394        | 19,500,757                 |
| Upper Arlington City School District            | School | Franklin | 0            | 122,917,728      | 0                                    | 122,917,728                                         | 2,329,245        | 8,244,702                  |
| Westerville City School District                | School | Franklin | 0            | 194,688,953      | 0                                    | 194,688,953                                         | 1,414,915        | 9,690,713                  |
| Whitehall City School District                  | School | Franklin | 0            | 36,580,502       | 0                                    | 36,580,502                                          | 166,490          | 2,652,869                  |
| Worthington City School District                | School | Franklin | 0            | 201,683,073      | 0                                    | 201,683,073                                         | 2,027,989        | 9,513,184                  |
| Archbold Area Local School District             | School | Fulton   | 0            | 13,161,370       | 0                                    | 13,161,370                                          | 190,436          | 1,094,669                  |
| Wauseon Exempted Village School District        | School | Fulton   | 0            | 14,559,977       | 0                                    | 14,559,977                                          | 88,475           | 1,276,514                  |
| Gallia Local School District                    | School | Gallia   | 0            | 31,716,204       | 0                                    | 31,716,204                                          | 127,587          | 1,619,870                  |
| Gallipolis City School District                 | School | Gallia   | 0            | 14,718,458       | 0                                    | 14,718,458                                          | 254,277          | 1,356,336                  |
| Berkshire Local School District                 | School | Geauga   | 0            | 7,226,503        | 0                                    | 7,226,503                                           | 61,874           | 763,804                    |
| Cardinal Local School District                  | School | Geauga   | 0            | 9,122,974        | 0                                    | 9,122,974                                           | 65,128           | 1,368,969                  |
| Kenston Local School District                   | School | Geauga   | 0            | 45,560,874       | 0                                    | 45,560,874                                          | 422,832          | 2,899,515                  |
| Ledgemont Local School District                 | School | Geauga   | 0            | 2,896,508        | 0                                    | 2,896,508                                           | 61,094           | 393,022                    |
| West Geauga Local School District               | School | Geauga   | 0            | 33,085,164       | 0                                    | 33,085,164                                          | 205,291          | 1,880,004                  |
| Beavercreek City School District                | School | Greene   | 41,968       | 111,879,825      | 0                                    | 111,879,825                                         | 2,860,159        | 5,986,846                  |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 11,027       | 25,299,975       | 0                                    | 25,299,975                                          | 80,236           | 2,120,934                  |
| Cedar Cliff Local School District               | School | Greene   | 0            | 8,659,211        | 0                                    | 8,659,211                                           | 48,329           | 486,948                    |
| Fairborn City School District                   | School | Greene   | 0            | 32,922,080       | 0                                    | 32,922,080                                          | 424,474          | 3,512,101                  |
| Greeneview Local School District                | School | Greene   | 0            | 13,922,804       | 0                                    | 13,922,804                                          | 69,517           | 991,295                    |
| Xenia Community School District                 | School | Greene   | 0            | 42,897,873       | 0                                    | 42,897,873                                          | 441,832          | 3,099,807                  |
| Yellow Springs Exempted Village School District | School | Greene   | 3,000        | 8,176,720        | 0                                    | 8,176,720                                           | 49,827           | 583,217                    |
| Cambridge City School District                  | School | Guernsey | 0            | 14,022,907       | 0                                    | 14,022,907                                          | 188,279          | 2,131,113                  |
| East Guernsey Local School District             | School | Guernsey | 0            | 10,905,835       | 0                                    | 10,905,835                                          | 110,174          | 687,974                    |
| Rolling Hills Local School District             | School | Guernsey | 0            | 12,844,601       | 0                                    | 12,844,601                                          | 118,106          | 1,317,980                  |
| Cincinnati City School District                 | School | Hamilton | 0            | 580,057,599      | 0                                    | 580,057,599                                         | 7,489,081        | 32,803,828                 |
| Deer Park Community City School District        | School | Hamilton | 0            | 18,350,776       | 0                                    | 18,350,776                                          | 60,868           | 1,349,574                  |
| Finneytown Local School District                | School | Hamilton | 0            | 18,833,941       | 0                                    | 18,833,941                                          | 22,413           | 2,478,600                  |
| Forest Hills Local School District              | School | Hamilton | 0            | 71,575,882       | 0                                    | 71,575,882                                          | 467,661          | 6,725,568                  |
| Indian Hill Exempted Village School District    | School | Hamilton | 0            | 67,883,172       | 0                                    | 67,883,172                                          | 7,671            | 2,997,750                  |
| Loveland City School District                   | School | Hamilton | 0            | 42,384,631       | 0                                    | 42,384,631                                          | 311,406          | 4,656,404                  |
| Madeira City School District                    | School | Hamilton | 0            | 25,666,860       | 0                                    | 25,666,860                                          | 292,067          | 2,289,668                  |
| Mariemont City School District                  | School | Hamilton | 0            | 26,203,934       | 0                                    | 26,203,934                                          | 19,672           | 2,075,746                  |
| Mt. Healthy City School District                | School | Hamilton | 0            | 29,138,397       | 0                                    | 29,138,397                                          | 227,901          | 3,868,810                  |
| North College Hill City School District         | School | Hamilton | 0            | 8,421,786        | 0                                    | 8,421,786                                           | 24,324           | 1,219,877                  |
| Northwest Local School District                 | School | Hamilton | 0            | 103,756,910      | 0                                    | 103,756,910                                         | 766,798          | 7,382,074                  |
| Norwood City School District                    | School | Hamilton | 0            | 26,313,460       | 0                                    | 26,313,460                                          | 1,222,016        | 2,466,812                  |
| Oak Hills Local School District                 | School | Hamilton | 0            | 79,106,956       | 0                                    | 79,106,956                                          | 856,418          | 7,370,037                  |
| Princeton City School District                  | School | Hamilton | 0            | 124,463,647      | 0                                    | 124,463,647                                         | 1,313,036        | 7,574,673                  |
| Reading Community City School District          | School | Hamilton | 0            | 12,811,204       | 0                                    | 12,811,204                                          | 63,891           | 1,089,204                  |
| Southwest Local School District                 | School | Hamilton | 0            | 23,542,924       | 0                                    | 23,542,924                                          | 89,770           | 3,037,721                  |
| St. Bernard-Elmwood Place Local School District | School | Hamilton | 0            | 13,693,116       | 0                                    | 13,693,116                                          | 170,219          | 885,994                    |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Assets (Continued)                                |        |           |              |                  | Liabilities                          |                                                     |                  |                            |
|---------------------------------------------------|--------|-----------|--------------|------------------|--------------------------------------|-----------------------------------------------------|------------------|----------------------------|
| School                                            | Type   | County    | Other Assets | * Total Assets * | Total Deferred Outflows Of Resources | * Total Assets And Deferred Outflows Of Resources * | Accounts Payable | Accrued Wages And Benefits |
|                                                   |        |           |              |                  |                                      |                                                     |                  |                            |
| Sycamore Community City School District           | School | Hamilton  | 0            | 108,646,452      | 0                                    | 108,646,452                                         | 330,422          | 7,935,637                  |
| Three Rivers Local School District                | School | Hamilton  | 427,000      | 34,355,348       | 0                                    | 34,355,348                                          | 158,334          | 1,941,610                  |
| Winton Woods City School District                 | School | Hamilton  | 0            | 41,816,990       | 0                                    | 41,816,990                                          | 10,436           | 3,615,296                  |
| Wyoming City School District                      | School | Hamilton  | 0            | 42,782,571       | 0                                    | 42,782,571                                          | 171,272          | 2,391,357                  |
| Arcadia Local School District                     | School | Hancock   | 0            | 7,884,129        | 0                                    | 7,884,129                                           | 117,634          | 409,732                    |
| Arlington Local School District                   | School | Hancock   | 0            | 4,015,007        | 0                                    | 4,015,007                                           | 30,227           | 504,682                    |
| Findlay City School District                      | School | Hancock   | 0            | 56,673,009       | 0                                    | 56,673,009                                          | 230,060          | 4,425,309                  |
| Liberty Benton Local School District              | School | Hancock   | 0            | 14,075,658       | 0                                    | 14,075,658                                          | 478,164          | 941,788                    |
| Van Buren Local School District                   | School | Hancock   | 9,143        | 15,874,357       | 0                                    | 15,874,357                                          | 43,285           | 787,337                    |
| Conotton Valley Union Local School District       | School | Harrison  | 0            | 3,856,674        | 0                                    | 3,856,674                                           | 3,070            | 298,682                    |
| Holgate Local School District                     | School | Henry     | 0            | 1,428,881        | 0                                    | 1,428,881                                           | 6,706            | 26,941                     |
| Liberty Center Local School District              | School | Henry     | 0            | 13,374,602       | 0                                    | 13,374,602                                          | 1,020            | 1,228,466                  |
| Napoleon Area City School District                | School | Henry     | 51,337       | 59,881,978       | 0                                    | 59,881,978                                          | 284,323          | 2,032,126                  |
| Patrick Henry Local School District               | School | Henry     | 0            | 2,217,541        | 0                                    | 2,217,541                                           | 2,761            | 59,004                     |
| Fairfield Local School District                   | School | Highland  | 0            | 5,302,972        | 0                                    | 5,302,972                                           | 104,880          | 476,041                    |
| Greenfield Exempted Village School District       | School | Highland  | 0            | 24,593,248       | 0                                    | 24,593,248                                          | 582,963          | 1,548,630                  |
| Hillsboro City School District                    | School | Highland  | 0            | 19,480,708       | 0                                    | 19,480,708                                          | 256,689          | 1,837,694                  |
| Lynchburg Clay Local School District              | School | Highland  | 0            | 11,267,308       | 0                                    | 11,267,308                                          | 298,370          | 885,774                    |
| Logan-Hocking Local School District               | School | Hocking   | 0            | 31,290,400       | 0                                    | 31,290,400                                          | 260,397          | 3,619,591                  |
| East Holmes Local School District                 | School | Holmes    | 0            | 17,018,353       | 0                                    | 17,018,353                                          | 75,401           | 1,722,152                  |
| West Holmes Local School District                 | School | Holmes    | 0            | 21,281,233       | 0                                    | 21,281,233                                          | 76,415           | 2,240,167                  |
| Bellevue City School District                     | School | Huron     | 0            | 22,882,560       | 0                                    | 22,882,560                                          | 114,705          | 1,707,579                  |
| Monroeville Local School District                 | School | Huron     | 0            | 4,431,861        | 0                                    | 4,431,861                                           | 203,909          | 540,422                    |
| New London Local School District                  | School | Huron     | 0            | 5,456,251        | 0                                    | 5,456,251                                           | 29,734           | 920,580                    |
| Norwalk City School District                      | School | Huron     | 0            | 17,181,560       | 0                                    | 17,181,560                                          | 45,716           | 1,922,266                  |
| South Central Local School District               | School | Huron     | 0            | 5,386,355        | 0                                    | 5,386,355                                           | 157,636          | 814,487                    |
| Western Reserve Local School District             | School | Huron     | 0            | 5,958,370        | 0                                    | 5,958,370                                           | 245,437          | 932,461                    |
| Willard City School District                      | School | Huron     | 0            | 40,445,370       | 0                                    | 40,445,370                                          | 53,042           | 1,895,372                  |
| Wellston City School District                     | School | Jackson   | 0            | 14,655,002       | 0                                    | 14,655,002                                          | 169,826          | 1,241,525                  |
| Buckeye Local School District                     | School | Jefferson | 0            | 10,011,596       | 0                                    | 10,011,596                                          | 91,124           | 1,847,069                  |
| Edison Local School District                      | School | Jefferson | 0            | 11,753,242       | 0                                    | 11,753,242                                          | 54,877           | 1,390,061                  |
| Indian Creek Local School District                | School | Jefferson | 0            | 14,161,345       | 0                                    | 14,161,345                                          | 76,018           | 1,684,312                  |
| Steubenville City School District                 | School | Jefferson | 0            | 23,117,007       | 0                                    | 23,117,007                                          | 196,282          | 1,802,299                  |
| Toronto City School District                      | School | Jefferson | 0            | 5,129,704        | 0                                    | 5,129,704                                           | 18,335           | 507,193                    |
| Kirtland Local School District                    | School | Lake      | 0            | 20,788,794       | 0                                    | 20,788,794                                          | 49,805           | 1,404,788                  |
| Mentor Exempted Village School District           | School | Lake      | 0            | 121,442,816      | 0                                    | 121,442,816                                         | 670,060          | 9,066,356                  |
| Perry Local School District                       | School | Lake      | 3,239        | 51,098,463       | 0                                    | 51,098,463                                          | 560,453          | 1,799,620                  |
| Riverside Local School District                   | School | Lake      | 0            | 36,475,117       | 0                                    | 36,475,117                                          | 167,948          | 3,335,294                  |
| Willoughby-Eastlake City School District          | School | Lake      | 0            | 89,466,858       | 0                                    | 89,466,858                                          | 233,149          | 7,698,912                  |
| Chesapeake Union Exempted Village School District | School | Lawrence  | 0            | 6,654,837        | 0                                    | 6,654,837                                           | 75,905           | 1,046,250                  |
| Dawson-Bryant Local School District               | School | Lawrence  | 0            | 7,980,989        | 0                                    | 7,980,989                                           | 32,835           | 1,150,960                  |
| Fairland Local School District                    | School | Lawrence  | 0            | 9,382,744        | 0                                    | 9,382,744                                           | 266,710          | 1,463,478                  |
| Ironton City School District                      | School | Lawrence  | 0            | 11,513,612       | 0                                    | 11,513,612                                          | 39,833           | 1,279,561                  |
| Rock Hill Local School District                   | School | Lawrence  | 0            | 12,175,047       | 0                                    | 12,175,047                                          | 93,875           | 1,517,142                  |
| South Point Local School District                 | School | Lawrence  | 0            | 15,563,266       | 0                                    | 15,563,266                                          | 117,615          | 1,605,696                  |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <u>Assets (Continued)</u>                     |        |          |                 |                     | <u>Liabilities</u>                         |                                                              |                     |                                  |
|-----------------------------------------------|--------|----------|-----------------|---------------------|--------------------------------------------|--------------------------------------------------------------|---------------------|----------------------------------|
| School                                        | Type   | County   | Other<br>Assets | * Total<br>Assets * | Total Deferred<br>Outflows Of<br>Resources | * Total Assets<br>And Deferred<br>Outflows Of<br>Resources * | Accounts<br>Payable | Accrued<br>Wages And<br>Benefits |
|                                               |        |          |                 |                     |                                            |                                                              |                     |                                  |
| Symmes Valley Local School District           | School | Lawrence | 0               | 4,973,610           | 0                                          | 4,973,610                                                    | 111,063             | 669,305                          |
| Granville Exempted Village School District    | School | Licking  | 0               | 27,642,854          | 0                                          | 27,642,854                                                   | 253,235             | 1,893,627                        |
| Heath City School District                    | School | Licking  | 0               | 14,562,458          | 0                                          | 14,562,458                                                   | 40,379              | 887,192                          |
| Johnstown-Monroe Local School District        | School | Licking  | 0               | 24,465,266          | 0                                          | 24,465,266                                                   | 61,959              | 953,742                          |
| Lakewood Local School District                | School | Licking  | 0               | 27,471,503          | 0                                          | 27,471,503                                                   | 62,519              | 1,474,224                        |
| Licking Heights Local School District         | School | Licking  | 0               | 37,128,102          | 0                                          | 37,128,102                                                   | 141,116             | 2,814,849                        |
| Licking Valley Local School District          | School | Licking  | 0               | 15,101,038          | 0                                          | 15,101,038                                                   | 889,032             | 1,432,420                        |
| Newark City School District                   | School | Licking  | 0               | 59,956,680          | 0                                          | 59,956,680                                                   | 321,020             | 4,983,108                        |
| North Fork Local School District              | School | Licking  | 0               | 12,217,477          | 0                                          | 12,217,477                                                   | 77,579              | 1,257,806                        |
| Northridge Local School District              | School | Licking  | 0               | 17,049,475          | 0                                          | 17,049,475                                                   | 107,061             | 774,185                          |
| Riverside Local School District               | School | Logan    | 0               | 5,421,856           | 0                                          | 5,421,856                                                    | 1,186               | 269,260                          |
| Amherst Exempted Village School District      | School | Lorain   | 0               | 32,293,948          | 0                                          | 32,293,948                                                   | 276,253             | 3,493,293                        |
| Avon Lake City School District                | School | Lorain   | 0               | 49,840,698          | 0                                          | 49,840,698                                                   | 143,201             | 3,192,005                        |
| Avon Local School District                    | School | Lorain   | 0               | 75,346,910          | 0                                          | 75,346,910                                                   | 1,771,666           | 3,071,005                        |
| Columbia Local School District                | School | Lorain   | 0               | 9,876,422           | 0                                          | 9,876,422                                                    | 38,326              | 1,060,999                        |
| Elyria City School District                   | School | Lorain   | 0               | 55,390,245          | 0                                          | 55,390,245                                                   | 681,628             | 5,909,405                        |
| Firelands Local School District               | School | Lorain   | 3,984           | 14,218,670          | 0                                          | 14,218,670                                                   | 41,631              | 1,331,427                        |
| Keystone Local School District                | School | Lorain   | 0               | 28,895,419          | 0                                          | 28,895,419                                                   | 42,743              | 1,204,623                        |
| Lorain City School District                   | School | Lorain   | 0               | 127,729,197         | 0                                          | 127,729,197                                                  | 1,549,575           | 6,368,823                        |
| Midview Local School District                 | School | Lorain   | 3,268           | 24,727,081          | 0                                          | 24,727,081                                                   | 274,065             | 2,481,824                        |
| North Ridgeville City School District         | School | Lorain   | 0               | 102,643,237         | 0                                          | 102,643,237                                                  | 455,215             | 3,565,947                        |
| Oberlin City School District                  | School | Lorain   | 0               | 8,879,969           | 0                                          | 8,879,969                                                    | 62,752              | 1,271,670                        |
| Sheffield-Sheffield Lake City School District | School | Lorain   | 0               | 38,188,417          | 0                                          | 38,188,417                                                   | 1,607,997           | 1,445,425                        |
| Wellington Exempted Village School District   | School | Lorain   | 0               | 22,590,145          | 0                                          | 22,590,145                                                   | 249,278             | 1,186,089                        |
| Anthony Wayne Local School District           | School | Lucas    | 0               | 38,907,322          | 0                                          | 38,907,322                                                   | 65,527              | 4,102,281                        |
| Oregon City School District                   | School | Lucas    | 0               | 37,547,502          | 0                                          | 37,547,502                                                   | 1,195,921           | 2,799,013                        |
| Ottawa Hills Local School District            | School | Lucas    | 0               | 18,177,588          | 0                                          | 18,177,588                                                   | 86,562              | 843,961                          |
| Springfield Local School District             | School | Lucas    | 0               | 30,258,294          | 0                                          | 30,258,294                                                   | 194,608             | 4,176,197                        |
| Sylvania City School District                 | School | Lucas    | 0               | 71,600,024          | 0                                          | 71,600,024                                                   | 212,797             | 7,077,897                        |
| Toledo City School District                   | School | Lucas    | 252,641         | 243,408,568         | 0                                          | 243,408,568                                                  | 27,089,377          | 21,726,250                       |
| Washington Local School District              | School | Lucas    | 4,036           | 79,701,361          | 0                                          | 79,701,361                                                   | 412,407             | 8,148,836                        |
| Jefferson Local School District               | School | Madison  | 0               | 13,635,128          | 0                                          | 13,635,128                                                   | 107,575             | 1,001,488                        |
| Jonathan Alder Local School District          | School | Madison  | 0               | 11,763,850          | 0                                          | 11,763,850                                                   | 67,663              | 1,692,498                        |
| London City School District                   | School | Madison  | 0               | 19,071,261          | 0                                          | 19,071,261                                                   | 21,781              | 1,894,065                        |
| Madison-Plains Local School District          | School | Madison  | 0               | 12,081,718          | 0                                          | 12,081,718                                                   | 37,396              | 1,181,127                        |
| Austintown Local School District              | School | Mahoning | 0               | 36,790,675          | 0                                          | 36,790,675                                                   | 138,073             | 4,585,974                        |
| Boardman Local School District                | School | Mahoning | 0               | 43,372,824          | 0                                          | 43,372,824                                                   | 88,870              | 4,784,737                        |
| Campbell City School District                 | School | Mahoning | 0               | 5,389,310           | 0                                          | 5,389,310                                                    | 74,238              | 1,388,892                        |
| Canfield Local School District                | School | Mahoning | 0               | 29,922,941          | 0                                          | 29,922,941                                                   | 21,921              | 2,109,387                        |
| Jackson-Milton Local School District          | School | Mahoning | 0               | 9,662,444           | 0                                          | 9,662,444                                                    | 29,544              | 831,020                          |
| Lowellville Local School District             | School | Mahoning | 0               | 6,559,189           | 0                                          | 6,559,189                                                    | 13,348              | 498,767                          |
| Poland Local School District                  | School | Mahoning | 0               | 19,802,454          | 0                                          | 19,802,454                                                   | 53,508              | 2,200,499                        |
| Sebring Local School District                 | School | Mahoning | 0               | 3,289,103           | 0                                          | 3,289,103                                                    | 59,397              | 599,987                          |
| South Range Local School District             | School | Mahoning | 0               | 8,951,076           | 0                                          | 8,951,076                                                    | 13,647              | 972,090                          |
| Springfield Local School District             | School | Mahoning | 0               | 18,990,699          | 0                                          | 18,990,699                                                   | 19,201              | 832,926                          |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Assets (Continued)                         |        |            |                 |                     | Liabilities                                |                                                              |                     |                                  |
|--------------------------------------------|--------|------------|-----------------|---------------------|--------------------------------------------|--------------------------------------------------------------|---------------------|----------------------------------|
| School                                     | Type   | County     | Other<br>Assets | * Total<br>Assets * | Total Deferred<br>Outflows Of<br>Resources | * Total Assets<br>And Deferred<br>Outflows Of<br>Resources * | Accounts<br>Payable | Accrued<br>Wages And<br>Benefits |
|                                            |        |            |                 |                     |                                            |                                                              |                     |                                  |
| Struthers City School District             | School | Mahoning   | 0               | 15,610,160          | 0                                          | 15,610,160                                                   | 19,791              | 1,690,207                        |
| West Branch Local School District          | School | Mahoning   | 0               | 12,508,780          | 0                                          | 12,508,780                                                   | 150,324             | 2,319,502                        |
| Western Reserve Local School District      | School | Mahoning   | 0               | 6,525,428           | 0                                          | 6,525,428                                                    | 38,012              | 542,210                          |
| Youngstown City School District            | School | Mahoning   | 0               | 63,416,137          | 0                                          | 63,416,137                                                   | 408,683             | 5,743,740                        |
| Elgin Local School District                | School | Marion     | 0               | 17,028,729          | 0                                          | 17,028,729                                                   | 29,230              | 973,391                          |
| Marion City School District                | School | Marion     | 73,127          | 29,631,868          | 0                                          | 29,631,868                                                   | 566,989             | 4,122,448                        |
| Pleasant Local School District             | School | Marion     | 0               | 7,576,996           | 0                                          | 7,576,996                                                    | 66,811              | 748,762                          |
| Ridgedale Local School District            | School | Marion     | 0               | 7,120,106           | 0                                          | 7,120,106                                                    | 65,204              | 558,414                          |
| River Valley Local School District         | School | Marion     | 0               | 11,210,491          | 0                                          | 11,210,491                                                   | 89,698              | 1,180,610                        |
| Black River Local School District          | School | Medina     | 108,129         | 8,669,297           | 0                                          | 8,669,297                                                    | 76,101              | 1,190,926                        |
| Brunswick City School District             | School | Medina     | 0               | 48,118,457          | 0                                          | 48,118,457                                                   | 233,077             | 7,072,759                        |
| Buckeye Local School District              | School | Medina     | 0               | 21,722,051          | 0                                          | 21,722,051                                                   | 182,200             | 1,824,310                        |
| Cloverleaf Local School District           | School | Medina     | 522,835         | 22,647,364          | 0                                          | 22,647,364                                                   | 149,103             | 2,085,563                        |
| Highland Local School District             | School | Medina     | 0               | 49,908,876          | 0                                          | 49,908,876                                                   | 338,986             | 2,663,871                        |
| Medina City School District                | School | Medina     | 0               | 95,314,222          | 0                                          | 95,314,222                                                   | 571,791             | 5,121,792                        |
| Wadsworth City School District             | School | Medina     | 931,323         | 50,669,391          | 0                                          | 50,669,391                                                   | 158,757             | 3,407,333                        |
| Eastern Local School District              | School | Meigs      | 92,882          | 4,503,025           | 0                                          | 4,503,025                                                    | 29,684              | 874,297                          |
| Meigs Local School District                | School | Meigs      | 68,154          | 8,331,921           | 0                                          | 8,331,921                                                    | 37,973              | 1,608,976                        |
| Southern Local School District             | School | Meigs      | 441             | 5,143,948           | 0                                          | 5,143,948                                                    | 115,227             | 607,881                          |
| Bethel Local School District               | School | Miami      | 0               | 7,554,640           | 0                                          | 7,554,640                                                    | 123,439             | 521,963                          |
| Covington Exempted Village School District | School | Miami      | 0               | 24,658,545          | 0                                          | 24,658,545                                                   | 24,683              | 533,643                          |
| Miami East Local School District           | School | Miami      | 0               | 11,836,336          | 0                                          | 11,836,336                                                   | 123,221             | 998,567                          |
| Piqua City School District                 | School | Miami      | 0               | 58,924,571          | 0                                          | 58,924,571                                                   | 206,821             | 2,641,169                        |
| Tipp City Exempted Village School District | School | Miami      | 0               | 19,103,281          | 0                                          | 19,103,281                                                   | 34,760              | 1,779,818                        |
| Troy City School District                  | School | Miami      | 0               | 35,039,031          | 0                                          | 35,039,031                                                   | 700,023             | 2,487,615                        |
| Switzerland of Ohio Local School District  | School | Monroe     | 0               | 26,200,755          | 0                                          | 26,200,755                                                   | 319,278             | 1,619,413                        |
| Brookville Local School District           | School | Montgomery | 0               | 17,051,338          | 0                                          | 17,051,338                                                   | 4,779               | 1,375,356                        |
| Centerville City School District           | School | Montgomery | 0               | 97,091,049          | 0                                          | 97,091,049                                                   | 449,088             | 8,337,754                        |
| Dayton City School District                | School | Montgomery | 0               | 206,804,032         | 0                                          | 206,804,032                                                  | 2,457,047           | 12,749,761                       |
| Huber Heights City School District         | School | Montgomery | 0               | 68,233,084          | 0                                          | 68,233,084                                                   | 496,041             | 5,285,982                        |
| Jefferson Township Local School District   | School | Montgomery | 0               | 8,330,767           | 0                                          | 8,330,767                                                    | 30,256              | 385,647                          |
| Kettering City School District             | School | Montgomery | 0               | 85,062,995          | 0                                          | 85,062,995                                                   | 580,941             | 10,410,284                       |
| Mad River Local School District            | School | Montgomery | 0               | 32,143,917          | 0                                          | 32,143,917                                                   | 213,276             | 4,620,626                        |
| Miamisburg City School District            | School | Montgomery | 0               | 56,717,618          | 0                                          | 56,717,618                                                   | 817,550             | 4,538,119                        |
| New Lebanon Local School District          | School | Montgomery | 0               | 12,220,121          | 0                                          | 12,220,121                                                   | 66,568              | 1,341,900                        |
| Northmont City School District             | School | Montgomery | 21,582          | 97,691,847          | 0                                          | 97,691,847                                                   | 1,595,314           | 5,484,444                        |
| Northridge Local School District           | School | Montgomery | 0               | 20,869,651          | 0                                          | 20,869,651                                                   | 52,513              | 1,335,594                        |
| Oakwood City School District               | School | Montgomery | 0               | 22,263,704          | 0                                          | 22,263,704                                                   | 149,825             | 2,054,226                        |
| Trotwood-Madison City School District      | School | Montgomery | 0               | 42,036,309          | 0                                          | 42,036,309                                                   | 101,007             | 1,810,960                        |
| Valley View Local School District          | School | Montgomery | 0               | 9,531,048           | 0                                          | 9,531,048                                                    | 123,077             | 1,495,065                        |
| Vandalia-Butler City School District       | School | Montgomery | 0               | 38,828,143          | 0                                          | 38,828,143                                                   | 493,478             | 2,263,952                        |
| West Carrollton City School District       | School | Montgomery | 0               | 30,800,390          | 0                                          | 30,800,390                                                   | 108,881             | 3,916,945                        |
| Morgan Local School District               | School | Morgan     | 0               | 22,227,883          | 0                                          | 22,227,883                                                   | 176,399             | 1,637,637                        |
| Cardington-Lincoln Local School District   | School | Morrow     | 0               | 4,682,970           | 0                                          | 4,682,970                                                    | 59,228              | 909,614                          |
| Highland Local School District             | School | Morrow     | 0               | 15,925,224          | 0                                          | 15,925,224                                                   | 85,617              | 1,597,210                        |



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Assets (Continued)                           |        |           |              |                  | Liabilities                          |                                                     |                  |                            |
|----------------------------------------------|--------|-----------|--------------|------------------|--------------------------------------|-----------------------------------------------------|------------------|----------------------------|
| School                                       | Type   | County    | Other Assets | * Total Assets * | Total Deferred Outflows Of Resources | * Total Assets And Deferred Outflows Of Resources * | Accounts Payable | Accrued Wages And Benefits |
|                                              |        |           |              |                  |                                      |                                                     |                  |                            |
| Mt. Gilead Exempted Village School District  | School | Morrow    | 83,462       | 11,283,656       | 0                                    | 11,283,656                                          | 0                | 1,143,632                  |
| Northmor Local School District               | School | Morrow    | 0            | 7,061,787        | 0                                    | 7,061,787                                           | 4,560            | 1,016,178                  |
| East Muskingum Local School Dist             | School | Muskingum | 0            | 16,044,084       | 0                                    | 16,044,084                                          | 118,496          | 1,460,952                  |
| Franklin Local School District               | School | Muskingum | 86,954       | 22,528,315       | 0                                    | 22,528,315                                          | 443,796          | 2,246,744                  |
| Maysville Local School District              | School | Muskingum | 0            | 8,592,665        | 0                                    | 8,592,665                                           | 119,543          | 2,225,715                  |
| Tri-Valley Local School District             | School | Muskingum | 0            | 19,337,511       | 0                                    | 19,337,511                                          | 112,147          | 2,513,892                  |
| West Muskingum Local School District         | School | Muskingum | 0            | 33,547,367       | 0                                    | 33,547,367                                          | 128,904          | 1,074,170                  |
| Zanesville City School District              | School | Muskingum | 123,517      | 25,254,039       | 0                                    | 25,254,039                                          | 170,371          | 3,713,548                  |
| Caldwell Exempted Village School District    | School | Noble     | 0            | 6,879,987        | 0                                    | 6,879,987                                           | 40,283           | 728,470                    |
| Noble Local School District                  | School | Noble     | 0            | 9,398,278        | 0                                    | 9,398,278                                           | 105,612          | 998,085                    |
| Crooksville Exempted Village School District | School | Perry     | 0            | 4,519,867        | 0                                    | 4,519,867                                           | 142,824          | 854,580                    |
| Circleville City School District             | School | Pickaway  | 2,414,656    | 51,219,251       | 0                                    | 51,219,251                                          | 495,098          | 1,999,330                  |
| Logan Elm Local School District              | School | Pickaway  | 0            | 18,794,073       | 0                                    | 18,794,073                                          | 34,793           | 1,726,250                  |
| Teays Valley Local School District           | School | Pickaway  | 0            | 28,844,958       | 0                                    | 28,844,958                                          | 153,870          | 2,689,550                  |
| Westfall Local School District               | School | Pickaway  | 0            | 21,090,582       | 0                                    | 21,090,582                                          | 286,639          | 1,235,825                  |
| Scioto Valley Local School District          | School | Pike      | 0            | 12,754,621       | 0                                    | 12,754,621                                          | 23,021           | 1,114,130                  |
| Waverly City School District                 | School | Pike      | 0            | 13,942,757       | 0                                    | 13,942,757                                          | 71,888           | 1,179,729                  |
| Western Local School District                | School | Pike      | 0            | 5,113,572        | 0                                    | 5,113,572                                           | 49,540           | 619,521                    |
| Aurora City School District                  | School | Portage   | 0            | 35,089,806       | 0                                    | 35,089,806                                          | 235,530          | 2,500,197                  |
| Crestwood Local School District              | School | Portage   | 0            | 14,819,234       | 0                                    | 14,819,234                                          | 71,319           | 1,867,047                  |
| Field Local School District                  | School | Portage   | 0            | 15,171,988       | 0                                    | 15,171,988                                          | 142,748          | 1,623,734                  |
| James A. Garfield Local School District      | School | Portage   | 0            | 11,727,234       | 0                                    | 11,727,234                                          | 101,867          | 1,272,011                  |
| Kent City School District                    | School | Portage   | 0            | 45,931,399       | 0                                    | 45,931,399                                          | 468,883          | 3,350,517                  |
| Ravenna City School District                 | School | Portage   | 0            | 14,463,900       | 0                                    | 14,463,900                                          | 73,347           | 2,572,215                  |
| Rootstown Local School District              | School | Portage   | 0            | 9,328,090        | 0                                    | 9,328,090                                           | 62,971           | 933,511                    |
| Southeast Local School District              | School | Portage   | 0            | 22,813,889       | 0                                    | 22,813,889                                          | 34,154           | 1,273,239                  |
| Streetsboro City School District             | School | Portage   | 0            | 86,847,850       | 0                                    | 86,847,850                                          | 76,345           | 1,853,492                  |
| Waterloo Local School District               | School | Portage   | 0            | 8,882,500        | 0                                    | 8,882,500                                           | 23,029           | 893,607                    |
| Windham Exempted Village School District     | School | Portage   | 0            | 6,019,132        | 0                                    | 6,019,132                                           | 22,838           | 819,164                    |
| Tri-County North Local School District       | School | Preble    | 0            | 6,141,432        | 0                                    | 6,141,432                                           | 16,272           | 754,172                    |
| Clear Fork Valley Local School District      | School | Richland  | 0            | 13,306,454       | 0                                    | 13,306,454                                          | 43,482           | 1,190,345                  |
| Crestview Local School District              | School | Richland  | 0            | 10,212,574       | 0                                    | 10,212,574                                          | 22,229           | 866,943                    |
| Lucas Local School District                  | School | Richland  | 0            | 7,968,225        | 0                                    | 7,968,225                                           | 6,701            | 409,669                    |
| Madison Local School District                | School | Richland  | 448,076      | 20,406,853       | 0                                    | 20,406,853                                          | 1,553            | 2,723,174                  |
| Mansfield City School District               | School | Richland  | 0            | 30,878,357       | 0                                    | 30,878,357                                          | 187,178          | 4,648,773                  |
| Ontario Local School District                | School | Richland  | 0            | 17,843,405       | 0                                    | 17,843,405                                          | 110,688          | 1,698,080                  |
| Plymouth Local School District               | School | Richland  | 0            | 6,572,600        | 0                                    | 6,572,600                                           | 3,815            | 796,470                    |
| Shelby City School District                  | School | Richland  | 67,584       | 17,932,941       | 0                                    | 17,932,941                                          | 99,680           | 1,484,505                  |
| Adena Local School District                  | School | Ross      | 1,842,706    | 11,488,457       | 0                                    | 11,488,457                                          | 26,523           | 897,048                    |
| Chillicothe City School District             | School | Ross      | 0            | 23,605,909       | 0                                    | 23,605,909                                          | 34,815           | 2,718,608                  |
| Huntington Local School District             | School | Ross      | 0            | 6,532,847        | 0                                    | 6,532,847                                           | 64,495           | 1,029,973                  |
| Paint Valley Local School District           | School | Ross      | 0            | 5,504,770        | 0                                    | 5,504,770                                           | 16,337           | 638,679                    |
| Southeastern Local School District           | School | Ross      | 0            | 12,267,213       | 0                                    | 12,267,213                                          | 35,637           | 1,029,852                  |
| Union-Scioto Local School District           | School | Ross      | 0            | 19,007,167       | 0                                    | 19,007,167                                          | 55,698           | 1,862,791                  |
| Zane Trace Local School District             | School | Ross      | 0            | 9,743,300        | 0                                    | 9,743,300                                           | 81,005           | 821,776                    |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Assets (Continued)                                   |        |          |              |                  | Liabilities                          |                                                     |  |                  |                            |
|------------------------------------------------------|--------|----------|--------------|------------------|--------------------------------------|-----------------------------------------------------|--|------------------|----------------------------|
| School                                               | Type   | County   | Other Assets | * Total Assets * | Total Deferred Outflows Of Resources | * Total Assets And Deferred Outflows Of Resources * |  | Accounts Payable | Accrued Wages And Benefits |
|                                                      |        |          |              |                  |                                      |                                                     |  |                  |                            |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 122,526      | 17,570,551       | 0                                    | 17,570,551                                          |  | 36,768           | 1,544,509                  |
| Fremont City School District                         | School | Sandusky | 15,759       | 10,715,372       | 0                                    | 10,715,372                                          |  | 63,316           | 162,969                    |
| Gibsonburg Exempted Village School District          | School | Sandusky | 0            | 4,658,782        | 0                                    | 4,658,782                                           |  | 388              | 881,666                    |
| Woodmore Local School District                       | School | Sandusky | 17,339       | 19,288,975       | 0                                    | 19,288,975                                          |  | 6,442            | 605,546                    |
| Bloom Vernon Local School District                   | School | Scioto   | 0            | 5,166,233        | 0                                    | 5,166,233                                           |  | 65,481           | 697,825                    |
| Clay Local School District                           | School | Scioto   | 0            | 2,898,961        | 0                                    | 2,898,961                                           |  | 25,682           | 604,558                    |
| Green Local School District                          | School | Scioto   | 0            | 3,831,758        | 0                                    | 3,831,758                                           |  | 78,019           | 424,924                    |
| Minford Local School District                        | School | Scioto   | 0            | 5,078,436        | 0                                    | 5,078,436                                           |  | 108,725          | 792,871                    |
| New Boston Local School District                     | School | Scioto   | 0            | 4,631,100        | 0                                    | 4,631,100                                           |  | 30,770           | 310,561                    |
| Northwest Local School District                      | School | Scioto   | 0            | 4,312,265        | 0                                    | 4,312,265                                           |  | 46,791           | 1,708,000                  |
| Portsmouth City School District                      | School | Scioto   | 0            | 13,034,667       | 0                                    | 13,034,667                                          |  | 20,894           | 2,105,293                  |
| Washington-Nile Local School District                | School | Scioto   | 0            | 7,748,917        | 0                                    | 7,748,917                                           |  | 194,761          | 1,155,712                  |
| Wheelersburg Local School District                   | School | Scioto   | 0            | 7,899,191        | 0                                    | 7,899,191                                           |  | 120,029          | 1,144,839                  |
| Bettsville Local School District                     | School | Seneca   | 0            | 200,194          | 0                                    | 200,194                                             |  | 0                | 0                          |
| Seneca-East Local School District                    | School | Seneca   | 0            | 6,506,485        | 0                                    | 6,506,485                                           |  | 6,264            | 697,417                    |
| Tiffin City School District                          | School | Seneca   | 0            | 22,974,968       | 0                                    | 22,974,968                                          |  | 111,092          | 1,633,371                  |
| Anna Local School District                           | School | Shelby   | 0            | 9,716,045        | 0                                    | 9,716,045                                           |  | 87,026           | 842,418                    |
| Botkins Local School District                        | School | Shelby   | 290,608      | 17,240,195       | 0                                    | 17,240,195                                          |  | 41,462           | 400,542                    |
| Fort Loramie Local School District                   | School | Shelby   | 0            | 8,845,185        | 0                                    | 8,845,185                                           |  | 60,594           | 587,664                    |
| Hardin-Houston Local School District                 | School | Shelby   | 0            | 7,167,683        | 0                                    | 7,167,683                                           |  | 18,556           | 552,816                    |
| Russia Local School District                         | School | Shelby   | 1,500        | 4,755,310        | 0                                    | 4,755,310                                           |  | 7,849            | 336,844                    |
| Alliance City School District                        | School | Stark    | 0            | 7,327,148        | 0                                    | 7,327,148                                           |  | 74,462           | 574,240                    |
| Canton City School District                          | School | Stark    | 0            | 72,248,875       | 0                                    | 72,248,875                                          |  | 1,300,494        | 10,976,820                 |
| Canton Local School District                         | School | Stark    | 995          | 53,063,286       | 0                                    | 53,063,286                                          |  | 40,458           | 2,380,084                  |
| Fairless Local School District                       | School | Stark    | 0            | 9,704,997        | 0                                    | 9,704,997                                           |  | 64,933           | 1,789,157                  |
| Jackson Local School District                        | School | Stark    | 0            | 76,314,539       | 0                                    | 76,314,539                                          |  | 297,176          | 4,637,227                  |
| Lake Local School District                           | School | Stark    | 0            | 22,915,792       | 0                                    | 22,915,792                                          |  | 84,893           | 3,002,646                  |
| Louisville City School District                      | School | Stark    | 0            | 16,258,879       | 0                                    | 16,258,879                                          |  | 76,698           | 2,644,768                  |
| Marlington Local School District                     | School | Stark    | 0            | 20,383,123       | 0                                    | 20,383,123                                          |  | 100,086          | 1,562,319                  |
| Massillon City School District                       | School | Stark    | 0            | 12,289,554       | 0                                    | 12,289,554                                          |  | 105,064          | 306,209                    |
| Minerva Local School District                        | School | Stark    | 14,142       | 10,946,090       | 0                                    | 10,946,090                                          |  | 29,393           | 983,346                    |
| North Canton City School District                    | School | Stark    | 0            | 40,278,960       | 0                                    | 40,278,960                                          |  | 946,792          | 5,057,810                  |
| Perry Local School District                          | School | Stark    | 0            | 42,937,247       | 0                                    | 42,937,247                                          |  | 190,587          | 4,446,680                  |
| Plain Local School District                          | School | Stark    | 0            | 53,597,531       | 0                                    | 53,597,531                                          |  | 6,724            | 4,337,044                  |
| Sandy Valley Local School District                   | School | Stark    | 0            | 9,661,749        | 0                                    | 9,661,749                                           |  | 77,884           | 1,309,460                  |
| Tuslaw Local School District                         | School | Stark    | 0            | 11,596,122       | 0                                    | 11,596,122                                          |  | 60,752           | 1,150,054                  |
| Akron City School District                           | School | Summit   | 0            | 131,234,639      | 57,000,000                           | 188,234,639                                         |  | 1,869,168        | 1,376,372                  |
| Barberton City School District                       | School | Summit   | 0            | 36,316,620       | 0                                    | 36,316,620                                          |  | 207,517          | 3,284,141                  |
| Copley-Fairlawn City School District                 | School | Summit   | 0            | 50,958,790       | 0                                    | 50,958,790                                          |  | 204,700          | 2,303,811                  |
| Coventry Local School District                       | School | Summit   | 0            | 47,987,993       | 0                                    | 47,987,993                                          |  | 282,330          | 1,809,897                  |
| Cuyahoga Falls City School District                  | School | Summit   | 438,455      | 35,366,667       | 0                                    | 35,366,667                                          |  | 428,562          | 3,720,407                  |
| Green Local School District                          | School | Summit   | 0            | 34,249,514       | 0                                    | 34,249,514                                          |  | 281,310          | 4,197,729                  |
| Hudson City School District                          | School | Summit   | 0            | 68,823,923       | 0                                    | 68,823,923                                          |  | 453,142          | 5,135,711                  |
| Mogadore Local School District                       | School | Summit   | 0            | 6,009,270        | 0                                    | 6,009,270                                           |  | 23,215           | 645,979                    |
| Nordonia Hills City School District                  | School | Summit   | 0            | 52,221,714       | 0                                    | 52,221,714                                          |  | 80,156           | 2,360,103                  |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Assets (Continued)                             |        |            |              |                  | Liabilities                          |                                                     |  |                  |                            |
|------------------------------------------------|--------|------------|--------------|------------------|--------------------------------------|-----------------------------------------------------|--|------------------|----------------------------|
| School                                         | Type   | County     | Other Assets | * Total Assets * | Total Deferred Outflows Of Resources | * Total Assets And Deferred Outflows Of Resources * |  | Accounts Payable | Accrued Wages And Benefits |
|                                                |        |            |              |                  |                                      |                                                     |  |                  |                            |
| Norton City School District                    | School | Summit     | 0            | 40,124,233       | 0                                    | 40,124,233                                          |  | 131,069          | 1,370,058                  |
| Revere Local School District                   | School | Summit     | 0            | 54,628,364       | 0                                    | 54,628,364                                          |  | 405,689          | 2,782,698                  |
| Springfield Local School District              | School | Summit     | 0            | 29,150,029       | 0                                    | 29,150,029                                          |  | 30,215           | 2,814,446                  |
| Stow-Munroe Falls City School District         | School | Summit     | 0            | 63,483,670       | 0                                    | 63,483,670                                          |  | 155,627          | 4,047,881                  |
| Tallmadge City School District                 | School | Summit     | 0            | 25,109,645       | 0                                    | 25,109,645                                          |  | 124,745          | 1,806,043                  |
| Twinsburg City School District                 | School | Summit     | 0            | 69,495,566       | 0                                    | 69,495,566                                          |  | 530,494          | 3,604,686                  |
| Woodridge Local School District                | School | Summit     | 0            | 28,210,745       | 0                                    | 28,210,745                                          |  | 241,402          | 1,714,215                  |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 0            | 2,615,936        | 0                                    | 2,615,936                                           |  | 39,615           | 316,464                    |
| Bristol Local School District                  | School | Trumbull   | 0            | 6,141,508        | 0                                    | 6,141,508                                           |  | 29,998           | 476,105                    |
| Brookfield Local School District               | School | Trumbull   | 0            | 6,857,611        | 0                                    | 6,857,611                                           |  | 75,816           | 888,673                    |
| Champion Local School District                 | School | Trumbull   | 0            | 9,097,303        | 0                                    | 9,097,303                                           |  | 37,009           | 1,151,567                  |
| Girard City School District                    | School | Trumbull   | 0            | 16,752,584       | 0                                    | 16,752,584                                          |  | 27,541           | 1,340,982                  |
| Howland Local School District                  | School | Trumbull   | 0            | 22,315,336       | 0                                    | 22,315,336                                          |  | 53,458           | 3,099,063                  |
| Hubbard Exempted Village School District       | School | Trumbull   | 0            | 13,209,803       | 0                                    | 13,209,803                                          |  | 103,551          | 1,791,471                  |
| Joseph Badger Local School District            | School | Trumbull   | 0            | 7,466,507        | 0                                    | 7,466,507                                           |  | 50,149           | 548,111                    |
| Labrae Local School District                   | School | Trumbull   | 0            | 10,197,814       | 0                                    | 10,197,814                                          |  | 40,612           | 1,256,022                  |
| Lakeview Local School District                 | School | Trumbull   | 0            | 12,961,826       | 0                                    | 12,961,826                                          |  | 76,535           | 1,232,406                  |
| Liberty Local School District                  | School | Trumbull   | 0            | 14,251,824       | 0                                    | 14,251,824                                          |  | 71,547           | 960,820                    |
| Lordstown Local School District                | School | Trumbull   | 0            | 4,424,296        | 0                                    | 4,424,296                                           |  | 84,588           | 552,466                    |
| Maplewood Local School District                | School | Trumbull   | 0            | 7,025,400        | 0                                    | 7,025,400                                           |  | 40,693           | 527,096                    |
| Mathews Local School District                  | School | Trumbull   | 0            | 8,294,976        | 0                                    | 8,294,976                                           |  | 16,671           | 673,498                    |
| McDonald Local School District                 | School | Trumbull   | 0            | 5,482,883        | 0                                    | 5,482,883                                           |  | 29,522           | 543,764                    |
| Newton Falls Exempted Village School District  | School | Trumbull   | 0            | 5,437,767        | 0                                    | 5,437,767                                           |  | 22,912           | 1,057,774                  |
| Niles City School District                     | School | Trumbull   | 0            | 14,586,360       | 0                                    | 14,586,360                                          |  | 146,793          | 1,735,189                  |
| Southington Local School District              | School | Trumbull   | 0            | 6,070,845        | 0                                    | 6,070,845                                           |  | 40,473           | 359,339                    |
| Warren City School District                    | School | Trumbull   | 0            | 46,594,031       | 0                                    | 46,594,031                                          |  | 878,900          | 4,769,647                  |
| Weathersfield Local School District            | School | Trumbull   | 0            | 15,365,594       | 0                                    | 15,365,594                                          |  | 15,622           | 658,832                    |
| Claymont City School District                  | School | Tuscarawas | 59,319       | 9,051,461        | 0                                    | 9,051,461                                           |  | 50,103           | 1,324,423                  |
| Dover City School District                     | School | Tuscarawas | 0            | 23,487,957       | 0                                    | 23,487,957                                          |  | 207,320          | 2,701,810                  |
| Garaway Local School District                  | School | Tuscarawas | 0            | 8,965,386        | 0                                    | 8,965,386                                           |  | 44,598           | 1,260,314                  |
| Indian Valley Local School District            | School | Tuscarawas | 0            | 12,268,455       | 0                                    | 12,268,455                                          |  | 57,406           | 1,678,221                  |
| New Philadelphia City School District          | School | Tuscarawas | 0            | 19,538,898       | 0                                    | 19,538,898                                          |  | 189,254          | 2,293,793                  |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 0            | 4,578,606        | 0                                    | 4,578,606                                           |  | 175,545          | 975,392                    |
| Tuscarawas Valley Local School District        | School | Tuscarawas | 0            | 8,804,303        | 0                                    | 8,804,303                                           |  | 22,023           | 1,224,269                  |
| Fairbanks Local School District                | School | Union      | 0            | 12,967,559       | 0                                    | 12,967,559                                          |  | 58,844           | 724,119                    |
| Marysville Exempted Village School District    | School | Union      | 0            | 52,128,790       | 0                                    | 52,128,790                                          |  | 798,442          | 4,847,774                  |
| North Union Local School District              | School | Union      | 0            | 18,360,626       | 0                                    | 18,360,626                                          |  | 321,249          | 1,340,407                  |
| Lincolnview Local School District              | School | Van Wert   | 0            | 17,965,124       | 0                                    | 17,965,124                                          |  | 127,503          | 607,718                    |
| Vinton Local School District                   | School | Vinton     | 0            | 27,687,436       | 0                                    | 27,687,436                                          |  | 94,178           | 2,817,494                  |
| Carlisle Local School District                 | School | Warren     | 0            | 7,109,268        | 0                                    | 7,109,268                                           |  | 104,338          | 1,526,577                  |
| Franklin City School District                  | School | Warren     | 0            | 20,049,260       | 0                                    | 20,049,260                                          |  | 63,066           | 2,345,990                  |
| Kings Local School District                    | School | Warren     | 0            | 45,804,099       | 0                                    | 45,804,099                                          |  | 638,331          | 2,568,249                  |
| Little Miami Local School District             | School | Warren     | 0            | 54,275,917       | 0                                    | 54,275,917                                          |  | 109,025          | 2,328,655                  |
| Mason City School District                     | School | Warren     | 0            | 139,334,474      | 0                                    | 139,334,474                                         |  | 409,154          | 13,619,779                 |
| Springboro Community City School District      | School | Warren     | 0            | 46,757,599       | 0                                    | 46,757,599                                          |  | 459,363          | 4,485,860                  |

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental  
As of June 30, 2014  
All Schools Reporting Under GAAP

| Assets (Continued)                          |        |            |                 |                     | Liabilities                                |                                                              |                     |                                  |
|---------------------------------------------|--------|------------|-----------------|---------------------|--------------------------------------------|--------------------------------------------------------------|---------------------|----------------------------------|
| School                                      | Type   | County     | Other<br>Assets | * Total<br>Assets * | Total Deferred<br>Outflows Of<br>Resources | * Total Assets<br>And Deferred<br>Outflows Of<br>Resources * | Accounts<br>Payable | Accrued<br>Wages And<br>Benefits |
|                                             |        |            |                 |                     |                                            |                                                              |                     |                                  |
| Belpre City School District                 | School | Washington | 0               | 5,916,227           | 0                                          | 5,916,227                                                    | 116,063             | 811,049                          |
| Frontier Local School District              | School | Washington | 0               | 3,969,062           | 0                                          | 3,969,062                                                    | 19,483              | 709,855                          |
| Warren Local School District                | School | Washington | 0               | 16,988,306          | 0                                          | 16,988,306                                                   | 28,814              | 1,605,647                        |
| Wolf Creek Local School District            | School | Washington | 0               | 16,512,959          | 0                                          | 16,512,959                                                   | 35,252              | 452,317                          |
| Chippewa Local School District              | School | Wayne      | 0               | 12,676,012          | 0                                          | 12,676,012                                                   | 13,591              | 958,461                          |
| Dalton Local School District                | School | Wayne      | 0               | 13,022,579          | 0                                          | 13,022,579                                                   | 58,374              | 750,592                          |
| Wooster City School District                | School | Wayne      | 0               | 65,543,274          | 0                                          | 65,543,274                                                   | 440,535             | 3,497,895                        |
| Bowling Green City School District          | School | Wood       | 0               | 29,330,056          | 0                                          | 29,330,056                                                   | 209,149             | 1,708,453                        |
| Eastwood Local School District              | School | Wood       | 0               | 17,884,917          | 0                                          | 17,884,917                                                   | 28,173              | 1,329,693                        |
| North Baltimore Local School District       | School | Wood       | 0               | 10,865,167          | 0                                          | 10,865,167                                                   | 51,377              | 634,441                          |
| Otsego Local School District                | School | Wood       | 0               | 12,290,942          | 0                                          | 12,290,942                                                   | 35,494              | 1,167,983                        |
| Perrysburg Exempted Village School District | School | Wood       | 0               | 43,015,636          | 0                                          | 43,015,636                                                   | 214,084             | 4,994,009                        |
| Rossford Exempted Village School District   | School | Wood       | 0               | 738,435             | 0                                          | 738,435                                                      | 28,051              | 138,299                          |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
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**Liabilities (Continued)**

| School                                                    | Type    | County     | Contracts Payable | Intergovernmental Payable | Matured                      | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable | Retainage Payable | Interfund Payable |
|-----------------------------------------------------------|---------|------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|-------------------|-------------------|
|                                                           |         |            |                   |                           | Compensated Absences Payable |                          |                       |                          |                   |                   |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 671,713           | 146,522                   | 15,326                       | 0                        | 0                     | 0                        | 25,060            | 169,000           |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 0                 | 22,709                    | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 0                 | 104,642                   | 0                            | 0                        | 0                     | 0                        | 0                 | 512,000           |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 11,990            | 92,351                    | 26,508                       | 0                        | 0                     | 0                        | 0                 | 11,170            |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 0                 | 83,935                    | 0                            | 0                        | 0                     | 0                        | 68,258            | 0                 |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 32,498            | 66,244                    | 0                            | 0                        | 0                     | 0                        | 4,960             | 21,917            |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 0                 | 0                         | 97,684                       | 0                        | 0                     | 0                        | 0                 | 126,080           |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 162,400           | 0                         | 65,526                       | 0                        | 0                     | 0                        | 0                 | 192,721           |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 576,790           | 0                         | 32,137                       | 2,819                    | 25,000                | 0                        | 81,435            | 0                 |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 0                 | 19,173                    | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 0                 | 54,868                    | 7,858                        | 0                        | 0                     | 0                        | 0                 | 0                 |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 0                 | 45,076                    | 57,346                       | 0                        | 0                     | 0                        | 0                 | 5,000             |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 0                 | 161,457                   | 82,787                       | 250                      | 0                     | 0                        | 0                 | 1,311             |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 0                 | 90,255                    | 91,703                       | 0                        | 0                     | 0                        | 0                 | 302,085           |
| Ehove Career Center                                       | CC/JVSD | Erie       | 200,483           | 61,541                    | 41,961                       | 0                        | 0                     | 0                        | 181,904           | 96,300            |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 19,179            | 347,296                   | 22,846                       | 0                        | 0                     | 0                        | 22,459            | 145,020           |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 0                 | 102,293                   | 19,380                       | 0                        | 0                     | 0                        | 0                 | 520,468           |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 0                 | 263,222                   | 25,139                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 75,716            | 0                         | 100,313                      | 0                        | 0                     | 0                        | 6,584             | 689,157           |
| Four County Career Center                                 | CC/JVSD | Henry      | 173,301           | 9,814                     | 232,596                      | 0                        | 0                     | 0                        | 95,244            | 0                 |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 0                 | 55,662                    | 6,870                        | 0                        | 0                     | 0                        | 0                 | 1,682             |
| Knox County Career Center                                 | CC/JVSD | Knox       | 878,077           | 137,116                   | 35,915                       | 0                        | 0                     | 0                        | 0                 | 203,000           |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 41,462            | 117,054                   | 32,775                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 0                 | 119,000                   | 22,782                       | 0                        | 0                     | 0                        | 636,376           | 255,268           |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 293               | 212,691                   | 14,261                       | 0                        | 0                     | 0                        | 0                 | 257,167           |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 0                 | 0                         | 69,362                       | 0                        | 0                     | 0                        | 0                 | 30,271            |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 0                 | 106,565                   | 134,815                      | 0                        | 0                     | 0                        | 0                 | 224,110           |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 0                 | 92,800                    | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 0                 | 113,499                   | 0                            | 0                        | 0                     | 0                        | 0                 | 1,688             |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 19,800            | 116,406                   | 46,410                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 0                 | 203,784                   | 0                            | 0                        | 0                     | 0                        | 0                 | 42,851            |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 53,569            | 54,550                    | 59,787                       | 0                        | 0                     | 0                        | 0                 | 10,000            |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 323,147           | 0                         | 212,961                      | 0                        | 0                     | 0                        | 27,262            | 0                 |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 1,555,139         | 273,748                   | 39,080                       | 0                        | 0                     | 0                        | 728,680           | 102,903           |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 0                 | 75,679                    | 16,354                       | 0                        | 5,000                 | 0                        | 0                 | 17,452            |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 0                 | 143,086                   | 0                            | 0                        | 0                     | 0                        | 0                 | 674,509           |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 0                 | 145,265                   | 11,811                       | 0                        | 0                     | 0                        | 0                 | 65,000            |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 0                 | 243,884                   | 75,226                       | 0                        | 0                     | 0                        | 0                 | 87,862            |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 34,944            | 49,901                    | 0                            | 0                        | 0                     | 0                        | 0                 | 113,171           |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 0                 | 135,730                   | 46,482                       | 0                        | 0                     | 0                        | 0                 | 1,997             |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 206,788           | 30,125                    | 214,288                      | 0                        | 0                     | 0                        | 0                 | 0                 |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 30,482            | 106,378                   | 15,253                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 0                 | 62,285                    | 123,404                      | 0                        | 0                     | 0                        | 0                 | 21,352            |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 0                 | 32,160                    | 0                            | 0                        | 0                     | 0                        | 0                 | 87,978            |
| Vantage Career Center                                     | CC/JVSD | Van Wert   | 0                 | 33,087                    | 20,900                       | 0                        | 0                     | 0                        | 0                 | 0                 |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
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**Liabilities (Continued)**

| School                                         | Type    | County     | Contracts Payable | Intergovernmental Payable | Matured                      | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable | Retainage Payable | Interfund Payable |
|------------------------------------------------|---------|------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|-------------------|-------------------|
|                                                |         |            |                   |                           | Compensated Absences Payable |                          |                       |                          |                   |                   |
| Warren County Career Center                    | CC/JVSD | Warren     | 190,870           | 155,071                   | 0                            | 0                        | 0                     | 0                        | 0                 | 210,013           |
| Washington County Career Center                | CC/JVSD | Washington | 0                 | 63,314                    | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 0                 | 161,561                   | 87,086                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Penta Career Center                            | CC/JVSD | Wood       | 0                 | 441,828                   | 154,561                      | 0                        | 0                     | 0                        | 0                 | 66,766            |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 0                 | 174,557                   | 11,029                       | 0                        | 0                     | 0                        | 0                 | 143,620           |
| Brown County Educational Service Center        | ESC     | Brown      | 0                 | 130,982                   | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 |
| Clark County Educational Service Center        | ESC     | Clark      | 0                 | 126,223                   | 28,851                       | 0                        | 0                     | 0                        | 0                 | 73,971            |
| Clermont County Educational Service Center     | ESC     | Clermont   | 0                 | 388,666                   | 131                          | 0                        | 0                     | 0                        | 0                 | 0                 |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 0                 | 0                         | 22,072                       | 0                        | 0                     | 0                        | 0                 | 13,994            |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 0                 | 48,675                    | 42,568                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 0                 | 854,649                   | 0                            | 0                        | 0                     | 0                        | 0                 | 1,540,529         |
| North Point Educational Service Center         | ESC     | Erie       | 0                 | 97,505                    | 73,642                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 0                 | 178,907                   | 23,212                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 0                 | 3,314,078                 | 162,807                      | 0                        | 0                     | 0                        | 0                 | 485,299           |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 0                 | 21,629                    | 0                            | 0                        | 0                     | 0                        | 0                 | 19,450            |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 0                 | 28,640                    | 6,774                        | 0                        | 0                     | 0                        | 0                 | 0                 |
| Geauga County Educational Service Center       | ESC     | Geauga     | 0                 | 222,569                   | 11,607                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Greene County Educational Service Center       | ESC     | Greene     | 0                 | 224,169                   | 49,356                       | 0                        | 0                     | 0                        | 0                 | 5,433             |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 0                 | 4,443                     | 0                            | 0                        | 0                     | 0                        | 0                 | 79,595            |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 0                 | 0                         | 167,477                      | 0                        | 0                     | 0                        | 0                 | 1,183,943         |
| Hancock County Educational Service Center      | ESC     | Hancock    | 0                 | 446                       | 0                            | 0                        | 0                     | 0                        | 0                 | 25,217            |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 0                 | 14,281                    | 0                            | 0                        | 0                     | 0                        | 0                 | 6,993             |
| Knox County Educational Service Center         | ESC     | Knox       | 0                 | 102,856                   | 0                            | 0                        | 0                     | 0                        | 0                 | 8,266             |
| Lake County Educational Service Center         | ESC     | Lake       | 0                 | 0                         | 17,069                       | 0                        | 0                     | 0                        | 0                 | 107,906           |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 0                 | 52,769                    | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 |
| Lorain County Educational Service Center       | ESC     | Lorain     | 0                 | 168,285                   | 88,504                       | 0                        | 0                     | 0                        | 0                 | 144,945           |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 0                 | 86,344                    | 144,422                      | 0                        | 0                     | 0                        | 0                 | 99,787            |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 0                 | 125,602                   | 37,052                       | 0                        | 0                     | 0                        | 0                 | 205,647           |
| Medina County Educational Service Center       | ESC     | Medina     | 0                 | 50,231                    | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 |
| Miami County Educational Service Center        | ESC     | Miami      | 0                 | 325,100                   | 60,596                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 213,737           | 0                         | 25,287                       | 0                        | 0                     | 0                        | 0                 | 420,024           |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 0                 | 341,769                   | 142,815                      | 0                        | 0                     | 0                        | 0                 | 171,222           |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 0                 | 77,516                    | 0                            | 0                        | 0                     | 0                        | 0                 | 2,000             |
| Portage County Educational Service Center      | ESC     | Portage    | 0                 | 212,917                   | 2,439                        | 0                        | 0                     | 0                        | 0                 | 1,661             |
| Putnam County Educational Service Center       | ESC     | Putnam     | 0                 | 17,167                    | 0                            | 0                        | 0                     | 0                        | 0                 | 48,760            |
| Ross-Pike Educational Service District         | ESC     | Ross       | 0                 | 216,652                   | 15,026                       | 0                        | 0                     | 0                        | 0                 | 102,388           |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 0                 | 162,945                   | 0                            | 0                        | 0                     | 0                        | 0                 | 17,732            |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 0                 | 134,763                   | 25,302                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Stark County Educational Service Center        | ESC     | Stark      | 0                 | 507,870                   | 135,241                      | 0                        | 0                     | 0                        | 0                 | 557,374           |
| Summit County Educational Service Center       | ESC     | Summit     | 0                 | 320,530                   | 18,923                       | 0                        | 0                     | 0                        | 0                 | 116,953           |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 0                 | 370,803                   | 20,492                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 0                 | 41,348                    | 14,892                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Wood County Educational Service Center         | ESC     | Wood       | 0                 | 312,495                   | 17,720                       | 0                        | 0                     | 0                        | 0                 | 97,108            |
| Adams County/Ohio Valley School District       | School  | Adams      | 0                 | 0                         | 47,514                       | 0                        | 0                     | 0                        | 0                 | 180,145           |
| Manchester Local School District               | School  | Adams      | 414,578           | 204,675                   | 1,763                        | 0                        | 0                     | 0                        | 0                 | 0                 |

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**Liabilities (Continued)**

| School                                                   | Type   | County    | Contracts Payable | Intergovernmental Payable | Matured                      | Matured          | Matured       | Accrued          | Retainage Payable | Interfund Payable |
|----------------------------------------------------------|--------|-----------|-------------------|---------------------------|------------------------------|------------------|---------------|------------------|-------------------|-------------------|
|                                                          |        |           |                   |                           | Compensated Absences Payable | Interest Payable | Bonds Payable | Interest Payable |                   |                   |
| Delphos City School District                             | School | Allen     | 0                 | 276,915                   | 50,891                       | 0                | 0             | 0                | 0                 | 0                 |
| Ashland City School District                             | School | Ashland   | 5,023,056         | 566,974                   | 97,878                       | 0                | 0             | 0                | 170,756           | 14,286            |
| Hillsdale Local School District                          | School | Ashland   | 0                 | 22,229                    | 42,672                       | 0                | 0             | 517              | 0                 | 9,310             |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 0                 | 75,340                    | 33,747                       | 0                | 0             | 0                | 0                 | 0                 |
| Mapleton Local School District                           | School | Ashland   | 0                 | 21,032                    | 0                            | 0                | 0             | 0                | 0                 | 82,500            |
| Ashtabula Area City School District                      | School | Ashtabula | 0                 | 530,050                   | 60,564                       | 0                | 0             | 0                | 0                 | 290,370           |
| Buckeye Local School District                            | School | Ashtabula | 0                 | 423,072                   | 73,549                       | 0                | 0             | 0                | 0                 | 23,332            |
| Conneaut Area City School District                       | School | Ashtabula | 84,712            | 500,023                   | 28,777                       | 0                | 0             | 0                | 0                 | 8,836             |
| Geneva Area City School District                         | School | Ashtabula | 0                 | 440,373                   | 0                            | 0                | 15,000        | 0                | 0                 | 0                 |
| Grand Valley Local School District                       | School | Ashtabula | 375,874           | 200,263                   | 22,785                       | 0                | 0             | 0                | 21,851            | 0                 |
| Jefferson Area Local School District                     | School | Ashtabula | 493,260           | 457,451                   | 57,764                       | 0                | 0             | 0                | 0                 | 6,189             |
| Athens City School District                              | School | Athens    | 0                 | 743,946                   | 0                            | 0                | 0             | 0                | 0                 | 264,875           |
| Federal-Hocking Local School District                    | School | Athens    | 0                 | 124,611                   | 0                            | 0                | 0             | 0                | 0                 | 86,009            |
| Nelsonville-York City School District                    | School | Athens    | 0                 | 265,096                   | 66,407                       | 0                | 0             | 0                | 0                 | 0                 |
| Trimble Local School District                            | School | Athens    | 0                 | 238,828                   | 0                            | 0                | 0             | 0                | 0                 | 8,970             |
| Minster Local School District                            | School | Auglaize  | 0                 | 190,598                   | 0                            | 0                | 0             | 0                | 0                 | 3,700             |
| New Bremen Local School District                         | School | Auglaize  | 0                 | 186,050                   | 0                            | 0                | 0             | 0                | 0                 | 1,937             |
| Barnesville Exempted Village School District             | School | Belmont   | 0                 | 252,044                   | 0                            | 0                | 0             | 0                | 0                 | 365,827           |
| Bellaire Local School District                           | School | Belmont   | 0                 | 334,494                   | 1,637                        | 0                | 0             | 0                | 0                 | 81,224            |
| Bridgeport Exempted Village School District              | School | Belmont   | 0                 | 48,502                    | 0                            | 0                | 0             | 0                | 0                 | 5,882             |
| Martins Ferry City School District                       | School | Belmont   | 0                 | 366,216                   | 33,389                       | 0                | 0             | 0                | 0                 | 319,632           |
| Shadyside Local School District                          | School | Belmont   | 39,450            | 176,940                   | 27,633                       | 0                | 0             | 0                | 0                 | 20,328            |
| St. Clairsville-Richland City School District            | School | Belmont   | 31,118            | 386,674                   | 0                            | 0                | 0             | 0                | 34,400            | 560,901           |
| Union Local School District                              | School | Belmont   | 0                 | 276,380                   | 76,585                       | 0                | 0             | 0                | 0                 | 81,840            |
| Eastern Local School District                            | School | Brown     | 0                 | 253,091                   | 60,960                       | 0                | 0             | 0                | 0                 | 0                 |
| Fayetteville-Perry Local School District                 | School | Brown     | 0                 | 158,898                   | 9,608                        | 0                | 0             | 0                | 0                 | 349               |
| Western Brown Local School District                      | School | Brown     | 0                 | 436,550                   | 0                            | 0                | 5,000         | 0                | 0                 | 20,525            |
| Edgewood City School District                            | School | Butler    | 694,715           | 163,323                   | 85,787                       | 0                | 0             | 0                | 165,435           | 927,817           |
| Fairfield City School District                           | School | Butler    | 341,797           | 0                         | 225,320                      | 0                | 0             | 0                | 39,636            | 347,437           |
| Lakota Local School District                             | School | Butler    | 393,772           | 0                         | 239,883                      | 0                | 0             | 0                | 0                 | 134,962           |
| Madison Local School District                            | School | Butler    | 0                 | 0                         | 0                            | 0                | 0             | 0                | 0                 | 18,406            |
| Middletown City School District                          | School | Butler    | 179,798           | 1,733,251                 | 366,039                      | 0                | 0             | 0                | 0                 | 7,848             |
| Monroe Local School District                             | School | Butler    | 98,895            | 317,660                   | 24,965                       | 0                | 0             | 0                | 0                 | 0                 |
| New Miami Local School District                          | School | Butler    | 0                 | 111,773                   | 82,788                       | 0                | 0             | 0                | 0                 | 80,682            |
| Ross Local School District                               | School | Butler    | 1,703,242         | 0                         | 34,560                       | 0                | 0             | 0                | 252,058           | 19,291            |
| Talawanda School District                                | School | Butler    | 0                 | 528,678                   | 0                            | 0                | 0             | 0                | 0                 | 0                 |
| Brown Local School District                              | School | Carroll   | 0                 | 171,234                   | 0                            | 0                | 0             | 0                | 0                 | 39,803            |
| Carrollton Exempted Village School District              | School | Carroll   | 101,900           | 500,660                   | 14,650                       | 0                | 0             | 0                | 0                 | 717,667           |
| Mechanicsburg Exempted Village School District           | School | Champaign | 0                 | 23,529                    | 49,003                       | 0                | 0             | 0                | 0                 | 4,300             |
| Triad Local School District                              | School | Champaign | 0                 | 38,712                    | 27,957                       | 0                | 0             | 0                | 0                 | 0                 |
| Clark Shawnee Local School District                      | School | Clark     | 0                 | 399,170                   | 187,936                      | 0                | 5,000         | 0                | 0                 | 34,674            |
| Greenon Local School District                            | School | Clark     | 0                 | 49,034                    | 137,120                      | 0                | 0             | 0                | 0                 | 90,187            |
| Northeastern Local School District                       | School | Clark     | 0                 | 650,721                   | 200,008                      | 0                | 10,000        | 1,764            | 0                 | 22,820            |
| Northwestern Local School District                       | School | Clark     | 288,768           | 290,562                   | 82,788                       | 0                | 0             | 0                | 746,357           | 17,240            |
| Southeastern Local School District                       | School | Clark     | 0                 | 220,111                   | 0                            | 1,225            | 0             | 0                | 0                 | 242,939           |

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|-----------------------------------------------------------|--------|------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|-------------------|-------------------|
|                                                           |        |            |                   |                           | Compensated Absences Payable |                          |                       |                          |                   |                   |
| Springfield City School District                          | School | Clark      | 0                 | 1,867,477                 | 53,124                       | 0                        | 0                     | 5,375                    | 0                 | 5,938             |
| Tecumseh Local School District                            | School | Clark      | 0                 | 494,225                   | 124,909                      | 0                        | 0                     | 0                        | 0                 | 22,178            |
| Batavia Local School District                             | School | Clermont   | 0                 | 258,238                   | 43,443                       | 0                        | 0                     | 0                        | 0                 | 452,196           |
| Bethel-Tate Local School District                         | School | Clermont   | 195,966           | 304,760                   | 1,789                        | 0                        | 0                     | 0                        | 63,371            | 0                 |
| Clermont Northeastern Local School District               | School | Clermont   | 0                 | 212,673                   | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 |
| Felicity-Franklin Local School District                   | School | Clermont   | 0                 | 149,056                   | 0                            | 0                        | 0                     | 0                        | 0                 | 10,126            |
| Goshen Local School District                              | School | Clermont   | 4,314             | 556,246                   | 0                            | 0                        | 0                     | 500                      | 0                 | 64,536            |
| Milford Exempted Village School District                  | School | Clermont   | 0                 | 0                         | 220,276                      | 0                        | 0                     | 0                        | 0                 | 0                 |
| New Richmond Exempted Village School District             | School | Clermont   | 0                 | 306,326                   | 207,393                      | 0                        | 0                     | 0                        | 0                 | 2,072             |
| West Clermont Local School District                       | School | Clermont   | 0                 | 986,627                   | 322,843                      | 0                        | 0                     | 0                        | 0                 | 10,499            |
| Williamsburg Local School District                        | School | Clermont   | 0                 | 167,269                   | 0                            | 0                        | 0                     | 0                        | 0                 | 20,000            |
| Blanchester Local School District                         | School | Clinton    | 45,376            | 0                         | 48,372                       | 0                        | 0                     | 0                        | 0                 | 307,072           |
| Clinton Massie Local School District                      | School | Clinton    | 0                 | 0                         | 69,270                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| East Clinton Local School District                        | School | Clinton    | 0                 | 117,845                   | 9,571                        | 0                        | 0                     | 0                        | 0                 | 0                 |
| Wilmington City School District                           | School | Clinton    | 0                 | 0                         | 0                            | 0                        | 0                     | 0                        | 0                 | 17,144            |
| Beaver Local School District                              | School | Columbiana | 2,745,380         | 379,997                   | 0                            | 0                        | 0                     | 0                        | 0                 | 41,635            |
| Columbiana Exempted Village School District               | School | Columbiana | 0                 | 142,538                   | 0                            | 0                        | 0                     | 0                        | 0                 | 5,058             |
| Crestview Local School District                           | School | Columbiana | 0                 | 297,038                   | 0                            | 0                        | 0                     | 0                        | 0                 | 91,743            |
| East Liverpool City School District                       | School | Columbiana | 0                 | 698,760                   | 92,344                       | 0                        | 0                     | 0                        | 0                 | 218,057           |
| East Palestine City School District                       | School | Columbiana | 52,337            | 259,924                   | 0                            | 0                        | 0                     | 0                        | 0                 | 39,146            |
| Lisbon Exempted Village School District                   | School | Columbiana | 0                 | 136,318                   | 35,048                       | 0                        | 0                     | 0                        | 0                 | 1,789             |
| Salem City School District                                | School | Columbiana | 0                 | 391,196                   | 92,641                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Southern Local School District                            | School | Columbiana | 0                 | 31,857                    | 7,188                        | 0                        | 0                     | 0                        | 0                 | 43,430            |
| United Local School District                              | School | Columbiana | 0                 | 36,281                    | 47,766                       | 0                        | 0                     | 0                        | 0                 | 31,000            |
| Wellsville Local School District                          | School | Columbiana | 0                 | 168,254                   | 23,254                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Coshocton City School District                            | School | Coshocton  | 16,385            | 338,791                   | 0                            | 0                        | 0                     | 0                        | 393,292           | 346,946           |
| Ridgewood Local School District                           | School | Coshocton  | 0                 | 33,964                    | 0                            | 0                        | 0                     | 0                        | 0                 | 14,017            |
| River View Local School District                          | School | Coshocton  | 19,047            | 410,042                   | 16,932                       | 0                        | 0                     | 0                        | 0                 | 149,200           |
| Buckeye Central Local School District                     | School | Crawford   | 0                 | 25,392                    | 24,909                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Bucyrus City School District                              | School | Crawford   | 0                 | 81,466                    | 51,394                       | 0                        | 0                     | 0                        | 0                 | 90,492            |
| Colonel Crawford Local School District                    | School | Crawford   | 0                 | 48,073                    | 32,203                       | 0                        | 0                     | 0                        | 0                 | 93,167            |
| Galion City School District                               | School | Crawford   | 0                 | 461,318                   | 17,156                       | 0                        | 0                     | 0                        | 0                 | 38,604            |
| Wynford Local School District                             | School | Crawford   | 0                 | 39,162                    | 14,945                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Bay Village City School District                          | School | Cuyahoga   | 0                 | 592,490                   | 190,211                      | 0                        | 0                     | 0                        | 0                 | 226,723           |
| Beachwood City School District                            | School | Cuyahoga   | 27,440            | 327,606                   | 0                            | 0                        | 86,363                | 0                        | 0                 | 1,840,179         |
| Bedford City School District                              | School | Cuyahoga   | 258,032           | 1,213,348                 | 142,310                      | 0                        | 0                     | 978                      | 0                 | 986,500           |
| Berea City School District                                | School | Cuyahoga   | 0                 | 1,851,238                 | 1,002,566                    | 0                        | 0                     | 9,186                    | 4,258             | 348,648           |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 60,977            | 1,138,945                 | 341,647                      | 0                        | 0                     | 0                        | 0                 | 0                 |
| Brooklyn City School District                             | School | Cuyahoga   | 1,465,188         | 586,223                   | 0                            | 0                        | 0                     | 0                        | 0                 | 335,364           |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 0                 | 606,016                   | 63,937                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 0                 | 1,562,557                 | 410,411                      | 0                        | 0                     | 0                        | 0                 | 270,000           |
| Cleveland Municipal School District                       | School | Cuyahoga   | 0                 | 24,150,758                | 2,124,503                    | 0                        | 0                     | 0                        | 2,688,036         | 5,410,595         |
| Cuyahoga Heights Local School District                    | School | Cuyahoga   | 0                 | 221,846                   | 0                            | 0                        | 0                     | 0                        | 0                 | 61,389            |
| East Cleveland City School District                       | School | Cuyahoga   | 0                 | 429,992                   | 424,561                      | 0                        | 0                     | 0                        | 0                 | 8,496,227         |
| Euclid City School District                               | School | Cuyahoga   | 0                 | 1,527,993                 | 0                            | 0                        | 0                     | 0                        | 0                 | 505,997           |



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
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**Liabilities (Continued)**

| School                                       | Type   | County    | Contracts Payable | Intergovernmental Payable | Matured                      | Matured          | Matured       | Accrued          | Retainage Payable | Interfund Payable |
|----------------------------------------------|--------|-----------|-------------------|---------------------------|------------------------------|------------------|---------------|------------------|-------------------|-------------------|
|                                              |        |           |                   |                           | Compensated Absences Payable | Interest Payable | Bonds Payable | Interest Payable |                   |                   |
| Fairview Park City School District           | School | Cuyahoga  | 0                 | 53,253                    | 110,617                      | 0                | 0             | 0                | 0                 | 10,000            |
| Garfield Heights City School District        | School | Cuyahoga  | 0                 | 964,193                   | 264,405                      | 0                | 0             | 0                | 0                 | 656,850           |
| Independence Local School District           | School | Cuyahoga  | 0                 | 194,987                   | 90,960                       | 0                | 0             | 0                | 0                 | 347,000           |
| Lakewood City School District                | School | Cuyahoga  | 0                 | 149,195                   | 284,297                      | 0                | 0             | 0                | 0                 | 0                 |
| Maple Heights City School District           | School | Cuyahoga  | 44,298            | 964,872                   | 183,002                      | 0                | 0             | 6,688            | 419,650           | 605,046           |
| Mayfield City School District                | School | Cuyahoga  | 274,671           | 1,384,132                 | 324,173                      | 0                | 0             | 0                | 0                 | 56,587            |
| North Olmsted City School District           | School | Cuyahoga  | 0                 | 1,216,311                 | 414,575                      | 0                | 0             | 0                | 0                 | 547,318           |
| North Royalton City School District          | School | Cuyahoga  | 0                 | 1,090,457                 | 220,797                      | 0                | 0             | 528              | 0                 | 159,301           |
| Olmsted Falls City School District           | School | Cuyahoga  | 0                 | 666,646                   | 0                            | 0                | 0             | 0                | 0                 | 584,996           |
| Orange City School District                  | School | Cuyahoga  | 380,861           | 60,054                    | 233,814                      | 0                | 0             | 0                | 0                 | 0                 |
| Parma City School District                   | School | Cuyahoga  | 286,118           | 3,030,041                 | 873,175                      | 0                | 0             | 0                | 0                 | 942,856           |
| Richmond Heights Local School District       | School | Cuyahoga  | 0                 | 348,551                   | 2,929                        | 0                | 0             | 0                | 0                 | 186,459           |
| Rocky River City School District             | School | Cuyahoga  | 886,608           | 124,969                   | 325,626                      | 0                | 0             | 0                | 657,651           | 570,887           |
| Shaker Heights City School District          | School | Cuyahoga  | 6,000             | 2,011,371                 | 595,254                      | 0                | 0             | 0                | 0                 | 12,340            |
| Solon City School District                   | School | Cuyahoga  | 0                 | 353,748                   | 1,835,320                    | 0                | 0             | 0                | 0                 | 260,000           |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 27,188            | 1,318,346                 | 168,600                      | 0                | 0             | 17,813           | 0                 | 14,000            |
| Strongsville City School District            | School | Cuyahoga  | 0                 | 1,273,779                 | 1,142,516                    | 0                | 0             | 0                | 0                 | 900               |
| Warrensville Heights City School District    | School | Cuyahoga  | 0                 | 729,880                   | 91,841                       | 0                | 0             | 0                | 0                 | 1,116,400         |
| Westlake City School District                | School | Cuyahoga  | 485,423           | 355,652                   | 457,066                      | 0                | 0             | 0                | 1,229,451         | 29,262            |
| Greenville City School District              | School | Darke     | 1,175,503         | 610,460                   | 67,048                       | 0                | 0             | 0                | 77,017            | 370,661           |
| Ayersville Local School District             | School | Defiance  | 0                 | 148,479                   | 41,862                       | 0                | 0             | 0                | 0                 | 12,510            |
| Big Walnut Local School District             | School | Delaware  | 0                 | 738,713                   | 109,351                      | 0                | 0             | 0                | 0                 | 41,285            |
| Buckeye Valley Local School District         | School | Delaware  | 0                 | 154,558                   | 129,069                      | 0                | 0             | 0                | 0                 | 10,388            |
| Delaware City School District                | School | Delaware  | 0                 | 946,287                   | 191,336                      | 0                | 0             | 0                | 0                 | 6,962             |
| Olentangy Local School District              | School | Delaware  | 764,449           | 4,717,028                 | 266,743                      | 0                | 0             | 0                | 9,152             | 195,194           |
| Edison Local School District                 | School | Erie      | 17,235            | 103,548                   | 0                            | 0                | 0             | 0                | 1,412             | 1,915             |
| Huron City School District                   | School | Erie      | 0                 | 96,816                    | 145,137                      | 0                | 0             | 0                | 0                 | 277,800           |
| Kelleys Island Local School District         | School | Erie      | 0                 | 894                       | 0                            | 0                | 0             | 0                | 0                 | 0                 |
| Margaretta Local School District             | School | Erie      | 0                 | 131,434                   | 29,373                       | 0                | 0             | 0                | 0                 | 0                 |
| Perkins Local School District                | School | Erie      | 0                 | 84,997                    | 168,912                      | 0                | 1,772         | 0                | 0                 | 66,852            |
| Sandusky City School District                | School | Erie      | 0                 | 0                         | 723,115                      | 0                | 0             | 0                | 0                 | 0                 |
| Vermilion Local School District              | School | Erie      | 0                 | 452,155                   | 106,159                      | 0                | 0             | 0                | 283,336           | 78,388            |
| Amanda-Clearcreek Local School District      | School | Fairfield | 0                 | 275,564                   | 43,672                       | 0                | 0             | 0                | 0                 | 133,530           |
| Bloom-Carroll Local School District          | School | Fairfield | 0                 | 369,797                   | 170,598                      | 0                | 0             | 0                | 0                 | 0                 |
| Fairfield Union Local School District        | School | Fairfield | 36,481            | 113,831                   | 186,854                      | 0                | 0             | 0                | 2,881             | 0                 |
| Lancaster City School District               | School | Fairfield | 2,199,244         | 1,966,394                 | 171,880                      | 391              | 14,396        | 0                | 137,030           | 61,777            |
| Liberty Union-Thurston Local School District | School | Fairfield | 71,173            | 243,973                   | 146,540                      | 0                | 0             | 0                | 21,545            | 0                 |
| Pickerington Local School District           | School | Fairfield | 409,771           | 589,144                   | 236,462                      | 1,881            | 20,000        | 0                | 209,504           | 165,603           |
| Miami Trace Local School District            | School | Fayette   | 0                 | 0                         | 48,433                       | 0                | 0             | 0                | 0                 | 0                 |
| Washington Court House City School District  | School | Fayette   | 0                 | 416,784                   | 148,829                      | 0                | 0             | 0                | 0                 | 239,575           |
| Canal Winchester Local School District       | School | Franklin  | 0                 | 116,743                   | 60,042                       | 175              | 0             | 0                | 0                 | 0                 |
| Columbus City School District                | School | Franklin  | 1,033,227         | 11,363,802                | 623,614                      | 0                | 0             | 0                | 463,944           | 10,901,218        |
| Dublin City School District                  | School | Franklin  | 1,066,478         | 2,184,070                 | 730,430                      | 0                | 0             | 0                | 0                 | 155,000           |
| Gahanna-Jefferson City School District       | School | Franklin  | 0                 | 1,400,822                 | 14,521                       | 0                | 0             | 0                | 0                 | 390,317           |
| Grandview Heights City School District       | School | Franklin  | 0                 | 71,034                    | 170,517                      | 0                | 0             | 0                | 0                 | 321,582           |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
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**Liabilities (Continued)**

| School                                          | Type   | County   | Contracts Payable | Intergovernmental Payable | Matured                      | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable | Retainage Payable | Interfund Payable |
|-------------------------------------------------|--------|----------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|-------------------|-------------------|
|                                                 |        |          |                   |                           | Compensated Absences Payable |                          |                       |                          |                   |                   |
| Groveport Madison Local School District         | School | Franklin | 0                 | 1,253,814                 | 33,345                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Hamilton Local School District                  | School | Franklin | 0                 | 389,803                   | 41,241                       | 0                        | 0                     | 0                        | 0                 | 4,647             |
| Hilliard City School District                   | School | Franklin | 462,531           | 2,201,305                 | 76,717                       | 0                        | 0                     | 0                        | 0                 | 270,829           |
| New Albany-Plain Local School District          | School | Franklin | 0                 | 1,208,015                 | 0                            | 0                        | 0                     | 0                        | 634,849           | 27,180            |
| Southwestern City School District               | School | Franklin | 11,992,428        | 0                         | 1,737,360                    | 0                        | 0                     | 0                        | 914,144           | 755,575           |
| Upper Arlington City School District            | School | Franklin | 0                 | 1,411,452                 | 0                            | 0                        | 0                     | 0                        | 0                 | 1,450             |
| Westerville City School District                | School | Franklin | 0                 | 253,878                   | 700,932                      | 0                        | 32,469                | 0                        | 0                 | 292,612           |
| Whitehall City School District                  | School | Franklin | 0                 | 541,473                   | 9,818                        | 0                        | 0                     | 0                        | 312,894           | 1,863             |
| Worthington City School District                | School | Franklin | 0                 | 4,991,970                 | 0                            | 0                        | 0                     | 0                        | 0                 | 78,097            |
| Archbold Area Local School District             | School | Fulton   | 416,395           | 287,731                   | 18,723                       | 0                        | 0                     | 0                        | 0                 | 791,940           |
| Wauseon Exempted Village School District        | School | Fulton   | 0                 | 333,523                   | 40,594                       | 0                        | 0                     | 0                        | 0                 | 6,396             |
| Gallia Local School District                    | School | Gallia   | 125,058           | 455,826                   | 58,432                       | 0                        | 0                     | 0                        | 0                 | 715,069           |
| Gallipolis City School District                 | School | Gallia   | 0                 | 57,577                    | 8,703                        | 0                        | 0                     | 0                        | 0                 | 111,716           |
| Berkshire Local School District                 | School | Geauga   | 0                 | 338,900                   | 39,948                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Cardinal Local School District                  | School | Geauga   | 0                 | 288,008                   | 65,812                       | 0                        | 0                     | 0                        | 0                 | 20,576            |
| Kenston Local School District                   | School | Geauga   | 0                 | 758,016                   | 254,248                      | 0                        | 0                     | 0                        | 103,292           | 410,700           |
| Ledgemont Local School District                 | School | Geauga   | 0                 | 219,990                   | 17,244                       | 0                        | 0                     | 1,927                    | 0                 | 13,448            |
| West Geauga Local School District               | School | Geauga   | 126,960           | 631,765                   | 124,691                      | 0                        | 0                     | 0                        | 56,856            | 67,616            |
| Beavercreek City School District                | School | Greene   | 222,423           | 1,286,031                 | 999,725                      | 0                        | 0                     | 0                        | 0                 | 3,023,900         |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 0                 | 558,832                   | 47,733                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Cedar Cliff Local School District               | School | Greene   | 0                 | 127,173                   | 4,936                        | 0                        | 0                     | 0                        | 0                 | 0                 |
| Fairborn City School District                   | School | Greene   | 0                 | 0                         | 233,782                      | 0                        | 0                     | 0                        | 0                 | 61,584            |
| Greeneview Local School District                | School | Greene   | 0                 | 339,254                   | 0                            | 0                        | 0                     | 0                        | 29,502            | 35,315            |
| Xenia Community School District                 | School | Greene   | 0                 | 222,684                   | 145,530                      | 0                        | 0                     | 0                        | 490,277           | 0                 |
| Yellow Springs Exempted Village School District | School | Greene   | 0                 | 180,668                   | 10,230                       | 0                        | 0                     | 0                        | 0                 | 16,952            |
| Cambridge City School District                  | School | Guernsey | 0                 | 487,493                   | 0                            | 0                        | 0                     | 0                        | 0                 | 37,563            |
| East Guernsey Local School District             | School | Guernsey | 0                 | 183,168                   | 0                            | 0                        | 0                     | 0                        | 0                 | 247,273           |
| Rolling Hills Local School District             | School | Guernsey | 0                 | 566,459                   | 49,390                       | 0                        | 0                     | 0                        | 0                 | 297,716           |
| Cincinnati City School District                 | School | Hamilton | 0                 | 9,532,579                 | 321,320                      | 0                        | 0                     | 0                        | 0                 | 23,820,284        |
| Deer Park Community City School District        | School | Hamilton | 0                 | 0                         | 65,305                       | 0                        | 0                     | 0                        | 0                 | 100,036           |
| Finneytown Local School District                | School | Hamilton | 0                 | 0                         | 79,927                       | 0                        | 0                     | 0                        | 0                 | 597               |
| Forest Hills Local School District              | School | Hamilton | 0                 | 1,264,607                 | 296,821                      | 0                        | 0                     | 0                        | 0                 | 0                 |
| Indian Hill Exempted Village School District    | School | Hamilton | 89,469            | 106,613                   | 0                            | 0                        | 28,492                | 0                        | 0                 | 0                 |
| Loveland City School District                   | School | Hamilton | 0                 | 0                         | 194,266                      | 0                        | 0                     | 0                        | 0                 | 0                 |
| Madeira City School District                    | School | Hamilton | 1,458,181         | 0                         | 121,974                      | 0                        | 0                     | 0                        | 0                 | 0                 |
| Mariemont City School District                  | School | Hamilton | 0                 | 0                         | 156,334                      | 0                        | 0                     | 0                        | 0                 | 0                 |
| Mt. Healthy City School District                | School | Hamilton | 0                 | 0                         | 192,598                      | 0                        | 0                     | 0                        | 133,548           | 286,364           |
| North College Hill City School District         | School | Hamilton | 0                 | 273,040                   | 111,509                      | 0                        | 0                     | 0                        | 0                 | 258,380           |
| Northwest Local School District                 | School | Hamilton | 456,056           | 1,683,540                 | 551,179                      | 0                        | 0                     | 0                        | 37,531            | 511,345           |
| Norwood City School District                    | School | Hamilton | 113,101           | 0                         | 70,610                       | 0                        | 0                     | 0                        | 0                 | 261,032           |
| Oak Hills Local School District                 | School | Hamilton | 0                 | 0                         | 176,199                      | 0                        | 0                     | 0                        | 0                 | 2,079,177         |
| Princeton City School District                  | School | Hamilton | 2,076,810         | 0                         | 380,467                      | 0                        | 0                     | 8,244                    | 2,060,276         | 752,946           |
| Reading Community City School District          | School | Hamilton | 0                 | 311,408                   | 0                            | 0                        | 0                     | 0                        | 0                 | 1,000             |
| Southwest Local School District                 | School | Hamilton | 0                 | 0                         | 307,503                      | 0                        | 0                     | 0                        | 0                 | 0                 |
| St. Bernard-Elmwood Place Local School District | School | Hamilton | 0                 | 0                         | 120,730                      | 0                        | 0                     | 0                        | 0                 | 419,773           |

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**Liabilities (Continued)**

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|---------------------------------------------------|--------|-----------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|-------------------|-------------------|
|                                                   |        |           |                   |                           | Compensated Absences Payable |                          |                       |                          |                   |                   |
| Sycamore Community City School District           | School | Hamilton  | 144,519           | 0                         | 1,753,626                    | 0                        | 0                     | 0                        | 446,303           | 73,123            |
| Three Rivers Local School District                | School | Hamilton  | 578,499           | 0                         | 413,630                      | 0                        | 0                     | 0                        | 687,107           | 20,409            |
| Winton Woods City School District                 | School | Hamilton  | 0                 | 0                         | 251,294                      | 0                        | 0                     | 0                        | 0                 | 0                 |
| Wyoming City School District                      | School | Hamilton  | 1,618,469         | 0                         | 10,789                       | 0                        | 0                     | 0                        | 330,500           | 59,800            |
| Arcadia Local School District                     | School | Hancock   | 0                 | 126,061                   | 63,562                       | 0                        | 0                     | 0                        | 0                 | 26,788            |
| Arlington Local School District                   | School | Hancock   | 0                 | 138,724                   | 97,201                       | 0                        | 0                     | 0                        | 0                 | 1,180             |
| Findlay City School District                      | School | Hancock   | 385,295           | 151,758                   | 569,821                      | 0                        | 0                     | 0                        | 67,785            | 0                 |
| Liberty Benton Local School District              | School | Hancock   | 0                 | 316,722                   | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 |
| Van Buren Local School District                   | School | Hancock   | 0                 | 58,150                    | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 |
| Conotton Valley Union Local School District       | School | Harrison  | 0                 | 63,773                    | 36,654                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Holgate Local School District                     | School | Henry     | 0                 | 6,783                     | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 |
| Liberty Center Local School District              | School | Henry     | 0                 | 269,865                   | 32,760                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Napoleon Area City School District                | School | Henry     | 1,823,670         | 470,835                   | 43,384                       | 0                        | 0                     | 0                        | 0                 | 110,000           |
| Patrick Henry Local School District               | School | Henry     | 0                 | 14,230                    | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 |
| Fairfield Local School District                   | School | Highland  | 0                 | 130,017                   | 43,741                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Greenfield Exempted Village School District       | School | Highland  | 0                 | 342,978                   | 0                            | 0                        | 0                     | 0                        | 0                 | 3,935,290         |
| Hillsboro City School District                    | School | Highland  | 0                 | 387,744                   | 0                            | 0                        | 0                     | 0                        | 0                 | 34,001            |
| Lynchburg Clay Local School District              | School | Highland  | 0                 | 217,995                   | 28,385                       | 0                        | 0                     | 0                        | 0                 | 23,809            |
| Logan-Hocking Local School District               | School | Hocking   | 0                 | 717,375                   | 182,048                      | 0                        | 0                     | 0                        | 0                 | 45,650            |
| East Holmes Local School District                 | School | Holmes    | 0                 | 308,432                   | 60,643                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| West Holmes Local School District                 | School | Holmes    | 0                 | 508,482                   | 72,370                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Bellevue City School District                     | School | Huron     | 0                 | 81,792                    | 319,071                      | 0                        | 0                     | 0                        | 100,218           | 0                 |
| Monroeville Local School District                 | School | Huron     | 135,000           | 103,275                   | 18,756                       | 0                        | 0                     | 0                        | 0                 | 55,633            |
| New London Local School District                  | School | Huron     | 0                 | 183,978                   | 0                            | 0                        | 0                     | 0                        | 0                 | 27,635            |
| Norwalk City School District                      | School | Huron     | 0                 | 565,793                   | 65,330                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| South Central Local School District               | School | Huron     | 139,596           | 29,138                    | 0                            | 0                        | 0                     | 0                        | 0                 | 6,313             |
| Western Reserve Local School District             | School | Huron     | 0                 | 84,798                    | 9,557                        | 0                        | 0                     | 0                        | 0                 | 0                 |
| Willard City School District                      | School | Huron     | 1,482,701         | 77,497                    | 7,262                        | 0                        | 0                     | 0                        | 699,369           | 17,854            |
| Wellston City School District                     | School | Jackson   | 0                 | 370,288                   | 0                            | 0                        | 0                     | 0                        | 24,854            | 124,317           |
| Buckeye Local School District                     | School | Jefferson | 0                 | 408,666                   | 62,302                       | 0                        | 0                     | 0                        | 0                 | 6,532             |
| Edison Local School District                      | School | Jefferson | 85,189            | 284,594                   | 29,809                       | 0                        | 0                     | 0                        | 0                 | 221,634           |
| Indian Creek Local School District                | School | Jefferson | 68,294            | 366,202                   | 3,834                        | 0                        | 0                     | 2,125                    | 0                 | 79,926            |
| Steubenville City School District                 | School | Jefferson | 349,818           | 495,212                   | 0                            | 0                        | 0                     | 0                        | 109,564           | 0                 |
| Toronto City School District                      | School | Jefferson | 0                 | 175,875                   | 42,962                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Kirtland Local School District                    | School | Lake      | 0                 | 331,609                   | 0                            | 0                        | 0                     | 0                        | 0                 | 51,416            |
| Mentor Exempted Village School District           | School | Lake      | 0                 | 1,750,176                 | 718,566                      | 0                        | 0                     | 4,269                    | 0                 | 518,488           |
| Perry Local School District                       | School | Lake      | 78,916            | 369,148                   | 416,370                      | 0                        | 0                     | 0                        | 6,706             | 28,825            |
| Riverside Local School District                   | School | Lake      | 19,993            | 924,089                   | 187,267                      | 0                        | 0                     | 0                        | 0                 | 0                 |
| Willoughby-Eastlake City School District          | School | Lake      | 471,932           | 2,809,357                 | 9,271                        | 0                        | 0                     | 0                        | 87,328            | 451,590           |
| Chesapeake Union Exempted Village School District | School | Lawrence  | 60,920            | 311,503                   | 15,923                       | 0                        | 0                     | 0                        | 55,342            | 518               |
| Dawson-Bryant Local School District               | School | Lawrence  | 0                 | 391,169                   | 12,082                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Fairland Local School District                    | School | Lawrence  | 0                 | 357,400                   | 0                            | 0                        | 0                     | 0                        | 0                 | 12,229            |
| Ironton City School District                      | School | Lawrence  | 0                 | 443,721                   | 0                            | 0                        | 0                     | 0                        | 14,084            | 75,000            |
| Rock Hill Local School District                   | School | Lawrence  | 275,754           | 396,957                   | 36,355                       | 0                        | 0                     | 0                        | 1,927             | 10,731            |
| South Point Local School District                 | School | Lawrence  | 0                 | 440,418                   | 72,929                       | 0                        | 0                     | 0                        | 0                 | 108,374           |

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**Liabilities (Continued)**

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|-----------------------------------------------|--------|----------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|-------------------|-------------------|
|                                               |        |          |                   |                           | Compensated Absences Payable |                          |                       |                          |                   |                   |
| Symmes Valley Local School District           | School | Lawrence | 134,792           | 238,452                   | 24,262                       | 0                        | 0                     | 0                        | 0                 | 40,763            |
| Granville Exempted Village School District    | School | Licking  | 0                 | 329,854                   | 107,138                      | 0                        | 0                     | 0                        | 0                 | 0                 |
| Heath City School District                    | School | Licking  | 0                 | 271,181                   | 48,044                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Johnstown-Monroe Local School District        | School | Licking  | 0                 | 45,504                    | 26,935                       | 0                        | 0                     | 0                        | 0                 | 35,300            |
| Lakewood Local School District                | School | Licking  | 0                 | 403,465                   | 91,374                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Licking Heights Local School District         | School | Licking  | 0                 | 600,003                   | 54,279                       | 0                        | 0                     | 0                        | 0                 | 373,815           |
| Licking Valley Local School District          | School | Licking  | 0                 | 350,387                   | 21,900                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Newark City School District                   | School | Licking  | 90,312            | 391,607                   | 72,760                       | 0                        | 0                     | 0                        | 0                 | 58,484            |
| North Fork Local School District              | School | Licking  | 0                 | 116,193                   | 56,574                       | 0                        | 0                     | 0                        | 0                 | 50,861            |
| Northridge Local School District              | School | Licking  | 0                 | 289,616                   | 68,867                       | 0                        | 0                     | 0                        | 0                 | 16,416            |
| Riverside Local School District               | School | Logan    | 0                 | 18,442                    | 27,738                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Amherst Exempted Village School District      | School | Lorain   | 0                 | 769,151                   | 287,498                      | 0                        | 0                     | 0                        | 0                 | 2,879             |
| Avon Lake City School District                | School | Lorain   | 0                 | 320,936                   | 309,874                      | 0                        | 0                     | 0                        | 0                 | 0                 |
| Avon Local School District                    | School | Lorain   | 0                 | 791,735                   | 193,013                      | 0                        | 0                     | 0                        | 309,793           | 263,010           |
| Columbia Local School District                | School | Lorain   | 185,250           | 29,791                    | 69,682                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Elyria City School District                   | School | Lorain   | 0                 | 1,876,469                 | 218,823                      | 0                        | 0                     | 0                        | 38,708            | 362,122           |
| Firelands Local School District               | School | Lorain   | 0                 | 89,691                    | 136,029                      | 0                        | 0                     | 0                        | 0                 | 0                 |
| Keystone Local School District                | School | Lorain   | 1,417,365         | 54,557                    | 146,641                      | 0                        | 5,000                 | 0                        | 120,677           | 0                 |
| Lorain City School District                   | School | Lorain   | 559,027           | 2,098,081                 | 26,891                       | 0                        | 0                     | 0                        | 103,649           | 1,468,155         |
| Midview Local School District                 | School | Lorain   | 0                 | 0                         | 89,038                       | 0                        | 0                     | 0                        | 0                 | 77,300            |
| North Ridgeville City School District         | School | Lorain   | 0                 | 637,752                   | 164,794                      | 0                        | 0                     | 0                        | 0                 | 1,150,992         |
| Oberlin City School District                  | School | Lorain   | 0                 | 308,774                   | 0                            | 0                        | 0                     | 0                        | 0                 | 17,825            |
| Sheffield-Sheffield Lake City School District | School | Lorain   | 0                 | 379,125                   | 38,169                       | 0                        | 0                     | 0                        | 359,888           | 166,500           |
| Wellington Exempted Village School District   | School | Lorain   | 0                 | 390,131                   | 0                            | 0                        | 0                     | 0                        | 0                 | 4,000             |
| Anthony Wayne Local School District           | School | Lucas    | 0                 | 141,493                   | 88,184                       | 0                        | 0                     | 0                        | 0                 | 202,546           |
| Oregon City School District                   | School | Lucas    | 0                 | 992,477                   | 445,852                      | 0                        | 0                     | 0                        | 0                 | 499,111           |
| Ottawa Hills Local School District            | School | Lucas    | 0                 | 182,907                   | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 |
| Springfield Local School District             | School | Lucas    | 0                 | 194,779                   | 58,901                       | 0                        | 0                     | 0                        | 0                 | 137,000           |
| Sylvania City School District                 | School | Lucas    | 1,709,421         | 559,167                   | 1,743,380                    | 0                        | 0                     | 0                        | 0                 | 142,402           |
| Toledo City School District                   | School | Lucas    | 0                 | 6,462,797                 | 0                            | 0                        | 0                     | 0                        | 0                 | 3,817,826         |
| Washington Local School District              | School | Lucas    | 580,329           | 217,591                   | 264,231                      | 0                        | 0                     | 0                        | 0                 | 400,000           |
| Jefferson Local School District               | School | Madison  | 0                 | 74,891                    | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 |
| Jonathan Alder Local School District          | School | Madison  | 0                 | 67,112                    | 24,177                       | 0                        | 0                     | 0                        | 0                 | 39,524            |
| London City School District                   | School | Madison  | 130,912           | 432,008                   | 0                            | 0                        | 0                     | 0                        | 24,746            | 15,632            |
| Madison-Plains Local School District          | School | Madison  | 0                 | 316,892                   | 10,034                       | 0                        | 0                     | 0                        | 0                 | 4,038             |
| Austintown Local School District              | School | Mahoning | 0                 | 1,039,551                 | 52,356                       | 0                        | 0                     | 0                        | 579,729           | 56,929            |
| Boardman Local School District                | School | Mahoning | 0                 | 1,281,500                 | 216,691                      | 0                        | 0                     | 0                        | 0                 | 92,197            |
| Campbell City School District                 | School | Mahoning | 0                 | 394,976                   | 21,215                       | 0                        | 0                     | 0                        | 0                 | 60,795            |
| Canfield Local School District                | School | Mahoning | 0                 | 366,896                   | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 |
| Jackson-Milton Local School District          | School | Mahoning | 111,628           | 43,873                    | 95,935                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Lowellville Local School District             | School | Mahoning | 0                 | 16,832                    | 22,159                       | 0                        | 0                     | 0                        | 0                 | 0                 |
| Poland Local School District                  | School | Mahoning | 0                 | 542,636                   | 0                            | 0                        | 0                     | 4,124                    | 0                 | 0                 |
| Sebring Local School District                 | School | Mahoning | 0                 | 162,483                   | 11,390                       | 0                        | 0                     | 0                        | 0                 | 9,524             |
| South Range Local School District             | School | Mahoning | 79,539            | 36,691                    | 64,597                       | 0                        | 0                     | 0                        | 0                 | 932               |
| Springfield Local School District             | School | Mahoning | 46,807            | 31,691                    | 16,244                       | 0                        | 0                     | 0                        | 0                 | 0                 |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
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**Liabilities (Continued)**

| School                                     | Type   | County     | Matured           |                           |                              |                          |                       |                          |                   |                   |           |
|--------------------------------------------|--------|------------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|-------------------|-------------------|-----------|
|                                            |        |            | Contracts Payable | Intergovernmental Payable | Compensated Absences Payable | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable | Retainage Payable | Interfund Payable |           |
|                                            |        |            |                   |                           |                              |                          |                       |                          |                   |                   |           |
| Struthers City School District             | School | Mahoning   | 0                 | 501,643                   | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 | 230,650   |
| West Branch Local School District          | School | Mahoning   | 0                 | 107,113                   | 5,613                        | 0                        | 0                     | 0                        | 0                 | 0                 | 103,760   |
| Western Reserve Local School District      | School | Mahoning   | 0                 | 210,187                   | 9,167                        | 0                        | 0                     | 0                        | 0                 | 0                 | 291,007   |
| Youngstown City School District            | School | Mahoning   | 187,738           | 1,518,003                 | 641,086                      | 0                        | 0                     | 51,051                   | 0                 | 0                 | 4,393,081 |
| Elgin Local School District                | School | Marion     | 276,773           | 234,154                   | 0                            | 0                        | 0                     | 0                        | 252,316           | 0                 | 0         |
| Marion City School District                | School | Marion     | 0                 | 913,483                   | 129,781                      | 0                        | 0                     | 0                        | 0                 | 0                 | 160,412   |
| Pleasant Local School District             | School | Marion     | 0                 | 200,298                   | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 | 0         |
| Ridgedale Local School District            | School | Marion     | 0                 | 156,291                   | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 | 42,520    |
| River Valley Local School District         | School | Marion     | 0                 | 300,395                   | 2,270                        | 0                        | 0                     | 0                        | 0                 | 0                 | 292,591   |
| Black River Local School District          | School | Medina     | 0                 | 79,213                    | 68,154                       | 0                        | 0                     | 0                        | 0                 | 0                 | 4,500     |
| Brunswick City School District             | School | Medina     | 110,815           | 1,222,080                 | 335,288                      | 0                        | 0                     | 0                        | 0                 | 0                 | 461,719   |
| Buckeye Local School District              | School | Medina     | 0                 | 396,295                   | 80,853                       | 0                        | 0                     | 0                        | 0                 | 0                 | 40,998    |
| Cloverleaf Local School District           | School | Medina     | 4,367             | 656,286                   | 194,021                      | 122                      | 0                     | 0                        | 43,184            | 0                 | 321,286   |
| Highland Local School District             | School | Medina     | 0                 | 682,897                   | 0                            | 412                      | 0                     | 0                        | 0                 | 0                 | 500       |
| Medina City School District                | School | Medina     | 137,783           | 871,108                   | 214,857                      | 0                        | 0                     | 0                        | 0                 | 0                 | 43,772    |
| Wadsworth City School District             | School | Medina     | 212,866           | 284,639                   | 207,456                      | 0                        | 0                     | 0                        | 597,394           | 0                 | 2,200,465 |
| Eastern Local School District              | School | Meigs      | 0                 | 192,945                   | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 | 3,129     |
| Meigs Local School District                | School | Meigs      | 0                 | 455,460                   | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 | 0         |
| Southern Local School District             | School | Meigs      | 45,994            | 185,194                   | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 | 11,756    |
| Bethel Local School District               | School | Miami      | 0                 | 156,863                   | 23,769                       | 0                        | 0                     | 0                        | 0                 | 0                 | 9,829     |
| Covington Exempted Village School District | School | Miami      | 65,746            | 30,392                    | 79,622                       | 0                        | 0                     | 0                        | 0                 | 0                 | 0         |
| Miami East Local School District           | School | Miami      | 26,108            | 55,693                    | 9,561                        | 0                        | 0                     | 0                        | 0                 | 0                 | 0         |
| Piqua City School District                 | School | Miami      | 1,420,279         | 496,491                   | 128,021                      | 0                        | 762                   | 0                        | 0                 | 0                 | 264,955   |
| Tipp City Exempted Village School District | School | Miami      | 0                 | 468,294                   | 261,666                      | 0                        | 0                     | 0                        | 0                 | 0                 | 5,000     |
| Troy City School District                  | School | Miami      | 0                 | 910,208                   | 518,020                      | 0                        | 0                     | 0                        | 0                 | 0                 | 284       |
| Switzerland of Ohio Local School District  | School | Monroe     | 80,329            | 572,459                   | 128,841                      | 0                        | 0                     | 0                        | 840,052           | 0                 | 204,755   |
| Brookville Local School District           | School | Montgomery | 0                 | 0                         | 76,657                       | 0                        | 0                     | 0                        | 0                 | 0                 | 0         |
| Centerville City School District           | School | Montgomery | 48,779            | 0                         | 330,499                      | 0                        | 0                     | 0                        | 0                 | 0                 | 91,065    |
| Dayton City School District                | School | Montgomery | 0                 | 5,751,601                 | 363,701                      | 0                        | 0                     | 0                        | 25,339            | 0                 | 1,049,224 |
| Huber Heights City School District         | School | Montgomery | 4,062             | 1,726,294                 | 282,340                      | 0                        | 0                     | 0                        | 1,193,508         | 0                 | 21,132    |
| Jefferson Township Local School District   | School | Montgomery | 8,125             | 25,018                    | 6,424                        | 0                        | 0                     | 0                        | 0                 | 0                 | 101,994   |
| Kettering City School District             | School | Montgomery | 127,400           | 1,841,648                 | 0                            | 0                        | 17,976                | 0                        | 0                 | 0                 | 718,229   |
| Mad River Local School District            | School | Montgomery | 175,612           | 0                         | 41,156                       | 0                        | 0                     | 0                        | 0                 | 0                 | 137,354   |
| Miamisburg City School District            | School | Montgomery | 352,156           | 1,298,773                 | 95,082                       | 0                        | 0                     | 0                        | 0                 | 0                 | 13,800    |
| New Lebanon Local School District          | School | Montgomery | 0                 | 0                         | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 | 7,310     |
| Northmont City School District             | School | Montgomery | 3,263,246         | 0                         | 364,113                      | 0                        | 0                     | 0                        | 743,419           | 0                 | 15,000    |
| Northridge Local School District           | School | Montgomery | 0                 | 391,786                   | 31,529                       | 0                        | 0                     | 0                        | 0                 | 0                 | 0         |
| Oakwood City School District               | School | Montgomery | 118,290           | 581,007                   | 77,534                       | 0                        | 0                     | 0                        | 0                 | 0                 | 522,729   |
| Trotwood-Madison City School District      | School | Montgomery | 345,000           | 0                         | 119,108                      | 0                        | 0                     | 0                        | 192,536           | 0                 | 455,252   |
| Valley View Local School District          | School | Montgomery | 0                 | 416,173                   | 98,361                       | 0                        | 0                     | 0                        | 0                 | 0                 | 32,490    |
| Vandalia-Butler City School District       | School | Montgomery | 0                 | 136,156                   | 90,895                       | 0                        | 0                     | 8,251                    | 0                 | 0                 | 35,174    |
| West Carrollton City School District       | School | Montgomery | 0                 | 199,157                   | 153,488                      | 0                        | 0                     | 0                        | 0                 | 0                 | 0         |
| Morgan Local School District               | School | Morgan     | 0                 | 507,752                   | 14,355                       | 0                        | 0                     | 0                        | 0                 | 0                 | 310,232   |
| Cardington-Lincoln Local School District   | School | Morrow     | 0                 | 229,028                   | 14,318                       | 0                        | 0                     | 0                        | 0                 | 0                 | 81,978    |
| Highland Local School District             | School | Morrow     | 0                 | 392,542                   | 15,901                       | 0                        | 0                     | 0                        | 0                 | 0                 | 0         |

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**Liabilities (Continued)**

| School                                       | Type   | County    | Matured           |                           |                              |                          |                       |                          |                   |                   |         |
|----------------------------------------------|--------|-----------|-------------------|---------------------------|------------------------------|--------------------------|-----------------------|--------------------------|-------------------|-------------------|---------|
|                                              |        |           | Contracts Payable | Intergovernmental Payable | Compensated Absences Payable | Matured Interest Payable | Matured Bonds Payable | Accrued Interest Payable | Retainage Payable | Interfund Payable |         |
|                                              |        |           |                   |                           |                              |                          |                       |                          |                   |                   |         |
| Mt. Gilead Exempted Village School District  | School | Morrow    | 0                 | 0                         | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 | 146,292 |
| Northmor Local School District               | School | Morrow    | 0                 | 35,912                    | 89,853                       | 0                        | 0                     | 0                        | 0                 | 0                 | 122,846 |
| East Muskingum Local School Dist             | School | Muskingum | 0                 | 527,740                   | 78,688                       | 0                        | 0                     | 0                        | 0                 | 0                 | 63,280  |
| Franklin Local School District               | School | Muskingum | 0                 | 392,863                   | 116,525                      | 0                        | 0                     | 0                        | 0                 | 0                 | 212,442 |
| Maysville Local School District              | School | Muskingum | 0                 | 731,856                   | 12,668                       | 0                        | 0                     | 0                        | 0                 | 0                 | 403,901 |
| Tri-Valley Local School District             | School | Muskingum | 0                 | 570,272                   | 15,751                       | 0                        | 0                     | 0                        | 0                 | 0                 | 14,946  |
| West Muskingum Local School District         | School | Muskingum | 91,663            | 417,642                   | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 | 52,315  |
| Zanesville City School District              | School | Muskingum | 0                 | 746,598                   | 197,535                      | 0                        | 0                     | 0                        | 0                 | 0                 | 214,143 |
| Caldwell Exempted Village School District    | School | Noble     | 0                 | 230,335                   | 16,337                       | 0                        | 0                     | 0                        | 0                 | 0                 | 173     |
| Noble Local School District                  | School | Noble     | 21,825            | 348,629                   | 66,634                       | 0                        | 0                     | 0                        | 0                 | 0                 | 163,766 |
| Crooksville Exempted Village School District | School | Perry     | 0                 | 131,315                   | 5,943                        | 0                        | 21,459                | 0                        | 0                 | 0                 | 123,579 |
| Circleville City School District             | School | Pickaway  | 2,364,928         | 235,364                   | 47,590                       | 0                        | 0                     | 0                        | 593,072           | 0                 | 577,125 |
| Logan Elm Local School District              | School | Pickaway  | 0                 | 394,925                   | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 | 304,962 |
| Teays Valley Local School District           | School | Pickaway  | 0                 | 299,569                   | 68,813                       | 0                        | 0                     | 0                        | 0                 | 0                 | 32,681  |
| Westfall Local School District               | School | Pickaway  | 0                 | 301,150                   | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 | 0       |
| Scioto Valley Local School District          | School | Pike      | 7,250             | 354,791                   | 0                            | 0                        | 20,000                | 0                        | 0                 | 0                 | 3,494   |
| Waverly City School District                 | School | Pike      | 547,421           | 289,613                   | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 | 98,057  |
| Western Local School District                | School | Pike      | 0                 | 176,461                   | 2,552                        | 0                        | 0                     | 0                        | 0                 | 0                 | 522     |
| Aurora City School District                  | School | Portage   | 0                 | 787,719                   | 92,697                       | 0                        | 0                     | 0                        | 0                 | 0                 | 123,134 |
| Crestwood Local School District              | School | Portage   | 0                 | 508,316                   | 157,725                      | 0                        | 0                     | 0                        | 0                 | 0                 | 91,533  |
| Field Local School District                  | School | Portage   | 0                 | 108,308                   | 83,705                       | 0                        | 0                     | 0                        | 0                 | 0                 | 0       |
| James A. Garfield Local School District      | School | Portage   | 1,079,064         | 274,564                   | 236,109                      | 0                        | 0                     | 0                        | 0                 | 0                 | 32,225  |
| Kent City School District                    | School | Portage   | 0                 | 1,265,713                 | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 | 263,000 |
| Ravenna City School District                 | School | Portage   | 0                 | 168,242                   | 97,158                       | 0                        | 0                     | 0                        | 6,126             | 0                 | 0       |
| Rootstown Local School District              | School | Portage   | 0                 | 280,919                   | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 | 0       |
| Southeast Local School District              | School | Portage   | 8,241             | 363,116                   | 93,419                       | 0                        | 0                     | 0                        | 0                 | 0                 | 0       |
| Streetsboro City School District             | School | Portage   | 153,487           | 479,392                   | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 | 1,835   |
| Waterloo Local School District               | School | Portage   | 0                 | 37,671                    | 0                            | 5,925                    | 0                     | 0                        | 0                 | 0                 | 0       |
| Windham Exempted Village School District     | School | Portage   | 0                 | 31,610                    | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 | 28,660  |
| Tri-County North Local School District       | School | Preble    | 0                 | 136,752                   | 13,585                       | 0                        | 0                     | 0                        | 0                 | 0                 | 10,580  |
| Clear Fork Valley Local School District      | School | Richland  | 73,530            | 50,612                    | 8,369                        | 0                        | 0                     | 0                        | 0                 | 0                 | 89,568  |
| Crestview Local School District              | School | Richland  | 0                 | 43,520                    | 13,493                       | 0                        | 0                     | 0                        | 0                 | 0                 | 8,600   |
| Lucas Local School District                  | School | Richland  | 0                 | 14,328                    | 18,765                       | 0                        | 0                     | 0                        | 0                 | 0                 | 0       |
| Madison Local School District                | School | Richland  | 189,507           | 81,789                    | 32,704                       | 0                        | 0                     | 0                        | 448,076           | 0                 | 0       |
| Mansfield City School District               | School | Richland  | 39,076            | 311,671                   | 133,780                      | 0                        | 0                     | 2,415                    | 0                 | 0                 | 111,700 |
| Ontario Local School District                | School | Richland  | 0                 | 68,021                    | 62,085                       | 0                        | 0                     | 0                        | 0                 | 0                 | 73,518  |
| Plymouth Local School District               | School | Richland  | 0                 | 56,347                    | 47,526                       | 0                        | 0                     | 0                        | 0                 | 0                 | 0       |
| Shelby City School District                  | School | Richland  | 63,273            | 98,587                    | 26,772                       | 0                        | 0                     | 0                        | 0                 | 0                 | 17,591  |
| Adena Local School District                  | School | Ross      | 465,509           | 2,065,747                 | 31,488                       | 0                        | 0                     | 0                        | 0                 | 0                 | 15,238  |
| Chillicothe City School District             | School | Ross      | 0                 | 423,067                   | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 | 61,233  |
| Huntington Local School District             | School | Ross      | 0                 | 185,254                   | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 | 35,423  |
| Paint Valley Local School District           | School | Ross      | 0                 | 189,841                   | 8,179                        | 0                        | 0                     | 0                        | 0                 | 0                 | 1,059   |
| Southeastern Local School District           | School | Ross      | 0                 | 234,753                   | 7,540                        | 0                        | 0                     | 0                        | 0                 | 0                 | 156,945 |
| Union-Scioto Local School District           | School | Ross      | 49,325            | 409,062                   | 84,508                       | 0                        | 0                     | 0                        | 0                 | 0                 | 5,822   |
| Zane Trace Local School District             | School | Ross      | 0                 | 198,600                   | 0                            | 0                        | 0                     | 0                        | 0                 | 0                 | 123,628 |

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**Liabilities (Continued)**

| School                                               | Type   | County   | Contracts Payable | Intergovernmental Payable | Matured                      | Matured          | Matured       | Accrued          | Retainage Payable | Interfund Payable |
|------------------------------------------------------|--------|----------|-------------------|---------------------------|------------------------------|------------------|---------------|------------------|-------------------|-------------------|
|                                                      |        |          |                   |                           | Compensated Absences Payable | Interest Payable | Bonds Payable | Interest Payable |                   |                   |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 0                 | 62,196                    | 199,297                      | 0                | 0             | 0                | 0                 | 6,526             |
| Fremont City School District                         | School | Sandusky | 37,536            | 161,639                   | 6,556                        | 0                | 0             | 0                | 0                 | 43,810            |
| Gibsonburg Exempted Village School District          | School | Sandusky | 0                 | 25,669                    | 84,727                       | 0                | 0             | 0                | 0                 | 0                 |
| Woodmore Local School District                       | School | Sandusky | 0                 | 43,953                    | 13,721                       | 0                | 0             | 0                | 0                 | 32,804            |
| Bloom Vernon Local School District                   | School | Scioto   | 0                 | 154,479                   | 45,147                       | 0                | 0             | 0                | 0                 | 0                 |
| Clay Local School District                           | School | Scioto   | 8,193             | 131,670                   | 0                            | 0                | 0             | 0                | 3,465             | 285               |
| Green Local School District                          | School | Scioto   | 0                 | 124,738                   | 0                            | 0                | 0             | 0                | 0                 | 239,270           |
| Minford Local School District                        | School | Scioto   | 0                 | 299,326                   | 37,217                       | 0                | 0             | 0                | 0                 | 198,990           |
| New Boston Local School District                     | School | Scioto   | 0                 | 110,831                   | 0                            | 0                | 0             | 0                | 66,452            | 132,392           |
| Northwest Local School District                      | School | Scioto   | 0                 | 312,814                   | 0                            | 0                | 0             | 0                | 0                 | 197,002           |
| Portsmouth City School District                      | School | Scioto   | 0                 | 548,835                   | 0                            | 0                | 0             | 0                | 0                 | 49,245            |
| Washington-Nile Local School District                | School | Scioto   | 0                 | 265,978                   | 0                            | 0                | 0             | 0                | 2,158             | 0                 |
| Wheelersburg Local School District                   | School | Scioto   | 0                 | 245,309                   | 0                            | 0                | 0             | 0                | 0                 | 0                 |
| Bettsville Local School District                     | School | Seneca   | 0                 | 0                         | 0                            | 0                | 0             | 0                | 0                 | 0                 |
| Seneca-East Local School District                    | School | Seneca   | 0                 | 49,096                    | 38,242                       | 0                | 0             | 0                | 0                 | 0                 |
| Tiffin City School District                          | School | Seneca   | 521,765           | 76,715                    | 134,875                      | 0                | 0             | 0                | 42,824            | 0                 |
| Anna Local School District                           | School | Shelby   | 0                 | 223,712                   | 0                            | 0                | 0             | 0                | 0                 | 5,148             |
| Botkins Local School District                        | School | Shelby   | 512,968           | 90,623                    | 0                            | 0                | 0             | 0                | 305,750           | 75,000            |
| Fort Loramie Local School District                   | School | Shelby   | 0                 | 138,605                   | 35,579                       | 0                | 0             | 2,460            | 0                 | 0                 |
| Hardin-Houston Local School District                 | School | Shelby   | 0                 | 123,743                   | 6,613                        | 0                | 0             | 0                | 0                 | 0                 |
| Russia Local School District                         | School | Shelby   | 0                 | 76,394                    | 22,092                       | 0                | 0             | 0                | 0                 | 0                 |
| Alliance City School District                        | School | Stark    | 0                 | 122,437                   | 5,529                        | 0                | 0             | 0                | 0                 | 42,176            |
| Canton City School District                          | School | Stark    | 149,800           | 2,705,318                 | 589,332                      | 0                | 0             | 0                | 0                 | 447,359           |
| Canton Local School District                         | School | Stark    | 154,594           | 134,610                   | 152,112                      | 0                | 0             | 0                | 2,486             | 0                 |
| Fairless Local School District                       | School | Stark    | 0                 | 112,947                   | 128,394                      | 0                | 0             | 0                | 0                 | 0                 |
| Jackson Local School District                        | School | Stark    | 0                 | 289,445                   | 232,673                      | 0                | 0             | 0                | 0                 | 0                 |
| Lake Local School District                           | School | Stark    | 0                 | 658,445                   | 0                            | 0                | 0             | 0                | 0                 | 0                 |
| Louisville City School District                      | School | Stark    | 7,432             | 608,340                   | 131,950                      | 0                | 0             | 0                | 0                 | 0                 |
| Marlington Local School District                     | School | Stark    | 0                 | 486,877                   | 71,496                       | 0                | 0             | 0                | 0                 | 43,261            |
| Massillon City School District                       | School | Stark    | 169,444           | 67,238                    | 0                            | 0                | 0             | 0                | 14,143            | 65,447            |
| Minerva Local School District                        | School | Stark    | 0                 | 518,509                   | 83,453                       | 0                | 0             | 0                | 0                 | 115,711           |
| North Canton City School District                    | School | Stark    | 0                 | 235,710                   | 301,294                      | 0                | 0             | 0                | 0                 | 447,000           |
| Perry Local School District                          | School | Stark    | 534,050           | 955,897                   | 215,320                      | 0                | 0             | 2,850            | 0                 | 553               |
| Plain Local School District                          | School | Stark    | 64,500            | 204,937                   | 273,781                      | 0                | 0             | 0                | 0                 | 21,499            |
| Sandy Valley Local School District                   | School | Stark    | 0                 | 132,824                   | 116,621                      | 0                | 0             | 0                | 0                 | 13,733            |
| Tuslaw Local School District                         | School | Stark    | 0                 | 225,350                   | 34,994                       | 0                | 0             | 0                | 0                 | 0                 |
| Akron City School District                           | School | Summit   | 0                 | 57,747,254                | 163,683                      | 0                | 0             | 0                | 0                 | 1,128,561         |
| Barberton City School District                       | School | Summit   | 156,688           | 273,736                   | 0                            | 0                | 0             | 0                | 35,264            | 289,031           |
| Copley-Fairlawn City School District                 | School | Summit   | 455,181           | 1,012,233                 | 0                            | 0                | 0             | 0                | 0                 | 222,404           |
| Coventry Local School District                       | School | Summit   | 1,064,000         | 805,643                   | 0                            | 0                | 0             | 1,077            | 0                 | 765,072           |
| Cuyahoga Falls City School District                  | School | Summit   | 0                 | 1,258,972                 | 242,534                      | 0                | 0             | 0                | 0                 | 0                 |
| Green Local School District                          | School | Summit   | 437,669           | 1,062,285                 | 32,462                       | 0                | 0             | 0                | 0                 | 5,545             |
| Hudson City School District                          | School | Summit   | 277,678           | 459,271                   | 232,121                      | 0                | 0             | 0                | 0                 | 49,426            |
| Mogadore Local School District                       | School | Summit   | 0                 | 256,802                   | 14,374                       | 0                | 0             | 0                | 0                 | 0                 |
| Nordonia Hills City School District                  | School | Summit   | 0                 | 1,177,130                 | 0                            | 0                | 0             | 0                | 0                 | 0                 |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Liabilities (Continued)**

| School                                         | Type   | County     | Contracts Payable | Intergovernmental Payable | Matured Compensated Absences |         | Matured Interest Payable | Matured Bonds Payable | Accrued Interest |         | Retainage Payable | Interfund Payable |
|------------------------------------------------|--------|------------|-------------------|---------------------------|------------------------------|---------|--------------------------|-----------------------|------------------|---------|-------------------|-------------------|
|                                                |        |            |                   |                           | Payable                      | Payable |                          |                       | Payable          | Payable |                   |                   |
| Norton City School District                    | School | Summit     | 207,931           | 458,538                   | 2,807                        |         | 0                        | 0                     | 0                | 0       | 0                 | 0                 |
| Revere Local School District                   | School | Summit     | 0                 | 771,443                   | 188,724                      |         | 1,761                    | 10,000                | 0                | 0       | 0                 | 17,000            |
| Springfield Local School District              | School | Summit     | 910,224           | 2,776,045                 | 0                            |         | 0                        | 0                     | 0                | 755,386 | 116,052           |                   |
| Stow-Munroe Falls City School District         | School | Summit     | 186,064           | 1,139,284                 | 67,864                       |         | 0                        | 0                     | 0                | 0       | 0                 | 927,837           |
| Tallmadge City School District                 | School | Summit     | 0                 | 652,624                   | 121,300                      |         | 0                        | 0                     | 0                | 0       | 0                 | 15,575            |
| Twinsburg City School District                 | School | Summit     | 23,522            | 1,024,854                 | 0                            |         | 0                        | 0                     | 0                | 0       | 0                 | 315,820           |
| Woodridge Local School District                | School | Summit     | 0                 | 858,149                   | 31,273                       |         | 0                        | 0                     | 0                | 0       | 0                 | 211,425           |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 0                 | 16,216                    | 43,608                       |         | 0                        | 0                     | 0                | 0       | 0                 | 0                 |
| Bristol Local School District                  | School | Trumbull   | 0                 | 22,186                    | 51,190                       |         | 0                        | 0                     | 0                | 0       | 0                 | 0                 |
| Brookfield Local School District               | School | Trumbull   | 0                 | 250,483                   | 83,210                       |         | 0                        | 0                     | 0                | 68,617  | 422,825           |                   |
| Champion Local School District                 | School | Trumbull   | 0                 | 84,285                    | 1,515                        |         | 0                        | 0                     | 0                | 0       | 0                 | 0                 |
| Girard City School District                    | School | Trumbull   | 0                 | 92,246                    | 2,399                        |         | 0                        | 0                     | 0                | 0       | 0                 | 0                 |
| Howland Local School District                  | School | Trumbull   | 195,627           | 143,780                   | 30,312                       |         | 0                        | 0                     | 0                | 0       | 0                 | 0                 |
| Hubbard Exempted Village School District       | School | Trumbull   | 111,268           | 404,478                   | 0                            |         | 0                        | 0                     | 0                | 114,313 | 40,026            |                   |
| Joseph Badger Local School District            | School | Trumbull   | 0                 | 112,707                   | 61,498                       |         | 0                        | 0                     | 0                | 0       | 0                 | 0                 |
| Labrae Local School District                   | School | Trumbull   | 35,735            | 57,871                    | 55,894                       |         | 0                        | 0                     | 0                | 0       | 0                 | 96,306            |
| Lakeview Local School District                 | School | Trumbull   | 0                 | 337,590                   | 179,262                      |         | 422                      | 0                     | 0                | 0       | 0                 | 0                 |
| Liberty Local School District                  | School | Trumbull   | 0                 | 271,141                   | 0                            |         | 0                        | 0                     | 6,809            | 0       | 0                 | 0                 |
| Lordstown Local School District                | School | Trumbull   | 0                 | 29,496                    | 14,184                       |         | 0                        | 0                     | 0                | 0       | 0                 | 0                 |
| Maplewood Local School District                | School | Trumbull   | 0                 | 208,480                   | 11,676                       |         | 0                        | 0                     | 0                | 0       | 0                 | 0                 |
| Mathews Local School District                  | School | Trumbull   | 0                 | 136,086                   | 277,302                      |         | 0                        | 0                     | 0                | 0       | 0                 | 0                 |
| McDonald Local School District                 | School | Trumbull   | 0                 | 157,858                   | 4,362                        |         | 0                        | 0                     | 0                | 0       | 0                 | 0                 |
| Newton Falls Exempted Village School District  | School | Trumbull   | 0                 | 218,174                   | 22,899                       |         | 0                        | 0                     | 0                | 0       | 0                 | 0                 |
| Niles City School District                     | School | Trumbull   | 17,354            | 656,197                   | 52,504                       |         | 0                        | 0                     | 0                | 0       | 0                 | 121,718           |
| Southington Local School District              | School | Trumbull   | 0                 | 97,927                    | 11,887                       |         | 0                        | 0                     | 0                | 0       | 0                 | 25,902            |
| Warren City School District                    | School | Trumbull   | 0                 | 1,364,071                 | 298,312                      |         | 0                        | 0                     | 0                | 0       | 0                 | 102,387           |
| Weathersfield Local School District            | School | Trumbull   | 1,209,870         | 26,141                    | 226,716                      |         | 0                        | 0                     | 0                | 0       | 0                 | 0                 |
| Claymont City School District                  | School | Tuscarawas | 138,630           | 81,958                    | 0                            |         | 0                        | 0                     | 0                | 0       | 0                 | 22,188            |
| Dover City School District                     | School | Tuscarawas | 0                 | 496,900                   | 15,520                       |         | 0                        | 0                     | 0                | 0       | 0                 | 205,054           |
| Garaway Local School District                  | School | Tuscarawas | 100,816           | 39,744                    | 39,435                       |         | 0                        | 0                     | 0                | 8,744   | 0                 | 0                 |
| Indian Valley Local School District            | School | Tuscarawas | 0                 | 521,288                   | 53,305                       |         | 0                        | 0                     | 0                | 0       | 0                 | 0                 |
| New Philadelphia City School District          | School | Tuscarawas | 122,236           | 473,930                   | 0                            |         | 0                        | 0                     | 0                | 0       | 0                 | 0                 |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 0                 | 24,818                    | 47,983                       |         | 0                        | 0                     | 0                | 0       | 0                 | 548,373           |
| Tuscarawas Valley Local School District        | School | Tuscarawas | 0                 | 54,638                    | 190                          |         | 0                        | 0                     | 0                | 0       | 0                 | 0                 |
| Fairbanks Local School District                | School | Union      | 0                 | 38,439                    | 24,654                       |         | 0                        | 0                     | 0                | 0       | 0                 | 12,424            |
| Marysville Exempted Village School District    | School | Union      | 0                 | 265,662                   | 298,784                      |         | 0                        | 0                     | 1,146            | 0       | 0                 | 211,278           |
| North Union Local School District              | School | Union      | 0                 | 343,725                   | 0                            |         | 0                        | 16,484                | 0                | 0       | 0                 | 0                 |
| Lincolnview Local School District              | School | Van Wert   | 0                 | 23,877                    | 98,300                       |         | 0                        | 0                     | 0                | 0       | 0                 | 45,948            |
| Vinton Local School District                   | School | Vinton     | 89,142            | 477,831                   | 18,166                       |         | 0                        | 0                     | 0                | 265,041 | 392,263           |                   |
| Carlisle Local School District                 | School | Warren     | 0                 | 330,814                   | 83,981                       |         | 0                        | 0                     | 0                | 0       | 0                 | 22,529            |
| Franklin City School District                  | School | Warren     | 0                 | 584,005                   | 0                            |         | 0                        | 0                     | 0                | 0       | 0                 | 18,815            |
| Kings Local School District                    | School | Warren     | 0                 | 794,004                   | 123,623                      |         | 0                        | 0                     | 0                | 0       | 0                 | 107,027           |
| Little Miami Local School District             | School | Warren     | 0                 | 0                         | 62,304                       |         | 0                        | 0                     | 0                | 0       | 0                 | 146,730           |
| Mason City School District                     | School | Warren     | 0                 | 0                         | 320,793                      |         | 0                        | 0                     | 52,000           | 0       | 0                 | 126,225           |
| Springboro Community City School District      | School | Warren     | 0                 | 1,027,374                 | 8,961                        |         | 0                        | 0                     | 0                | 0       | 0                 | 6,087             |



Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental  
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Liabilities (Continued)

| School                                      | Type   | County     | Contracts<br>Payable | Intergovernmental<br>Payable | Matured                            | Matured             | Matured          | Accrued             | Retainage<br>Payable | Interfund<br>Payable |
|---------------------------------------------|--------|------------|----------------------|------------------------------|------------------------------------|---------------------|------------------|---------------------|----------------------|----------------------|
|                                             |        |            |                      |                              | Compensated<br>Absences<br>Payable | Interest<br>Payable | Bonds<br>Payable | Interest<br>Payable |                      |                      |
| Belpre City School District                 | School | Washington | 0                    | 101,462                      | 0                                  | 0                   | 0                | 0                   | 0                    | 0                    |
| Frontier Local School District              | School | Washington | 0                    | 32,345                       | 59,444                             | 0                   | 0                | 0                   | 0                    | 30,000               |
| Warren Local School District                | School | Washington | 0                    | 372,163                      | 168,728                            | 0                   | 0                | 0                   | 0                    | 0                    |
| Wolf Creek Local School District            | School | Washington | 14,321               | 153,682                      | 12,597                             | 0                   | 0                | 0                   | 0                    | 0                    |
| Chippewa Local School District              | School | Wayne      | 7,675                | 101,379                      | 84,774                             | 0                   | 0                | 0                   | 0                    | 299,546              |
| Dalton Local School District                | School | Wayne      | 854,100              | 53,664                       | 85,968                             | 0                   | 0                | 0                   | 0                    | 32,418               |
| Wooster City School District                | School | Wayne      | 598,702              | 550,696                      | 217,624                            | 0                   | 0                | 0                   | 66,030               | 606,439              |
| Bowling Green City School District          | School | Wood       | 0                    | 170,696                      | 121,087                            | 0                   | 0                | 0                   | 0                    | 25,000               |
| Eastwood Local School District              | School | Wood       | 0                    | 41,945                       | 369                                | 0                   | 0                | 0                   | 0                    | 15,174               |
| North Baltimore Local School District       | School | Wood       | 0                    | 107,791                      | 67,350                             | 0                   | 0                | 0                   | 0                    | 80,334               |
| Otsego Local School District                | School | Wood       | 0                    | 889,367                      | 0                                  | 0                   | 0                | 0                   | 0                    | 10,670               |
| Perrysburg Exempted Village School District | School | Wood       | 215,636              | 1,116,158                    | 198,450                            | 0                   | 0                | 0                   | 0                    | 120,809              |
| Rossford Exempted Village School District   | School | Wood       | 0                    | 35,493                       | 0                                  | 0                   | 0                | 0                   | 0                    | 19,563               |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
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| <b>Liabilities (Continued)</b>                            |         |            |                |                  |                           |               |                   |                       |                                     |
|-----------------------------------------------------------|---------|------------|----------------|------------------|---------------------------|---------------|-------------------|-----------------------|-------------------------------------|
| School                                                    | Type    | County     | Claims Payable | Unearned Revenue | Advances From Other Funds | Notes Payable | Other Liabilities | * Total Liabilities * | Total Deferred Inflows Of Resources |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 0              | 0                | 0                         | 0             | 0                 | 1,795,543             | 21,401,231                          |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 0              | 100              | 12,371                    | 0             | 0                 | 556,906               | 2,295,114                           |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 0              | 0                | 0                         | 0             | 0                 | 1,673,533             | 4,680,994                           |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 0              | 0                | 0                         | 0             | 0                 | 797,160               | 3,308,827                           |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 0              | 0                | 0                         | 0             | 0                 | 679,909               | 1,803,310                           |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 0              | 0                | 200,000                   | 0             | 0                 | 712,556               | 1,945,144                           |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 0              | 0                | 0                         | 0             | 0                 | 5,246,853             | 14,216,061                          |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 0              | 0                | 0                         | 0             | 0                 | 1,492,927             | 4,907,110                           |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 0              | 0                | 0                         | 0             | 0                 | 1,319,597             | 3,201,499                           |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 0              | 560              | 0                         | 0             | 0                 | 385,266               | 2,063,988                           |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 0              | 0                | 0                         | 0             | 0                 | 380,578               | 1,379,208                           |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 0              | 1,857            | 0                         | 0             | 156,735           | 1,496,317             | 9,416,579                           |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 0              | 0                | 0                         | 0             | 0                 | 1,321,072             | 7,975,712                           |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 0              | 0                | 0                         | 0             | 370,625           | 1,741,613             | 7,985,116                           |
| Ehove Career Center                                       | CC/JVSD | Erie       | 0              | 0                | 0                         | 0             | 216,775           | 1,733,350             | 7,190,245                           |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 0              | 0                | 0                         | 0             | 0                 | 2,243,812             | 10,446,363                          |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 0              | 0                | 0                         | 0             | 0                 | 1,253,144             | 2,816,762                           |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 0              | 0                | 0                         | 0             | 0                 | 1,662,703             | 8,171,612                           |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 0              | 0                | 0                         | 0             | 0                 | 4,100,510             | 26,613,612                          |
| Four County Career Center                                 | CC/JVSD | Henry      | 0              | 0                | 0                         | 0             | 0                 | 2,240,450             | 5,277,712                           |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 0              | 0                | 0                         | 0             | 0                 | 430,007               | 2,745,270                           |
| Knox County Career Center                                 | CC/JVSD | Knox       | 0              | 0                | 0                         | 0             | 0                 | 2,224,726             | 2,849,928                           |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 0              | 0                | 1,750,000                 | 0             | 0                 | 2,498,359             | 5,674,412                           |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 0              | 0                | 0                         | 0             | 0                 | 1,692,537             | 2,272,039                           |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 0              | 0                | 0                         | 0             | 0                 | 1,209,663             | 9,008,494                           |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 0              | 0                | 0                         | 0             | 0                 | 744,170               | 5,608,699                           |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 0              | 0                | 0                         | 0             | 0                 | 2,417,471             | 10,352,084                          |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 0              | 0                | 0                         | 0             | 0                 | 1,141,155             | 6,705,400                           |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 0              | 0                | 0                         | 0             | 0                 | 900,189               | 6,836,969                           |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 0              | 0                | 0                         | 0             | 52,012            | 940,130               | 2,919,802                           |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 0              | 0                | 0                         | 0             | 0                 | 1,437,795             | 7,379,171                           |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 0              | 0                | 0                         | 0             | 279,984           | 1,796,847             | 4,711,282                           |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 0              | 0                | 0                         | 0             | 0                 | 3,680,677             | 11,295,965                          |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 0              | 0                | 0                         | 0             | 17,359            | 3,920,960             | 10,798,807                          |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 0              | 0                | 0                         | 0             | 0                 | 467,448               | 1,533,121                           |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 0              | 0                | 0                         | 0             | 0                 | 1,552,450             | 5,486,562                           |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 0              | 0                | 0                         | 0             | 168,758           | 1,703,138             | 3,516,375                           |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 0              | 0                | 0                         | 0             | 0                 | 1,688,892             | 4,662,306                           |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 0              | 0                | 0                         | 0             | 147,083           | 1,480,083             | 4,468,712                           |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 0              | 0                | 0                         | 0             | 0                 | 619,644               | 3,036,797                           |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 0              | 0                | 0                         | 0             | 87,605            | 1,350,938             | 2,062,015                           |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 0              | 0                | 0                         | 0             | 0                 | 869,872               | 2,745,486                           |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 0              | 0                | 0                         | 0             | 183,584           | 1,708,825             | 6,667,109                           |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 0              | 0                | 0                         | 0             | 114,017           | 1,384,089             | 5,591,813                           |
| Vantage Career Center                                     | CC/JVSD | Van Wert   | 0              | 0                | 0                         | 0             | 92,855            | 668,544               | 4,193,455                           |

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| <b>Liabilities (Continued)</b>                 |         |            |                |                  |                           |               |                   |                       |                                     |
|------------------------------------------------|---------|------------|----------------|------------------|---------------------------|---------------|-------------------|-----------------------|-------------------------------------|
| School                                         | Type    | County     | Claims Payable | Unearned Revenue | Advances From Other Funds | Notes Payable | Other Liabilities | * Total Liabilities * | Total Deferred Inflows Of Resources |
| Warren County Career Center                    | CC/JVSD | Warren     | 0              | 0                | 0                         | 0             | 0                 | 1,396,713             | 8,216,650                           |
| Washington County Career Center                | CC/JVSD | Washington | 0              | 0                | 0                         | 0             | 0                 | 470,402               | 2,414,848                           |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 0              | 0                | 0                         | 0             | 0                 | 1,084,670             | 5,116,522                           |
| Penta Career Center                            | CC/JVSD | Wood       | 0              | 0                | 0                         | 0             | 0                 | 3,270,253             | 13,897,084                          |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 0              | 0                | 0                         | 0             | 0                 | 1,079,365             | 199,155                             |
| Brown County Educational Service Center        | ESC     | Brown      | 0              | 0                | 0                         | 0             | 0                 | 463,428               | 10,153                              |
| Clark County Educational Service Center        | ESC     | Clark      | 0              | 0                | 0                         | 0             | 0                 | 949,372               | 46,924                              |
| Clermont County Educational Service Center     | ESC     | Clermont   | 0              | 0                | 0                         | 0             | 0                 | 1,663,332             | 0                                   |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 0              | 0                | 0                         | 0             | 0                 | 290,699               | 18,446                              |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 0              | 0                | 0                         | 0             | 124,508           | 777,570               | 388,777                             |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 0              | 0                | 0                         | 0             | 0                 | 6,175,135             | 1,051,380                           |
| North Point Educational Service Center         | ESC     | Erie       | 0              | 1,920            | 0                         | 0             | 310,342           | 2,278,269             | 298,417                             |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 0              | 0                | 0                         | 0             | 0                 | 1,095,431             | 0                                   |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 0              | 476,184          | 4,889                     | 0             | 0                 | 7,938,112             | 2,545,812                           |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 0              | 0                | 0                         | 0             | 0                 | 130,977               | 29,826                              |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 0              | 0                | 0                         | 0             | 0                 | 85,329                | 0                                   |
| Geauga County Educational Service Center       | ESC     | Geauga     | 0              | 0                | 0                         | 0             | 0                 | 1,172,966             | 38,628                              |
| Greene County Educational Service Center       | ESC     | Greene     | 0              | 0                | 0                         | 0             | 0                 | 1,382,691             | 8,072                               |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 0              | 0                | 0                         | 0             | 0                 | 112,911               | 5,033                               |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 0              | 0                | 0                         | 0             | 0                 | 5,954,476             | 3,199,640                           |
| Hancock County Educational Service Center      | ESC     | Hancock    | 0              | 0                | 0                         | 0             | 0                 | 29,847                | 0                                   |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 0              | 0                | 0                         | 0             | 23,653            | 236,773               | 0                                   |
| Knox County Educational Service Center         | ESC     | Knox       | 0              | 0                | 0                         | 0             | 0                 | 419,345               | 1,879                               |
| Lake County Educational Service Center         | ESC     | Lake       | 0              | 0                | 0                         | 0             | 0                 | 1,613,472             | 5,203,382                           |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 0              | 0                | 0                         | 0             | 0                 | 177,147               | 0                                   |
| Lorain County Educational Service Center       | ESC     | Lorain     | 0              | 0                | 0                         | 0             | 0                 | 1,237,973             | 87,194                              |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 0              | 0                | 0                         | 0             | 228,643           | 1,985,038             | 328,163                             |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 0              | 278,854          | 0                         | 0             | 315,405           | 3,064,703             | 1,561,993                           |
| Medina County Educational Service Center       | ESC     | Medina     | 0              | 0                | 0                         | 0             | 0                 | 177,936               | 0                                   |
| Miami County Educational Service Center        | ESC     | Miami      | 0              | 0                | 0                         | 0             | 0                 | 1,764,302             | 862                                 |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 0              | 0                | 0                         | 0             | 0                 | 3,682,002             | 963,064                             |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 0              | 0                | 0                         | 0             | 0                 | 2,453,848             | 127,791                             |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 0              | 0                | 0                         | 0             | 0                 | 428,769               | 0                                   |
| Portage County Educational Service Center      | ESC     | Portage    | 0              | 0                | 0                         | 0             | 0                 | 1,421,622             | 85,150                              |
| Putnam County Educational Service Center       | ESC     | Putnam     | 0              | 0                | 0                         | 0             | 77,985            | 658,266               | 104,981                             |
| Ross-Pike Educational Service District         | ESC     | Ross       | 0              | 0                | 0                         | 0             | 0                 | 1,270,486             | 259,439                             |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 0              | 0                | 0                         | 0             | 0                 | 1,059,869             | 7,706                               |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 0              | 16,412           | 0                         | 0             | 270,534           | 2,267,530             | 240,083                             |
| Stark County Educational Service Center        | ESC     | Stark      | 0              | 58,054           | 0                         | 0             | 0                 | 3,589,809             | 1,221,701                           |
| Summit County Educational Service Center       | ESC     | Summit     | 0              | 0                | 0                         | 0             | 0                 | 1,921,434             | 2,730,166                           |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 0              | 430              | 0                         | 0             | 242,872           | 2,243,967             | 1,223,595                           |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 0              | 0                | 0                         | 0             | 0                 | 1,105,258             | 323,598                             |
| Wood County Educational Service Center         | ESC     | Wood       | 0              | 0                | 0                         | 0             | 0                 | 1,779,784             | 201,248                             |
| Adams County/Ohio Valley School District       | School  | Adams      | 0              | 0                | 0                         | 0             | 0                 | 3,965,122             | 7,648,511                           |
| Manchester Local School District               | School  | Adams      | 0              | 0                | 0                         | 0             | 1,125             | 1,602,334             | 8,634,783                           |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Liabilities (Continued)</b>                           |        |           |                |                  |                           |               |                   |                       |                                     |
|----------------------------------------------------------|--------|-----------|----------------|------------------|---------------------------|---------------|-------------------|-----------------------|-------------------------------------|
| School                                                   | Type   | County    | Claims Payable | Unearned Revenue | Advances From Other Funds | Notes Payable | Other Liabilities | * Total Liabilities * | Total Deferred Inflows Of Resources |
| Delphos City School District                             | School | Allen     | 0              | 0                | 0                         | 0             | 0                 | 1,080,747             | 4,031,940                           |
| Ashland City School District                             | School | Ashland   | 0              | 0                | 0                         | 0             | 0                 | 8,649,749             | 20,873,607                          |
| Hillsdale Local School District                          | School | Ashland   | 0              | 1,250            | 0                         | 500,000       | 133,816           | 1,501,671             | 3,711,899                           |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 0              | 0                | 0                         | 0             | 0                 | 1,433,711             | 3,802,715                           |
| Mapleton Local School District                           | School | Ashland   | 0              | 0                | 0                         | 0             | 137,129           | 883,044               | 2,487,545                           |
| Ashtabula Area City School District                      | School | Ashtabula | 0              | 0                | 0                         | 0             | 0                 | 3,746,052             | 13,206,924                          |
| Buckeye Local School District                            | School | Ashtabula | 462,377        | 0                | 0                         | 0             | 0                 | 2,188,467             | 5,991,516                           |
| Conneaut Area City School District                       | School | Ashtabula | 0              | 0                | 0                         | 0             | 0                 | 2,370,749             | 3,736,527                           |
| Geneva Area City School District                         | School | Ashtabula | 0              | 0                | 0                         | 0             | 0                 | 2,722,822             | 8,355,626                           |
| Grand Valley Local School District                       | School | Ashtabula | 0              | 0                | 0                         | 0             | 0                 | 1,663,146             | 4,317,114                           |
| Jefferson Area Local School District                     | School | Ashtabula | 0              | 0                | 0                         | 0             | 0                 | 2,226,603             | 6,054,390                           |
| Athens City School District                              | School | Athens    | 0              | 0                | 0                         | 0             | 0                 | 3,460,796             | 17,360,033                          |
| Federal-Hocking Local School District                    | School | Athens    | 0              | 0                | 0                         | 0             | 0                 | 354,706               | 784,970                             |
| Nelsonville-York City School District                    | School | Athens    | 0              | 0                | 0                         | 0             | 0                 | 1,535,112             | 2,174,902                           |
| Trimble Local School District                            | School | Athens    | 0              | 0                | 0                         | 0             | 0                 | 1,147,896             | 1,157,037                           |
| Minster Local School District                            | School | Auglaize  | 0              | 0                | 0                         | 0             | 0                 | 1,061,226             | 3,580,755                           |
| New Bremen Local School District                         | School | Auglaize  | 0              | 0                | 0                         | 0             | 0                 | 1,083,558             | 2,259,591                           |
| Barnesville Exempted Village School District             | School | Belmont   | 0              | 0                | 0                         | 0             | 0                 | 1,323,896             | 4,135,583                           |
| Bellaire Local School District                           | School | Belmont   | 0              | 0                | 0                         | 0             | 0                 | 1,312,259             | 3,576,765                           |
| Bridgeport Exempted Village School District              | School | Belmont   | 0              | 0                | 25,000                    | 0             | 120,012           | 824,909               | 2,051,990                           |
| Martins Ferry City School District                       | School | Belmont   | 0              | 0                | 0                         | 0             | 12,990            | 1,896,360             | 3,476,932                           |
| Shadyside Local School District                          | School | Belmont   | 0              | 0                | 0                         | 0             | 0                 | 833,781               | 2,845,858                           |
| St. Clairsville-Richland City School District            | School | Belmont   | 5,355          | 0                | 0                         | 0             | 10,000            | 2,393,614             | 8,053,170                           |
| Union Local School District                              | School | Belmont   | 0              | 0                | 0                         | 0             | 0                 | 1,867,273             | 3,819,576                           |
| Eastern Local School District                            | School | Brown     | 0              | 0                | 0                         | 0             | 0                 | 1,342,017             | 3,552,336                           |
| Fayetteville-Perry Local School District                 | School | Brown     | 0              | 0                | 0                         | 0             | 0                 | 863,804               | 1,954,625                           |
| Western Brown Local School District                      | School | Brown     | 0              | 0                | 0                         | 0             | 0                 | 2,841,259             | 4,773,778                           |
| Edgewood City School District                            | School | Butler    | 0              | 0                | 0                         | 0             | 1,406,207         | 6,670,866             | 17,813,425                          |
| Fairfield City School District                           | School | Butler    | 0              | 0                | 0                         | 0             | 0                 | 9,994,911             | 58,673,560                          |
| Lakota Local School District                             | School | Butler    | 307            | 0                | 0                         | 0             | 0                 | 19,379,980            | 118,946,462                         |
| Madison Local School District                            | School | Butler    | 0              | 0                | 0                         | 0             | 0                 | 1,525,978             | 5,464,065                           |
| Middletown City School District                          | School | Butler    | 0              | 0                | 0                         | 0             | 0                 | 9,088,163             | 31,134,863                          |
| Monroe Local School District                             | School | Butler    | 0              | 0                | 0                         | 0             | 1,861,294         | 3,685,198             | 15,198,558                          |
| New Miami Local School District                          | School | Butler    | 0              | 0                | 0                         | 0             | 0                 | 1,010,411             | 1,496,050                           |
| Ross Local School District                               | School | Butler    | 0              | 0                | 0                         | 0             | 0                 | 4,894,398             | 11,934,677                          |
| Talawanda School District                                | School | Butler    | 0              | 0                | 0                         | 0             | 0                 | 3,974,925             | 27,765,594                          |
| Brown Local School District                              | School | Carroll   | 0              | 0                | 0                         | 0             | 0                 | 944,120               | 9,422,860                           |
| Carrollton Exempted Village School District              | School | Carroll   | 0              | 0                | 0                         | 0             | 0                 | 3,551,179             | 6,756,390                           |
| Mechanicsburg Exempted Village School District           | School | Champaign | 0              | 0                | 0                         | 0             | 213,440           | 983,446               | 2,354,775                           |
| Triad Local School District                              | School | Champaign | 0              | 0                | 8,593                     | 0             | 156,374           | 1,099,815             | 2,354,841                           |
| Clark Shawnee Local School District                      | School | Clark     | 0              | 0                | 0                         | 0             | 0                 | 2,461,916             | 8,888,295                           |
| Greenon Local School District                            | School | Clark     | 0              | 0                | 0                         | 0             | 373,136           | 2,072,017             | 8,356,044                           |
| Northeastern Local School District                       | School | Clark     | 0              | 0                | 0                         | 0             | 0                 | 3,539,598             | 13,228,806                          |
| Northwestern Local School District                       | School | Clark     | 0              | 0                | 0                         | 0             | 0                 | 2,757,492             | 8,094,807                           |
| Southeastern Local School District                       | School | Clark     | 0              | 0                | 0                         | 0             | 0                 | 1,152,827             | 2,060,242                           |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Liabilities (Continued)                                   |        |            |                |                  |            |           |               |                   |                       |                                     |
|-----------------------------------------------------------|--------|------------|----------------|------------------|------------|-----------|---------------|-------------------|-----------------------|-------------------------------------|
| School                                                    | Type   | County     | Claims Payable | Unearned Revenue | Advances   |           | Notes Payable | Other Liabilities | * Total Liabilities * | Total Deferred Inflows Of Resources |
|                                                           |        |            |                |                  | From Funds | Other     |               |                   |                       |                                     |
| Springfield City School District                          | School | Clark      | 0              | 0                | 0          | 0         | 500,000       | 0                 | 10,490,178            | 28,419,889                          |
| Tecumseh Local School District                            | School | Clark      | 0              | 0                | 0          | 0         | 0             | 0                 | 3,161,322             | 8,268,311                           |
| Batavia Local School District                             | School | Clermont   | 0              | 0                | 0          | 0         | 0             | 0                 | 2,279,654             | 18,300,564                          |
| Bethel-Tate Local School District                         | School | Clermont   | 0              | 0                | 0          | 0         | 0             | 0                 | 2,115,377             | 3,017,360                           |
| Clermont Northeastern Local School District               | School | Clermont   | 0              | 0                | 0          | 0         | 0             | 0                 | 1,301,817             | 5,473,577                           |
| Felicity-Franklin Local School District                   | School | Clermont   | 0              | 0                | 0          | 0         | 0             | 0                 | 901,030               | 1,647,706                           |
| Goshen Local School District                              | School | Clermont   | 0              | 0                | 0          | 0         | 25,500        | 38,989            | 3,096,517             | 4,430,950                           |
| Milford Exempted Village School District                  | School | Clermont   | 0              | 0                | 0          | 0         | 0             | 0                 | 6,236,584             | 34,003,886                          |
| New Richmond Exempted Village School District             | School | Clermont   | 0              | 0                | 0          | 0         | 0             | 0                 | 3,301,181             | 13,342,306                          |
| West Clermont Local School District                       | School | Clermont   | 0              | 0                | 0          | 0         | 0             | 0                 | 7,723,222             | 34,494,588                          |
| Williamsburg Local School District                        | School | Clermont   | 0              | 0                | 0          | 0         | 0             | 0                 | 978,560               | 3,075,213                           |
| Blanchester Local School District                         | School | Clinton    | 0              | 0                | 0          | 0         | 0             | 0                 | 2,151,930             | 4,089,594                           |
| Clinton Massie Local School District                      | School | Clinton    | 0              | 0                | 0          | 0         | 0             | 0                 | 1,614,081             | 5,169,988                           |
| East Clinton Local School District                        | School | Clinton    | 0              | 0                | 0          | 0         | 0             | 0                 | 1,377,959             | 3,505,553                           |
| Wilmington City School District                           | School | Clinton    | 0              | 0                | 0          | 0         | 0             | 0                 | 2,549,310             | 14,165,600                          |
| Beaver Local School District                              | School | Columbiana | 0              | 0                | 0          | 0         | 0             | 0                 | 4,845,445             | 6,829,928                           |
| Columbiana Exempted Village School District               | School | Columbiana | 0              | 0                | 0          | 0         | 0             | 0                 | 921,863               | 4,375,822                           |
| Crestview Local School District                           | School | Columbiana | 0              | 0                | 0          | 0         | 0             | 0                 | 1,398,124             | 2,466,624                           |
| East Liverpool City School District                       | School | Columbiana | 0              | 0                | 0          | 0         | 0             | 0                 | 3,269,865             | 5,806,736                           |
| East Palestine City School District                       | School | Columbiana | 0              | 0                | 0          | 0         | 0             | 0                 | 1,237,933             | 2,808,047                           |
| Lisbon Exempted Village School District                   | School | Columbiana | 0              | 0                | 0          | 0         | 0             | 0                 | 867,195               | 2,275,420                           |
| Salem City School District                                | School | Columbiana | 0              | 0                | 0          | 0         | 0             | 0                 | 2,123,328             | 9,850,728                           |
| Southern Local School District                            | School | Columbiana | 0              | 0                | 0          | 0         | 0             | 130,010           | 1,003,729             | 2,367,980                           |
| United Local School District                              | School | Columbiana | 0              | 0                | 0          | 0         | 0             | 184,031           | 1,610,855             | 3,241,948                           |
| Wellsville Local School District                          | School | Columbiana | 0              | 0                | 0          | 0         | 0             | 0                 | 905,780               | 1,402,212                           |
| Coshocton City School District                            | School | Coshocton  | 0              | 0                | 0          | 0         | 0             | 0                 | 2,521,005             | 6,096,675                           |
| Ridgewood Local School District                           | School | Coshocton  | 0              | 0                | 0          | 0         | 0             | 174,076           | 1,267,896             | 2,793,435                           |
| River View Local School District                          | School | Coshocton  | 0              | 0                | 0          | 0         | 0             | 0                 | 2,368,553             | 10,032,629                          |
| Buckeye Central Local School District                     | School | Crawford   | 0              | 0                | 0          | 0         | 0             | 115,429           | 804,879               | 2,129,388                           |
| Bucyrus City School District                              | School | Crawford   | 0              | 0                | 0          | 0         | 0             | 254,838           | 1,794,292             | 4,331,812                           |
| Colonel Crawford Local School District                    | School | Crawford   | 0              | 0                | 0          | 0         | 0             | 150,589           | 1,259,121             | 6,490,272                           |
| Galion City School District                               | School | Crawford   | 0              | 0                | 0          | 0         | 0             | 0                 | 2,059,619             | 5,109,788                           |
| Wynford Local School District                             | School | Crawford   | 0              | 0                | 0          | 0         | 0             | 167,054           | 1,054,721             | 2,956,459                           |
| Bay Village City School District                          | School | Cuyahoga   | 0              | 0                | 0          | 0         | 0             | 0                 | 4,531,469             | 21,220,658                          |
| Beachwood City School District                            | School | Cuyahoga   | 0              | 706              | 245,000    | 0         | 0             | 0                 | 5,376,974             | 22,405,635                          |
| Bedford City School District                              | School | Cuyahoga   | 0              | 0                | 0          | 297,454   | 0             | 0                 | 7,711,160             | 23,444,448                          |
| Berea City School District                                | School | Cuyahoga   | 0              | 0                | 0          | 3,997,988 | 0             | 0                 | 13,185,532            | 49,485,234                          |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 0              | 0                | 0          | 0         | 0             | 0                 | 6,195,740             | 31,191,458                          |
| Brooklyn City School District                             | School | Cuyahoga   | 0              | 0                | 0          | 0         | 0             | 0                 | 3,662,352             | 9,505,892                           |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 0              | 0                | 0          | 0         | 0             | 0                 | 2,995,990             | 20,182,904                          |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 0              | 0                | 0          | 0         | 0             | 0                 | 12,425,990            | 75,639,460                          |
| Cleveland Municipal School District                       | School | Cuyahoga   | 0              | 0                | 0          | 0         | 0             | 0                 | 84,789,692            | 376,905,488                         |
| Cuyahoga Heights Local School District                    | School | Cuyahoga   | 0              | 0                | 0          | 0         | 0             | 0                 | 1,430,723             | 8,654,085                           |
| East Cleveland City School District                       | School | Cuyahoga   | 0              | 0                | 0          | 0         | 0             | 0                 | 12,795,283            | 13,341,626                          |
| Euclid City School District                               | School | Cuyahoga   | 0              | 0                | 0          | 0         | 0             | 0                 | 10,921,355            | 38,247,444                          |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
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| <b>Liabilities (Continued)</b>               |        |           |           |           |                  |           |             |               |                      |
|----------------------------------------------|--------|-----------|-----------|-----------|------------------|-----------|-------------|---------------|----------------------|
| School                                       | Type   | County    | Claims    | Unearned  | Advances         | Notes     | Other       | * Total       | Total Deferred       |
|                                              |        |           | Payable   | Revenue   | From Other Funds | Payable   | Liabilities | Liabilities * | Inflows Of Resources |
| Fairview Park City School District           | School | Cuyahoga  | 0         | 0         | 0                | 0         | 411,385     | 2,240,643     | 14,171,870           |
| Garfield Heights City School District        | School | Cuyahoga  | 0         | 0         | 0                | 0         | 0           | 5,582,805     | 19,169,945           |
| Independence Local School District           | School | Cuyahoga  | 0         | 0         | 0                | 0         | 0           | 1,851,032     | 17,211,618           |
| Lakewood City School District                | School | Cuyahoga  | 0         | 0         | 0                | 0         | 1,223,815   | 9,784,153     | 91,104,284           |
| Maple Heights City School District           | School | Cuyahoga  | 0         | 0         | 0                | 2,411,000 | 0           | 7,482,101     | 17,892,840           |
| Mayfield City School District                | School | Cuyahoga  | 0         | 0         | 0                | 250,000   | 0           | 8,694,805     | 44,973,330           |
| North Olmsted City School District           | School | Cuyahoga  | 0         | 0         | 0                | 0         | 0           | 9,344,081     | 33,090,328           |
| North Royalton City School District          | School | Cuyahoga  | 0         | 0         | 0                | 0         | 0           | 5,945,897     | 31,352,156           |
| Olmsted Falls City School District           | School | Cuyahoga  | 0         | 28,955    | 0                | 0         | 0           | 6,440,056     | 26,712,864           |
| Orange City School District                  | School | Cuyahoga  | 0         | 0         | 0                | 0         | 663,933     | 6,083,825     | 37,706,735           |
| Parma City School District                   | School | Cuyahoga  | 0         | 0         | 0                | 0         | 0           | 15,376,157    | 76,816,321           |
| Richmond Heights Local School District       | School | Cuyahoga  | 0         | 0         | 0                | 0         | 0           | 1,784,606     | 8,524,056            |
| Rocky River City School District             | School | Cuyahoga  | 0         | 0         | 0                | 0         | 619,829     | 6,265,730     | 26,559,172           |
| Shaker Heights City School District          | School | Cuyahoga  | 0         | 0         | 0                | 0         | 0           | 11,246,134    | 57,940,542           |
| Solon City School District                   | School | Cuyahoga  | 0         | 1,400     | 0                | 0         | 1,095,785   | 10,146,787    | 46,274,901           |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 0         | 0         | 0                | 4,702,101 | 0           | 10,960,777    | 40,252,179           |
| Strongsville City School District            | School | Cuyahoga  | 0         | 0         | 0                | 0         | 0           | 8,054,637     | 46,452,921           |
| Warrensville Heights City School District    | School | Cuyahoga  | 0         | 0         | 0                | 0         | 0           | 4,130,876     | 19,200,264           |
| Westlake City School District                | School | Cuyahoga  | 0         | 0         | 0                | 0         | 968,188     | 9,025,156     | 40,505,893           |
| Greenville City School District              | School | Darke     | 0         | 0         | 0                | 0         | 0           | 4,745,695     | 27,146,844           |
| Ayersville Local School District             | School | Defiance  | 0         | 0         | 0                | 0         | 0           | 1,045,106     | 2,337,869            |
| Big Walnut Local School District             | School | Delaware  | 0         | 0         | 0                | 0         | 0           | 3,593,507     | 15,100,595           |
| Buckeye Valley Local School District         | School | Delaware  | 0         | 0         | 0                | 0         | 466,034     | 2,572,176     | 9,858,592            |
| Delaware City School District                | School | Delaware  | 0         | 0         | 0                | 0         | 0           | 6,691,218     | 24,599,811           |
| Olentangy Local School District              | School | Delaware  | 0         | 222,018   | 0                | 0         | 0           | 22,717,178    | 113,343,244          |
| Edison Local School District                 | School | Erie      | 0         | 0         | 0                | 0         | 237,218     | 1,864,054     | 7,050,069            |
| Huron City School District                   | School | Erie      | 0         | 0         | 0                | 0         | 275,036     | 2,108,613     | 9,680,726            |
| Kelleys Island Local School District         | School | Erie      | 0         | 1         | 0                | 0         | 695         | 49,938        | 439,209              |
| Margaretta Local School District             | School | Erie      | 0         | 0         | 2,100            | 0         | 233,064     | 1,431,623     | 5,449,369            |
| Perkins Local School District                | School | Erie      | 0         | 0         | 0                | 0         | 343,411     | 3,026,364     | 13,696,481           |
| Sandusky City School District                | School | Erie      | 0         | 0         | 0                | 0         | 0           | 6,470,165     | 20,543,732           |
| Vermilion Local School District              | School | Erie      | 0         | 0         | 0                | 0         | 0           | 5,045,766     | 14,452,502           |
| Amanda-Clearcreek Local School District      | School | Fairfield | 0         | 0         | 0                | 0         | 0           | 1,824,181     | 3,585,362            |
| Bloom-Carroll Local School District          | School | Fairfield | 0         | 0         | 0                | 0         | 0           | 2,114,219     | 7,703,947            |
| Fairfield Union Local School District        | School | Fairfield | 0         | 0         | 0                | 0         | 321,111     | 2,545,418     | 5,582,075            |
| Lancaster City School District               | School | Fairfield | 0         | 0         | 0                | 0         | 0           | 9,536,337     | 39,090,025           |
| Liberty Union-Thurston Local School District | School | Fairfield | 0         | 0         | 0                | 0         | 0           | 1,207,784     | 4,467,131            |
| Pickerington Local School District           | School | Fairfield | 0         | 0         | 0                | 0         | 1,648,437   | 14,243,676    | 47,163,039           |
| Miami Trace Local School District            | School | Fayette   | 241,700   | 0         | 0                | 0         | 0           | 3,228,651     | 9,211,611            |
| Washington Court House City School District  | School | Fayette   | 281,100   | 0         | 0                | 0         | 0           | 3,052,777     | 3,941,504            |
| Canal Winchester Local School District       | School | Franklin  | 0         | 0         | 487,632          | 0         | 583,299     | 4,545,936     | 16,167,081           |
| Columbus City School District                | School | Franklin  | 8,936,000 | 0         | 0                | 0         | 0           | 85,316,082    | 346,663,476          |
| Dublin City School District                  | School | Franklin  | 0         | 0         | 0                | 0         | 0           | 22,647,348    | 210,614,898          |
| Gahanna-Jefferson City School District       | School | Franklin  | 0         | 1,046,873 | 0                | 0         | 0           | 12,002,832    | 63,527,908           |
| Grandview Heights City School District       | School | Franklin  | 0         | 0         | 0                | 0         | 242,000     | 2,583,113     | 7,793,631            |

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**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Liabilities (Continued)</b>                  |        |          |                |                  |                           |               |                   |                       |                                     |
|-------------------------------------------------|--------|----------|----------------|------------------|---------------------------|---------------|-------------------|-----------------------|-------------------------------------|
| School                                          | Type   | County   | Claims Payable | Unearned Revenue | Advances From Other Funds | Notes Payable | Other Liabilities | * Total Liabilities * | Total Deferred Inflows Of Resources |
| Groveport Madison Local School District         | School | Franklin | 0              | 0                | 0                         | 0             | 0                 | 7,253,878             | 21,344,771                          |
| Hamilton Local School District                  | School | Franklin | 0              | 13,388           | 0                         | 0             | 0                 | 2,493,367             | 4,739,155                           |
| Hilliard City School District                   | School | Franklin | 0              | 0                | 0                         | 0             | 0                 | 18,379,990            | 82,021,360                          |
| New Albany-Plain Local School District          | School | Franklin | 0              | 0                | 0                         | 0             | 0                 | 12,393,550            | 33,575,376                          |
| Southwestern City School District               | School | Franklin | 0              | 0                | 0                         | 0             | 0                 | 37,353,658            | 149,664,727                         |
| Upper Arlington City School District            | School | Franklin | 0              | 0                | 387,807                   | 0             | 0                 | 12,374,656            | 45,278,918                          |
| Westerville City School District                | School | Franklin | 0              | 83,790           | 0                         | 0             | 2,028,559         | 14,497,868            | 88,845,575                          |
| Whitehall City School District                  | School | Franklin | 0              | 0                | 0                         | 0             | 0                 | 3,685,407             | 8,519,105                           |
| Worthington City School District                | School | Franklin | 0              | 0                | 0                         | 0             | 0                 | 16,611,240            | 60,878,307                          |
| Archbold Area Local School District             | School | Fulton   | 0              | 0                | 0                         | 0             | 0                 | 2,799,894             | 5,779,902                           |
| Wauseon Exempted Village School District        | School | Fulton   | 0              | 0                | 0                         | 0             | 0                 | 1,745,502             | 6,409,560                           |
| Gallia Local School District                    | School | Gallia   | 0              | 0                | 0                         | 0             | 0                 | 3,101,842             | 13,978,755                          |
| Gallipolis City School District                 | School | Gallia   | 0              | 0                | 0                         | 0             | 335,168           | 2,123,777             | 7,777,583                           |
| Berkshire Local School District                 | School | Geauga   | 0              | 0                | 0                         | 0             | 0                 | 1,204,526             | 3,955,051                           |
| Cardinal Local School District                  | School | Geauga   | 0              | 0                | 0                         | 0             | 0                 | 1,808,493             | 6,413,886                           |
| Kenston Local School District                   | School | Geauga   | 0              | 0                | 0                         | 0             | 0                 | 4,848,603             | 24,286,059                          |
| Ledgemont Local School District                 | School | Geauga   | 0              | 0                | 0                         | 2,455,750     | 0                 | 3,162,475             | 2,019,100                           |
| West Geauga Local School District               | School | Geauga   | 0              | 0                | 0                         | 0             | 0                 | 3,093,183             | 17,669,195                          |
| Beavercreek City School District                | School | Greene   | 0              | 0                | 0                         | 0             | 0                 | 14,379,084            | 59,873,456                          |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 0              | 0                | 0                         | 0             | 0                 | 2,807,735             | 16,631,884                          |
| Cedar Cliff Local School District               | School | Greene   | 0              | 0                | 0                         | 0             | 0                 | 667,386               | 2,585,278                           |
| Fairborn City School District                   | School | Greene   | 0              | 0                | 0                         | 0             | 0                 | 4,231,941             | 18,095,246                          |
| Greeneview Local School District                | School | Greene   | 0              | 0                | 0                         | 0             | 0                 | 1,464,883             | 4,418,146                           |
| Xenia Community School District                 | School | Greene   | 0              | 0                | 0                         | 0             | 914,234           | 5,314,364             | 20,462,757                          |
| Yellow Springs Exempted Village School District | School | Greene   | 0              | 0                | 0                         | 0             | 0                 | 840,894               | 3,810,806                           |
| Cambridge City School District                  | School | Guernsey | 0              | 0                | 0                         | 0             | 51,625            | 2,896,073             | 6,165,169                           |
| East Guernsey Local School District             | School | Guernsey | 0              | 0                | 0                         | 0             | 0                 | 1,228,589             | 2,932,275                           |
| Rolling Hills Local School District             | School | Guernsey | 0              | 0                | 0                         | 0             | 0                 | 2,349,651             | 5,446,602                           |
| Cincinnati City School District                 | School | Hamilton | 0              | 0                | 0                         | 0             | 0                 | 73,967,092            | 252,623,965                         |
| Deer Park Community City School District        | School | Hamilton | 0              | 0                | 0                         | 0             | 0                 | 1,575,783             | 6,190,710                           |
| Finneytown Local School District                | School | Hamilton | 0              | 0                | 0                         | 0             | 0                 | 2,581,537             | 7,979,164                           |
| Forest Hills Local School District              | School | Hamilton | 0              | 0                | 0                         | 0             | 0                 | 8,754,657             | 33,315,305                          |
| Indian Hill Exempted Village School District    | School | Hamilton | 0              | 4,000            | 0                         | 0             | 0                 | 3,233,995             | 20,505,740                          |
| Loveland City School District                   | School | Hamilton | 0              | 0                | 0                         | 1,500,000     | 0                 | 6,662,076             | 22,969,409                          |
| Madeira City School District                    | School | Hamilton | 0              | 0                | 0                         | 0             | 0                 | 4,161,890             | 9,077,973                           |
| Mariemont City School District                  | School | Hamilton | 0              | 0                | 0                         | 0             | 0                 | 2,251,752             | 10,251,058                          |
| Mt. Healthy City School District                | School | Hamilton | 0              | 0                | 0                         | 0             | 0                 | 4,709,221             | 9,902,118                           |
| North College Hill City School District         | School | Hamilton | 0              | 0                | 0                         | 0             | 0                 | 1,887,130             | 3,542,288                           |
| Northwest Local School District                 | School | Hamilton | 0              | 0                | 0                         | 0             | 0                 | 11,388,523            | 37,919,423                          |
| Norwood City School District                    | School | Hamilton | 0              | 0                | 0                         | 0             | 0                 | 4,133,571             | 11,759,237                          |
| Oak Hills Local School District                 | School | Hamilton | 0              | 0                | 0                         | 0             | 0                 | 10,481,831            | 32,374,462                          |
| Princeton City School District                  | School | Hamilton | 0              | 0                | 0                         | 3,755,000     | 0                 | 17,921,452            | 43,085,677                          |
| Reading Community City School District          | School | Hamilton | 0              | 0                | 0                         | 0             | 0                 | 1,465,503             | 5,364,075                           |
| Southwest Local School District                 | School | Hamilton | 0              | 0                | 0                         | 0             | 0                 | 3,434,994             | 8,654,784                           |
| St. Bernard-Elmwood Place Local School District | School | Hamilton | 0              | 0                | 0                         | 0             | 0                 | 1,596,716             | 3,031,525                           |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Liabilities (Continued)</b>                    |        |           |                |                  |                           |               |                   |                       |                                     |
|---------------------------------------------------|--------|-----------|----------------|------------------|---------------------------|---------------|-------------------|-----------------------|-------------------------------------|
| School                                            | Type   | County    | Claims Payable | Unearned Revenue | Advances From Other Funds | Notes Payable | Other Liabilities | * Total Liabilities * | Total Deferred Inflows Of Resources |
| Sycamore Community City School District           | School | Hamilton  | 0              | 0                | 0                         | 0             | 0                 | 10,683,630            | 36,427,673                          |
| Three Rivers Local School District                | School | Hamilton  | 0              | 0                | 0                         | 0             | 0                 | 3,799,589             | 11,849,254                          |
| Winton Woods City School District                 | School | Hamilton  | 0              | 0                | 0                         | 0             | 0                 | 3,877,026             | 17,660,494                          |
| Wyoming City School District                      | School | Hamilton  | 0              | 0                | 0                         | 0             | 0                 | 4,582,187             | 6,891,011                           |
| Arcadia Local School District                     | School | Hancock   | 0              | 0                | 0                         | 0             | 0                 | 743,777               | 2,262,259                           |
| Arlington Local School District                   | School | Hancock   | 0              | 0                | 0                         | 0             | 0                 | 772,014               | 1,328,422                           |
| Findlay City School District                      | School | Hancock   | 41,106         | 0                | 0                         | 0             | 988,164           | 6,859,298             | 25,724,372                          |
| Liberty Benton Local School District              | School | Hancock   | 0              | 0                | 0                         | 0             | 0                 | 1,736,674             | 4,045,463                           |
| Van Buren Local School District                   | School | Hancock   | 0              | 0                | 0                         | 0             | 178,020           | 1,066,792             | 5,700,460                           |
| Conotton Valley Union Local School District       | School | Harrison  | 0              | 0                | 0                         | 0             | 70,287            | 472,466               | 1,985,143                           |
| Holgate Local School District                     | School | Henry     | 0              | 0                | 0                         | 0             | 0                 | 40,430                | 325,620                             |
| Liberty Center Local School District              | School | Henry     | 0              | 0                | 0                         | 0             | 0                 | 1,532,111             | 4,623,564                           |
| Napoleon Area City School District                | School | Henry     | 0              | 0                | 0                         | 0             | 0                 | 4,764,338             | 10,807,402                          |
| Patrick Henry Local School District               | School | Henry     | 0              | 0                | 0                         | 0             | 0                 | 75,995                | 575,672                             |
| Fairfield Local School District                   | School | Highland  | 0              | 0                | 0                         | 0             | 0                 | 754,679               | 1,663,005                           |
| Greenfield Exempted Village School District       | School | Highland  | 0              | 0                | 0                         | 0             | 0                 | 6,409,861             | 3,631,606                           |
| Hillsboro City School District                    | School | Highland  | 0              | 0                | 15,000                    | 0             | 0                 | 2,531,128             | 6,916,176                           |
| Lynchburg Clay Local School District              | School | Highland  | 0              | 0                | 0                         | 0             | 0                 | 1,454,333             | 2,162,411                           |
| Logan-Hocking Local School District               | School | Hocking   | 609,800        | 0                | 0                         | 0             | 0                 | 5,434,861             | 10,762,129                          |
| East Holmes Local School District                 | School | Holmes    | 0              | 0                | 0                         | 0             | 0                 | 2,166,628             | 8,546,579                           |
| West Holmes Local School District                 | School | Holmes    | 0              | 0                | 0                         | 0             | 0                 | 2,897,434             | 9,801,315                           |
| Bellevue City School District                     | School | Huron     | 13,014         | 0                | 114,927                   | 0             | 361,546           | 2,812,852             | 7,485,112                           |
| Monroeville Local School District                 | School | Huron     | 0              | 0                | 0                         | 0             | 111,841           | 1,168,836             | 2,321,447                           |
| New London Local School District                  | School | Huron     | 0              | 0                | 0                         | 0             | 0                 | 1,161,927             | 2,209,235                           |
| Norwalk City School District                      | School | Huron     | 0              | 0                | 0                         | 0             | 0                 | 2,599,105             | 7,865,795                           |
| South Central Local School District               | School | Huron     | 0              | 0                | 0                         | 0             | 0                 | 1,147,170             | 1,695,611                           |
| Western Reserve Local School District             | School | Huron     | 0              | 0                | 0                         | 0             | 171,522           | 1,443,775             | 2,643,942                           |
| Willard City School District                      | School | Huron     | 0              | 0                | 0                         | 0             | 252,212           | 4,485,309             | 15,566,723                          |
| Wellston City School District                     | School | Jackson   | 0              | 0                | 0                         | 0             | 0                 | 1,930,810             | 2,873,424                           |
| Buckeye Local School District                     | School | Jefferson | 0              | 0                | 0                         | 0             | 60,000            | 2,475,693             | 8,223,817                           |
| Edison Local School District                      | School | Jefferson | 0              | 0                | 0                         | 0             | 0                 | 2,066,164             | 8,257,804                           |
| Indian Creek Local School District                | School | Jefferson | 0              | 0                | 0                         | 512,131       | 0                 | 2,792,842             | 9,200,456                           |
| Steubenville City School District                 | School | Jefferson | 0              | 0                | 0                         | 0             | 0                 | 2,953,175             | 6,921,724                           |
| Toronto City School District                      | School | Jefferson | 0              | 0                | 0                         | 0             | 0                 | 744,365               | 2,238,035                           |
| Kirtland Local School District                    | School | Lake      | 0              | 70,500           | 0                         | 0             | 0                 | 1,908,118             | 11,880,088                          |
| Mentor Exempted Village School District           | School | Lake      | 0              | 0                | 0                         | 1,166,667     | 0                 | 13,894,582            | 58,398,860                          |
| Perry Local School District                       | School | Lake      | 0              | 0                | 0                         | 0             | 0                 | 3,260,038             | 14,091,648                          |
| Riverside Local School District                   | School | Lake      | 0              | 0                | 0                         | 0             | 97,246            | 4,731,837             | 27,423,374                          |
| Willoughby-Eastlake City School District          | School | Lake      | 0              | 0                | 0                         | 0             | 0                 | 11,761,539            | 61,447,987                          |
| Chesapeake Union Exempted Village School District | School | Lawrence  | 0              | 0                | 0                         | 0             | 0                 | 1,566,361             | 2,698,053                           |
| Dawson-Bryant Local School District               | School | Lawrence  | 0              | 0                | 0                         | 0             | 0                 | 1,587,046             | 1,456,698                           |
| Fairland Local School District                    | School | Lawrence  | 0              | 0                | 0                         | 0             | 16,842            | 2,116,659             | 3,362,446                           |
| Ironton City School District                      | School | Lawrence  | 0              | 0                | 0                         | 0             | 0                 | 1,852,199             | 5,622,293                           |
| Rock Hill Local School District                   | School | Lawrence  | 0              | 0                | 0                         | 0             | 0                 | 2,332,741             | 2,899,182                           |
| South Point Local School District                 | School | Lawrence  | 0              | 0                | 0                         | 0             | 0                 | 2,345,032             | 4,004,710                           |



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Liabilities (Continued)                       |        |          |                |                  |            |             |               |                   |                       |                                     |
|-----------------------------------------------|--------|----------|----------------|------------------|------------|-------------|---------------|-------------------|-----------------------|-------------------------------------|
| School                                        | Type   | County   | Claims Payable | Unearned Revenue | Advances   |             | Notes Payable | Other Liabilities | * Total Liabilities * | Total Deferred Inflows Of Resources |
|                                               |        |          |                |                  | From Funds | Other Funds |               |                   |                       |                                     |
| Symmes Valley Local School District           | School | Lawrence | 0              | 0                | 0          | 0           | 0             | 0                 | 1,218,637             | 1,125,850                           |
| Granville Exempted Village School District    | School | Licking  | 0              | 7,404            | 0          | 0           | 0             | 0                 | 2,591,258             | 20,346,812                          |
| Heath City School District                    | School | Licking  | 0              | 0                | 0          | 0           | 0             | 14,049            | 1,260,845             | 10,197,128                          |
| Johnstown-Monroe Local School District        | School | Licking  | 0              | 0                | 0          | 0           | 0             | 194,369           | 1,317,809             | 6,800,006                           |
| Lakewood Local School District                | School | Licking  | 0              | 0                | 0          | 0           | 0             | 0                 | 2,031,582             | 13,919,738                          |
| Licking Heights Local School District         | School | Licking  | 0              | 0                | 0          | 3,250,000   | 0             | 0                 | 7,234,062             | 19,404,638                          |
| Licking Valley Local School District          | School | Licking  | 0              | 0                | 0          | 0           | 0             | 0                 | 2,693,739             | 5,356,356                           |
| Newark City School District                   | School | Licking  | 0              | 0                | 0          | 0           | 0             | 1,087,009         | 7,004,300             | 28,020,166                          |
| North Fork Local School District              | School | Licking  | 0              | 0                | 0          | 0           | 0             | 268,944           | 1,827,957             | 5,544,125                           |
| Northridge Local School District              | School | Licking  | 0              | 0                | 0          | 0           | 0             | 0                 | 1,256,145             | 7,361,723                           |
| Riverside Local School District               | School | Logan    | 0              | 0                | 21,640     | 0           | 92,216        | 430,482           | 1,733,367             |                                     |
| Amherst Exempted Village School District      | School | Lorain   | 0              | 0                | 0          | 0           | 0             | 0                 | 4,829,074             | 17,603,150                          |
| Avon Lake City School District                | School | Lorain   | 0              | 0                | 0          | 0           | 0             | 0                 | 3,966,016             | 33,409,368                          |
| Avon Local School District                    | School | Lorain   | 0              | 0                | 0          | 0           | 0             | 0                 | 6,400,222             | 25,855,233                          |
| Columbia Local School District                | School | Lorain   | 0              | 0                | 0          | 650,000     | 0             | 0                 | 2,034,048             | 6,947,328                           |
| Elyria City School District                   | School | Lorain   | 0              | 0                | 0          | 0           | 0             | 0                 | 9,087,155             | 35,427,337                          |
| Firelands Local School District               | School | Lorain   | 0              | 10,608           | 0          | 0           | 326,589       | 1,935,975         | 7,704,662             |                                     |
| Keystone Local School District                | School | Lorain   | 0              | 0                | 0          | 0           | 390,176       | 3,381,782         | 10,078,265            |                                     |
| Lorain City School District                   | School | Lorain   | 0              | 250,000          | 0          | 5,376,752   | 0             | 17,800,953        | 51,659,179            |                                     |
| Midview Local School District                 | School | Lorain   | 0              | 0                | 0          | 0           | 367,902       | 3,290,129         | 15,058,042            |                                     |
| North Ridgeville City School District         | School | Lorain   | 0              | 0                | 0          | 0           | 0             | 5,974,700         | 26,130,884            |                                     |
| Oberlin City School District                  | School | Lorain   | 0              | 0                | 0          | 0           | 0             | 1,661,021         | 5,057,254             |                                     |
| Sheffield-Sheffield Lake City School District | School | Lorain   | 0              | 0                | 0          | 0           | 0             | 3,997,104         | 11,352,491            |                                     |
| Wellington Exempted Village School District   | School | Lorain   | 0              | 0                | 0          | 0           | 0             | 1,829,498         | 4,856,046             |                                     |
| Anthony Wayne Local School District           | School | Lucas    | 0              | 0                | 0          | 0           | 679,043       | 5,279,074         | 27,378,754            |                                     |
| Oregon City School District                   | School | Lucas    | 0              | 0                | 0          | 0           | 11,776        | 5,944,150         | 21,497,093            |                                     |
| Ottawa Hills Local School District            | School | Lucas    | 193,852        | 0                | 0          | 0           | 0             | 1,307,282         | 10,839,415            |                                     |
| Springfield Local School District             | School | Lucas    | 0              | 2,186            | 0          | 0           | 679,666       | 5,443,337         | 24,548,567            |                                     |
| Sylvania City School District                 | School | Lucas    | 0              | 0                | 0          | 0           | 1,522,450     | 12,967,514        | 56,678,288            |                                     |
| Toledo City School District                   | School | Lucas    | 0              | 0                | 0          | 0           | 0             | 59,096,250        | 118,859,898           |                                     |
| Washington Local School District              | School | Lucas    | 606,732        | 9,697            | 0          | 0           | 2,181,100     | 12,820,923        | 39,431,341            |                                     |
| Jefferson Local School District               | School | Madison  | 0              | 0                | 0          | 0           | 169,675       | 1,353,629         | 3,773,353             |                                     |
| Jonathan Alder Local School District          | School | Madison  | 0              | 0                | 146        | 0           | 324,866       | 2,215,986         | 5,954,912             |                                     |
| London City School District                   | School | Madison  | 0              | 0                | 0          | 0           | 0             | 2,519,144         | 5,421,372             |                                     |
| Madison-Plains Local School District          | School | Madison  | 0              | 0                | 0          | 0           | 0             | 1,549,487         | 4,514,465             |                                     |
| Austintown Local School District              | School | Mahoning | 0              | 0                | 0          | 0           | 0             | 6,452,612         | 21,126,401            |                                     |
| Boardman Local School District                | School | Mahoning | 0              | 0                | 0          | 0           | 0             | 6,463,995         | 31,425,356            |                                     |
| Campbell City School District                 | School | Mahoning | 0              | 0                | 0          | 0           | 0             | 1,940,116         | 3,340,729             |                                     |
| Canfield Local School District                | School | Mahoning | 0              | 0                | 0          | 0           | 0             | 2,498,204         | 19,154,195            |                                     |
| Jackson-Milton Local School District          | School | Mahoning | 0              | 0                | 0          | 0           | 144,957       | 1,256,957         | 6,530,188             |                                     |
| Lowellville Local School District             | School | Mahoning | 0              | 0                | 735,457    | 0           | 75,997        | 1,362,560         | 1,190,924             |                                     |
| Poland Local School District                  | School | Mahoning | 0              | 0                | 0          | 510,187     | 0             | 3,310,954         | 14,076,700            |                                     |
| Sebring Local School District                 | School | Mahoning | 0              | 0                | 0          | 0           | 0             | 842,781           | 1,670,291             |                                     |
| South Range Local School District             | School | Mahoning | 0              | 0                | 0          | 0           | 184,795       | 1,352,291         | 7,042,432             |                                     |
| Springfield Local School District             | School | Mahoning | 0              | 0                | 0          | 0           | 178,899       | 1,125,768         | 7,321,972             |                                     |

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| <b>Liabilities (Continued)</b>             |        |            |                |                  |                           |               |                   |                       |                                     |
|--------------------------------------------|--------|------------|----------------|------------------|---------------------------|---------------|-------------------|-----------------------|-------------------------------------|
| School                                     | Type   | County     | Claims Payable | Unearned Revenue | Advances From Other Funds | Notes Payable | Other Liabilities | * Total Liabilities * | Total Deferred Inflows Of Resources |
| Struthers City School District             | School | Mahoning   | 0              | 0                | 0                         | 0             | 12,000            | 2,454,291             | 5,291,612                           |
| West Branch Local School District          | School | Mahoning   | 0              | 0                | 48,302                    | 0             | 349,133           | 3,083,747             | 5,499,762                           |
| Western Reserve Local School District      | School | Mahoning   | 0              | 0                | 0                         | 0             | 0                 | 1,090,583             | 3,479,410                           |
| Youngstown City School District            | School | Mahoning   | 0              | 0                | 0                         | 0             | 0                 | 12,943,382            | 30,478,249                          |
| Elgin Local School District                | School | Marion     | 0              | 0                | 0                         | 0             | 0                 | 1,765,864             | 4,414,958                           |
| Marion City School District                | School | Marion     | 0              | 0                | 0                         | 0             | 0                 | 5,893,113             | 9,711,038                           |
| Pleasant Local School District             | School | Marion     | 0              | 0                | 0                         | 0             | 0                 | 1,015,871             | 2,025,013                           |
| Ridgedale Local School District            | School | Marion     | 0              | 0                | 0                         | 0             | 0                 | 822,429               | 2,593,830                           |
| River Valley Local School District         | School | Marion     | 0              | 0                | 0                         | 0             | 0                 | 1,865,564             | 4,710,038                           |
| Black River Local School District          | School | Medina     | 0              | 0                | 0                         | 0             | 10,680            | 1,429,574             | 5,108,392                           |
| Brunswick City School District             | School | Medina     | 0              | 0                | 0                         | 0             | 0                 | 9,435,738             | 35,730,926                          |
| Buckeye Local School District              | School | Medina     | 0              | 0                | 0                         | 0             | 0                 | 2,524,656             | 12,871,637                          |
| Cloverleaf Local School District           | School | Medina     | 0              | 0                | 0                         | 0             | 0                 | 3,453,932             | 12,252,050                          |
| Highland Local School District             | School | Medina     | 0              | 0                | 0                         | 0             | 0                 | 3,686,666             | 20,909,780                          |
| Medina City School District                | School | Medina     | 0              | 0                | 0                         | 0             | 0                 | 6,961,103             | 50,436,426                          |
| Wadsworth City School District             | School | Medina     | 0              | 0                | 0                         | 0             | 771,532           | 7,840,442             | 20,971,625                          |
| Eastern Local School District              | School | Meigs      | 0              | 0                | 0                         | 0             | 0                 | 1,100,055             | 1,136,775                           |
| Meigs Local School District                | School | Meigs      | 0              | 0                | 0                         | 0             | 0                 | 2,102,409             | 3,361,468                           |
| Southern Local School District             | School | Meigs      | 0              | 0                | 0                         | 0             | 0                 | 966,052               | 1,753,571                           |
| Bethel Local School District               | School | Miami      | 0              | 0                | 20,000                    | 0             | 0                 | 855,863               | 3,281,019                           |
| Covington Exempted Village School District | School | Miami      | 0              | 0                | 0                         | 0             | 138,839           | 872,925               | 10,463,701                          |
| Miami East Local School District           | School | Miami      | 0              | 8,738            | 0                         | 0             | 194,419           | 1,416,307             | 2,045,949                           |
| Piqua City School District                 | School | Miami      | 0              | 0                | 0                         | 0             | 0                 | 5,158,498             | 16,202,874                          |
| Tipp City Exempted Village School District | School | Miami      | 0              | 0                | 0                         | 0             | 0                 | 2,549,538             | 12,059,942                          |
| Troy City School District                  | School | Miami      | 0              | 0                | 0                         | 0             | 0                 | 4,616,150             | 16,904,304                          |
| Switzerland of Ohio Local School District  | School | Monroe     | 0              | 0                | 0                         | 0             | 122,818           | 3,887,945             | 11,164,142                          |
| Brookville Local School District           | School | Montgomery | 0              | 0                | 0                         | 0             | 0                 | 1,456,792             | 6,403,890                           |
| Centerville City School District           | School | Montgomery | 0              | 0                | 0                         | 0             | 0                 | 9,257,185             | 61,824,919                          |
| Dayton City School District                | School | Montgomery | 0              | 0                | 0                         | 5,000         | 0                 | 22,401,673            | 126,127,824                         |
| Huber Heights City School District         | School | Montgomery | 0              | 0                | 0                         | 0             | 0                 | 9,009,359             | 27,745,064                          |
| Jefferson Township Local School District   | School | Montgomery | 0              | 0                | 0                         | 0             | 83,422            | 640,886               | 3,361,390                           |
| Kettering City School District             | School | Montgomery | 0              | 0                | 0                         | 0             | 0                 | 13,696,478            | 60,137,038                          |
| Mad River Local School District            | School | Montgomery | 0              | 0                | 0                         | 0             | 0                 | 5,188,024             | 10,756,515                          |
| Miamisburg City School District            | School | Montgomery | 0              | 0                | 0                         | 0             | 0                 | 7,115,480             | 33,327,908                          |
| New Lebanon Local School District          | School | Montgomery | 0              | 0                | 0                         | 0             | 0                 | 1,415,778             | 2,957,623                           |
| Northmont City School District             | School | Montgomery | 41,664         | 0                | 0                         | 0             | 0                 | 11,507,200            | 40,806,451                          |
| Northridge Local School District           | School | Montgomery | 0              | 0                | 0                         | 0             | 0                 | 1,811,422             | 9,277,392                           |
| Oakwood City School District               | School | Montgomery | 0              | 0                | 0                         | 0             | 10,763            | 3,514,374             | 17,337,958                          |
| Trotwood-Madison City School District      | School | Montgomery | 0              | 0                | 0                         | 0             | 0                 | 3,023,863             | 12,452,720                          |
| Valley View Local School District          | School | Montgomery | 0              | 0                | 0                         | 0             | 0                 | 2,165,166             | 5,903,065                           |
| Vandalia-Butler City School District       | School | Montgomery | 0              | 478,240          | 0                         | 3,595,000     | 695,726           | 7,796,872             | 24,709,550                          |
| West Carrollton City School District       | School | Montgomery | 67,384         | 0                | 130,000                   | 0             | 800,761           | 5,376,616             | 17,063,451                          |
| Morgan Local School District               | School | Morgan     | 0              | 0                | 0                         | 0             | 0                 | 2,646,375             | 5,780,276                           |
| Cardington-Lincoln Local School District   | School | Morrow     | 0              | 0                | 0                         | 0             | 0                 | 1,294,166             | 2,504,313                           |
| Highland Local School District             | School | Morrow     | 0              | 0                | 0                         | 0             | 0                 | 2,091,270             | 4,078,283                           |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
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| <b>Liabilities (Continued)</b>               |        |           |                |                  |                           |               |                   |                       |                                     |
|----------------------------------------------|--------|-----------|----------------|------------------|---------------------------|---------------|-------------------|-----------------------|-------------------------------------|
| School                                       | Type   | County    | Claims Payable | Unearned Revenue | Advances From Other Funds | Notes Payable | Other Liabilities | * Total Liabilities * | Total Deferred Inflows Of Resources |
| Mt. Gilead Exempted Village School District  | School | Morrow    | 0              | 0                | 0                         | 0             | 0                 | 1,289,924             | 4,348,041                           |
| Northmor Local School District               | School | Morrow    | 0              | 0                | 0                         | 0             | 160,748           | 1,430,097             | 3,313,128                           |
| East Muskingum Local School Dist             | School | Muskingum | 0              | 0                | 0                         | 0             | 245,657           | 2,494,813             | 5,806,900                           |
| Franklin Local School District               | School | Muskingum | 0              | 0                | 0                         | 0             | 0                 | 3,412,370             | 7,252,192                           |
| Maysville Local School District              | School | Muskingum | 0              | 0                | 0                         | 0             | 0                 | 3,493,683             | 3,638,698                           |
| Tri-Valley Local School District             | School | Muskingum | 0              | 0                | 107,750                   | 0             | 0                 | 3,334,758             | 7,316,234                           |
| West Muskingum Local School District         | School | Muskingum | 0              | 0                | 0                         | 0             | 0                 | 1,764,694             | 19,793,588                          |
| Zanesville City School District              | School | Muskingum | 0              | 0                | 0                         | 0             | 0                 | 5,042,195             | 9,451,935                           |
| Caldwell Exempted Village School District    | School | Noble     | 0              | 0                | 0                         | 0             | 0                 | 1,015,598             | 3,451,973                           |
| Noble Local School District                  | School | Noble     | 0              | 0                | 0                         | 0             | 485               | 1,705,036             | 4,135,357                           |
| Crooksville Exempted Village School District | School | Perry     | 0              | 0                | 0                         | 0             | 0                 | 1,279,700             | 2,271,027                           |
| Circleville City School District             | School | Pickaway  | 0              | 0                | 0                         | 0             | 467,984           | 6,780,491             | 14,429,549                          |
| Logan Elm Local School District              | School | Pickaway  | 0              | 0                | 0                         | 0             | 0                 | 2,460,930             | 6,483,559                           |
| Teays Valley Local School District           | School | Pickaway  | 0              | 0                | 0                         | 0             | 566,817           | 3,811,300             | 12,304,249                          |
| Westfall Local School District               | School | Pickaway  | 0              | 0                | 0                         | 0             | 0                 | 1,823,614             | 7,961,376                           |
| Scioto Valley Local School District          | School | Pike      | 0              | 0                | 0                         | 0             | 0                 | 1,522,686             | 2,834,912                           |
| Waverly City School District                 | School | Pike      | 0              | 0                | 0                         | 0             | 202               | 2,186,910             | 4,272,301                           |
| Western Local School District                | School | Pike      | 0              | 0                | 0                         | 0             | 0                 | 848,596               | 1,670,496                           |
| Aurora City School District                  | School | Portage   | 0              | 4,500            | 0                         | 0             | 0                 | 3,743,777             | 21,695,412                          |
| Crestwood Local School District              | School | Portage   | 0              | 0                | 0                         | 0             | 0                 | 2,695,940             | 7,122,976                           |
| Field Local School District                  | School | Portage   | 0              | 0                | 84,740                    | 0             | 391,727           | 2,434,962             | 8,907,497                           |
| James A. Garfield Local School District      | School | Portage   | 0              | 0                | 0                         | 0             | 0                 | 2,995,840             | 5,735,805                           |
| Kent City School District                    | School | Portage   | 0              | 0                | 0                         | 0             | 4,344             | 5,352,457             | 24,760,935                          |
| Ravenna City School District                 | School | Portage   | 0              | 0                | 0                         | 0             | 498,121           | 3,415,209             | 10,056,167                          |
| Rootstown Local School District              | School | Portage   | 0              | 0                | 0                         | 0             | 0                 | 1,277,401             | 5,074,310                           |
| Southeast Local School District              | School | Portage   | 0              | 0                | 0                         | 0             | 0                 | 1,772,169             | 5,552,751                           |
| Streetsboro City School District             | School | Portage   | 0              | 0                | 0                         | 0             | 0                 | 2,564,551             | 36,490,951                          |
| Waterloo Local School District               | School | Portage   | 0              | 0                | 14,829                    | 0             | 179,981           | 1,155,042             | 4,047,540                           |
| Windham Exempted Village School District     | School | Portage   | 0              | 0                | 0                         | 0             | 0                 | 902,272               | 1,499,013                           |
| Tri-County North Local School District       | School | Preble    | 0              | 0                | 0                         | 0             | 0                 | 931,361               | 4,024,113                           |
| Clear Fork Valley Local School District      | School | Richland  | 0              | 0                | 0                         | 0             | 203,942           | 1,659,848             | 3,697,171                           |
| Crestview Local School District              | School | Richland  | 0              | 0                | 0                         | 0             | 159,880           | 1,114,665             | 2,523,290                           |
| Lucas Local School District                  | School | Richland  | 0              | 0                | 0                         | 0             | 103,734           | 553,197               | 2,186,443                           |
| Madison Local School District                | School | Richland  | 0              | 0                | 0                         | 0             | 459,330           | 3,936,133             | 10,621,802                          |
| Mansfield City School District               | School | Richland  | 0              | 0                | 0                         | 5,975,000     | 791,323           | 12,200,916            | 18,729,795                          |
| Ontario Local School District                | School | Richland  | 0              | 0                | 0                         | 0             | 275,662           | 2,288,054             | 8,795,110                           |
| Plymouth Local School District               | School | Richland  | 0              | 0                | 0                         | 0             | 141,549           | 1,045,707             | 1,528,068                           |
| Shelby City School District                  | School | Richland  | 0              | 0                | 0                         | 0             | 368,587           | 2,158,995             | 5,831,113                           |
| Adena Local School District                  | School | Ross      | 0              | 0                | 0                         | 0             | 0                 | 3,501,553             | 2,278,766                           |
| Chillicothe City School District             | School | Ross      | 0              | 0                | 0                         | 0             | 0                 | 3,237,723             | 14,374,602                          |
| Huntington Local School District             | School | Ross      | 0              | 0                | 0                         | 0             | 0                 | 1,315,145             | 1,448,175                           |
| Paint Valley Local School District           | School | Ross      | 0              | 0                | 0                         | 0             | 0                 | 854,095               | 1,835,681                           |
| Southeastern Local School District           | School | Ross      | 0              | 0                | 0                         | 0             | 0                 | 1,464,727             | 2,040,810                           |
| Union-Scioto Local School District           | School | Ross      | 0              | 0                | 0                         | 0             | 20,923            | 2,488,129             | 3,336,048                           |
| Zane Trace Local School District             | School | Ross      | 0              | 0                | 0                         | 0             | 75,000            | 1,300,009             | 4,564,088                           |

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| Liabilities (Continued)                              |        |          |                |                  |            |           |               |                   |                       |                                     |
|------------------------------------------------------|--------|----------|----------------|------------------|------------|-----------|---------------|-------------------|-----------------------|-------------------------------------|
| School                                               | Type   | County   | Claims Payable | Unearned Revenue | Advances   |           | Notes Payable | Other Liabilities | * Total Liabilities * | Total Deferred Inflows Of Resources |
|                                                      |        |          |                |                  | From Funds | Other     |               |                   |                       |                                     |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 1,239          | 0                | 0          | 0         | 0             | 346,324           | 2,196,859             | 5,963,628                           |
| Fremont City School District                         | School | Sandusky | 0              | 79,990           | 0          | 0         | 0             | 0                 | 555,816               | 1,568,268                           |
| Gibsonburg Exempted Village School District          | School | Sandusky | 0              | 0                | 0          | 0         | 0             | 169,190           | 1,161,640             | 2,302,301                           |
| Woodmore Local School District                       | School | Sandusky | 0              | 0                | 36,735     | 0         | 0             | 201,026           | 940,227               | 6,666,730                           |
| Bloom Vernon Local School District                   | School | Scioto   | 0              | 0                | 22,896     | 0         | 0             | 0                 | 985,828               | 2,189,455                           |
| Clay Local School District                           | School | Scioto   | 0              | 0                | 0          | 0         | 0             | 0                 | 773,853               | 1,507,044                           |
| Green Local School District                          | School | Scioto   | 0              | 0                | 0          | 0         | 0             | 0                 | 866,951               | 1,906,238                           |
| Minford Local School District                        | School | Scioto   | 0              | 0                | 0          | 0         | 0             | 0                 | 1,437,129             | 2,396,601                           |
| New Boston Local School District                     | School | Scioto   | 0              | 0                | 0          | 0         | 0             | 0                 | 651,006               | 2,612,964                           |
| Northwest Local School District                      | School | Scioto   | 0              | 0                | 0          | 0         | 0             | 0                 | 2,264,607             | 2,595,416                           |
| Portsmouth City School District                      | School | Scioto   | 0              | 0                | 0          | 0         | 0             | 0                 | 2,724,267             | 7,539,565                           |
| Washington-Nile Local School District                | School | Scioto   | 0              | 0                | 0          | 0         | 0             | 0                 | 1,618,609             | 2,190,078                           |
| Wheelersburg Local School District                   | School | Scioto   | 0              | 0                | 0          | 0         | 0             | 0                 | 1,510,177             | 3,937,009                           |
| Bettsville Local School District                     | School | Seneca   | 0              | 0                | 0          | 0         | 0             | 0                 | 0                     | 0                                   |
| Seneca-East Local School District                    | School | Seneca   | 0              | 0                | 27,819     | 0         | 0             | 158,087           | 976,925               | 3,222,774                           |
| Tiffin City School District                          | School | Seneca   | 0              | 0                | 0          | 0         | 0             | 370,324           | 2,890,966             | 12,719,257                          |
| Anna Local School District                           | School | Shelby   | 0              | 0                | 0          | 0         | 0             | 0                 | 1,158,304             | 2,687,106                           |
| Botkins Local School District                        | School | Shelby   | 0              | 0                | 0          | 0         | 0             | 0                 | 1,426,345             | 4,594,125                           |
| Fort Loramie Local School District                   | School | Shelby   | 0              | 13,061           | 0          | 400,000   | 0             | 0                 | 1,237,963             | 2,459,533                           |
| Hardin-Houston Local School District                 | School | Shelby   | 0              | 0                | 0          | 0         | 0             | 0                 | 701,728               | 2,340,285                           |
| Russia Local School District                         | School | Shelby   | 0              | 0                | 0          | 0         | 0             | 0                 | 443,179               | 1,314,932                           |
| Alliance City School District                        | School | Stark    | 0              | 0                | 0          | 0         | 0             | 0                 | 818,844               | 1,773,854                           |
| Canton City School District                          | School | Stark    | 0              | 0                | 0          | 0         | 0             | 0                 | 16,169,123            | 41,529,236                          |
| Canton Local School District                         | School | Stark    | 0              | 0                | 0          | 0         | 0             | 453,826           | 3,318,170             | 11,422,721                          |
| Fairless Local School District                       | School | Stark    | 0              | 0                | 0          | 0         | 0             | 0                 | 2,095,431             | 5,751,145                           |
| Jackson Local School District                        | School | Stark    | 0              | 21,023           | 0          | 0         | 0             | 1,072,088         | 6,549,632             | 44,064,502                          |
| Lake Local School District                           | School | Stark    | 0              | 0                | 0          | 0         | 0             | 0                 | 3,745,984             | 15,112,529                          |
| Louisville City School District                      | School | Stark    | 0              | 0                | 0          | 0         | 0             | 0                 | 3,469,188             | 10,109,600                          |
| Marlington Local School District                     | School | Stark    | 0              | 184,436          | 0          | 0         | 0             | 0                 | 2,448,475             | 8,821,323                           |
| Massillon City School District                       | School | Stark    | 0              | 0                | 0          | 0         | 0             | 0                 | 727,545               | 3,382,324                           |
| Minerva Local School District                        | School | Stark    | 0              | 0                | 150,000    | 0         | 0             | 14,142            | 1,894,554             | 6,066,099                           |
| North Canton City School District                    | School | Stark    | 0              | 560              | 0          | 0         | 0             | 801,389           | 7,790,555             | 29,933,679                          |
| Perry Local School District                          | School | Stark    | 0              | 0                | 0          | 0         | 0             | 228,249           | 6,574,186             | 18,974,110                          |
| Plain Local School District                          | School | Stark    | 0              | 324,099          | 0          | 0         | 0             | 824,876           | 6,057,460             | 31,219,863                          |
| Sandy Valley Local School District                   | School | Stark    | 0              | 0                | 0          | 0         | 0             | 227,403           | 1,877,925             | 4,337,829                           |
| Tuslaw Local School District                         | School | Stark    | 0              | 0                | 0          | 0         | 0             | 0                 | 1,471,150             | 5,674,282                           |
| Akron City School District                           | School | Summit   | 0              | 38,228           | 0          | 0         | 0             | 41,716,331        | 104,039,597           | 31,451,605                          |
| Barberton City School District                       | School | Summit   | 0              | 20,945           | 0          | 0         | 0             | 635,064           | 4,902,386             | 15,353,793                          |
| Copley-Fairlawn City School District                 | School | Summit   | 0              | 0                | 0          | 0         | 0             | 0                 | 4,198,329             | 27,668,660                          |
| Coventry Local School District                       | School | Summit   | 0              | 0                | 0          | 441,150   | 0             | 0                 | 5,169,169             | 19,780,897                          |
| Cuyahoga Falls City School District                  | School | Summit   | 0              | 26,722           | 0          | 0         | 0             | 626,646           | 6,303,843             | 24,854,245                          |
| Green Local School District                          | School | Summit   | 0              | 0                | 0          | 1,333,334 | 0             | 0                 | 7,350,334             | 22,357,156                          |
| Hudson City School District                          | School | Summit   | 6,924          | 0                | 0          | 0         | 0             | 1,057,046         | 7,671,319             | 37,766,060                          |
| Mogadore Local School District                       | School | Summit   | 0              | 0                | 0          | 0         | 0             | 0                 | 940,370               | 3,213,110                           |
| Nordonia Hills City School District                  | School | Summit   | 0              | 0                | 0          | 0         | 0             | 0                 | 3,617,389             | 29,323,852                          |

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| <b>Liabilities (Continued)</b>                 |        |            |                |                  |                           |               |                   |                       |                                     |
|------------------------------------------------|--------|------------|----------------|------------------|---------------------------|---------------|-------------------|-----------------------|-------------------------------------|
| School                                         | Type   | County     | Claims Payable | Unearned Revenue | Advances From Other Funds | Notes Payable | Other Liabilities | * Total Liabilities * | Total Deferred Inflows Of Resources |
| Norton City School District                    | School | Summit     | 0              | 4,244            | 63,404                    | 0             | 0                 | 2,238,051             | 9,411,702                           |
| Revere Local School District                   | School | Summit     | 0              | 0                | 0                         | 0             | 0                 | 4,177,315             | 25,358,491                          |
| Springfield Local School District              | School | Summit     | 0              | 0                | 0                         | 0             | 0                 | 7,402,368             | 13,032,847                          |
| Stow-Munroe Falls City School District         | School | Summit     | 0              | 21,395           | 0                         | 0             | 0                 | 6,545,952             | 30,587,215                          |
| Tallmadge City School District                 | School | Summit     | 0              | 0                | 0                         | 0             | 0                 | 2,720,287             | 15,092,908                          |
| Twinsburg City School District                 | School | Summit     | 0              | 1,702            | 0                         | 0             | 11,258            | 5,512,336             | 27,180,990                          |
| Woodridge Local School District                | School | Summit     | 283,531        | 0                | 0                         | 0             | 0                 | 3,339,995             | 16,489,226                          |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 0              | 0                | 0                         | 0             | 0                 | 415,903               | 1,600,520                           |
| Bristol Local School District                  | School | Trumbull   | 0              | 0                | 0                         | 0             | 105,831           | 685,310               | 3,093,935                           |
| Brookfield Local School District               | School | Trumbull   | 0              | 0                | 0                         | 0             | 1,023,000         | 2,812,624             | 5,509,782                           |
| Champion Local School District                 | School | Trumbull   | 0              | 0                | 0                         | 0             | 226,016           | 1,500,392             | 7,233,227                           |
| Girard City School District                    | School | Trumbull   | 0              | 0                | 0                         | 0             | 294,288           | 1,757,456             | 6,156,624                           |
| Howland Local School District                  | School | Trumbull   | 0              | 0                | 0                         | 0             | 0                 | 3,522,240             | 18,486,510                          |
| Hubbard Exempted Village School District       | School | Trumbull   | 0              | 0                | 0                         | 0             | 0                 | 2,565,107             | 8,400,453                           |
| Joseph Badger Local School District            | School | Trumbull   | 0              | 0                | 0                         | 0             | 0                 | 772,465               | 3,892,678                           |
| Labrae Local School District                   | School | Trumbull   | 0              | 0                | 0                         | 0             | 235,384           | 1,777,824             | 5,268,173                           |
| Lakeview Local School District                 | School | Trumbull   | 0              | 0                | 0                         | 0             | 52,500            | 1,878,715             | 9,594,069                           |
| Liberty Local School District                  | School | Trumbull   | 0              | 0                | 0                         | 886,422       | 0                 | 2,196,739             | 10,167,696                          |
| Lordstown Local School District                | School | Trumbull   | 10,318         | 0                | 0                         | 0             | 123,370           | 814,422               | 3,696,966                           |
| Maplewood Local School District                | School | Trumbull   | 0              | 0                | 0                         | 0             | 0                 | 787,945               | 3,000,632                           |
| Mathews Local School District                  | School | Trumbull   | 0              | 0                | 0                         | 0             | 0                 | 1,103,557             | 5,845,384                           |
| McDonald Local School District                 | School | Trumbull   | 0              | 0                | 0                         | 0             | 0                 | 735,506               | 2,096,243                           |
| Newton Falls Exempted Village School District  | School | Trumbull   | 0              | 0                | 0                         | 0             | 0                 | 1,321,759             | 4,092,626                           |
| Niles City School District                     | School | Trumbull   | 0              | 0                | 0                         | 0             | 0                 | 2,729,755             | 10,088,147                          |
| Southington Local School District              | School | Trumbull   | 0              | 0                | 0                         | 0             | 0                 | 535,528               | 2,198,369                           |
| Warren City School District                    | School | Trumbull   | 0              | 0                | 0                         | 0             | 0                 | 7,413,317             | 18,880,847                          |
| Weathersfield Local School District            | School | Trumbull   | 0              | 0                | 0                         | 0             | 0                 | 2,137,181             | 3,435,638                           |
| Claymont City School District                  | School | Tuscarawas | 0              | 0                | 0                         | 0             | 360,914           | 1,978,216             | 3,700,383                           |
| Dover City School District                     | School | Tuscarawas | 0              | 0                | 3,704                     | 0             | 0                 | 3,630,308             | 11,015,889                          |
| Garaway Local School District                  | School | Tuscarawas | 0              | 0                | 0                         | 0             | 192,791           | 1,686,442             | 5,347,705                           |
| Indian Valley Local School District            | School | Tuscarawas | 0              | 0                | 0                         | 0             | 0                 | 2,310,220             | 5,333,530                           |
| New Philadelphia City School District          | School | Tuscarawas | 0              | 0                | 2,100                     | 0             | 0                 | 3,081,313             | 12,938,207                          |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 0              | 0                | 0                         | 0             | 185,224           | 1,957,335             | 2,851,792                           |
| Tuscarawas Valley Local School District        | School | Tuscarawas | 0              | 0                | 351                       | 0             | 0                 | 1,301,471             | 5,574,100                           |
| Fairbanks Local School District                | School | Union      | 0              | 0                | 0                         | 0             | 171,854           | 1,030,334             | 5,763,322                           |
| Marysville Exempted Village School District    | School | Union      | 0              | 0                | 0                         | 445,000       | 1,206,407         | 8,074,493             | 32,084,602                          |
| North Union Local School District              | School | Union      | 0              | 0                | 0                         | 0             | 0                 | 2,021,865             | 4,767,168                           |
| Lincolnview Local School District              | School | Van Wert   | 0              | 0                | 0                         | 0             | 128,261           | 1,031,607             | 3,205,139                           |
| Vinton Local School District                   | School | Vinton     | 0              | 0                | 0                         | 0             | 90,000            | 4,244,115             | 6,796,737                           |
| Carlisle Local School District                 | School | Warren     | 0              | 0                | 0                         | 0             | 30,000            | 2,098,239             | 4,737,206                           |
| Franklin City School District                  | School | Warren     | 0              | 0                | 0                         | 0             | 0                 | 3,011,876             | 14,037,235                          |
| Kings Local School District                    | School | Warren     | 0              | 0                | 0                         | 0             | 0                 | 4,231,234             | 28,140,266                          |
| Little Miami Local School District             | School | Warren     | 0              | 0                | 0                         | 0             | 0                 | 2,646,714             | 31,501,248                          |
| Mason City School District                     | School | Warren     | 1,384,724      | 0                | 0                         | 7,800,000     | 0                 | 23,712,675            | 65,167,512                          |
| Springboro Community City School District      | School | Warren     | 0              | 0                | 0                         | 0             | 0                 | 5,987,645             | 30,946,177                          |

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| Liabilities (Continued)                     |        |            |                |                  |                           |               |                   |                       |                                     |
|---------------------------------------------|--------|------------|----------------|------------------|---------------------------|---------------|-------------------|-----------------------|-------------------------------------|
| School                                      | Type   | County     | Claims Payable | Unearned Revenue | Advances From Other Funds | Notes Payable | Other Liabilities | * Total Liabilities * | Total Deferred Inflows Of Resources |
| Belpre City School District                 | School | Washington | 0              | 0                | 0                         | 0             | 173,541           | 1,202,115             | 3,676,467                           |
| Frontier Local School District              | School | Washington | 0              | 0                | 4,102                     | 0             | 0                 | 855,229               | 1,543,783                           |
| Warren Local School District                | School | Washington | 0              | 0                | 0                         | 0             | 0                 | 2,175,352             | 9,246,997                           |
| Wolf Creek Local School District            | School | Washington | 0              | 0                | 0                         | 0             | 0                 | 668,169               | 5,879,766                           |
| Chippewa Local School District              | School | Wayne      | 0              | 0                | 500                       | 0             | 214,441           | 1,680,367             | 4,338,543                           |
| Dalton Local School District                | School | Wayne      | 0              | 0                | 0                         | 0             | 156,538           | 1,991,654             | 4,861,707                           |
| Wooster City School District                | School | Wayne      | 0              | 0                | 0                         | 0             | 639,172           | 6,617,093             | 27,545,603                          |
| Bowling Green City School District          | School | Wood       | 0              | 0                | 0                         | 0             | 0                 | 2,234,385             | 14,104,508                          |
| Eastwood Local School District              | School | Wood       | 0              | 0                | 0                         | 0             | 254,940           | 1,670,294             | 6,260,022                           |
| North Baltimore Local School District       | School | Wood       | 0              | 0                | 0                         | 0             | 0                 | 941,293               | 3,647,423                           |
| Otsego Local School District                | School | Wood       | 0              | 0                | 0                         | 0             | 0                 | 2,103,514             | 5,142,170                           |
| Perrysburg Exempted Village School District | School | Wood       | 0              | 106,947          | 0                         | 0             | 0                 | 6,966,093             | 23,802,943                          |
| Rossford Exempted Village School District   | School | Wood       | 0              | 0                | 0                         | 0             | 0                 | 221,406               | 257,454                             |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Fund Balances                                             |         |            |              |            |           |            |             | * Total Fund Balances<br>Deficits * | * Total Liabilities<br>Deferred Inflows<br>Of Resources And<br>Fund Balances * |
|-----------------------------------------------------------|---------|------------|--------------|------------|-----------|------------|-------------|-------------------------------------|--------------------------------------------------------------------------------|
| School                                                    | Type    | County     | Nonspendable | Restricted | Committed | Assigned   | Unassigned  |                                     |                                                                                |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 289,125      | 34,384,385 | 0         | 6,866,456  | (617,493)   | 40,922,473                          | 64,119,247                                                                     |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 58,179       | 1,497,791  | 121,141   | 92,686     | 4,242,235   | 6,012,032                           | 8,864,052                                                                      |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 41,366       | 2,924,834  | 0         | 819,044    | 4,149,036   | 7,934,280                           | 14,288,807                                                                     |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 75,941       | 133,630    | 0         | 923,541    | 3,255,202   | 4,388,314                           | 8,494,301                                                                      |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 75,144       | 92,745     | 200,000   | 66,935     | 1,711,695   | 2,146,519                           | 4,629,738                                                                      |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 211,868      | 3,855,746  | 323,492   | 100,761    | 4,119,226   | 8,611,093                           | 11,268,793                                                                     |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 0            | 7,451,703  | 3,839,698 | 4,476,782  | 7,680,975   | 23,449,158                          | 42,912,072                                                                     |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 0            | 98,441     | 0         | 1,949,852  | 6,691,623   | 8,739,916                           | 15,139,953                                                                     |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 0            | 251,371    | 0         | 1,436,239  | 8,894,439   | 10,582,049                          | 15,103,145                                                                     |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 2,995        | 3,580,040  | 0         | 375,255    | 2,672,402   | 6,630,692                           | 9,079,946                                                                      |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 11,991       | 57,962     | 16,674    | 364,416    | 153,648     | 604,691                             | 2,364,477                                                                      |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 30,404       | 19,162     | 210,471   | 1,870,720  | 12,561,231  | 14,691,988                          | 25,604,884                                                                     |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 36,354       | 12,675     | 0         | 3,016,730  | 6,405,799   | 9,471,558                           | 18,768,342                                                                     |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 75,502       | 3,908,545  | 2,000,000 | 478,437    | 25,600,958  | 32,063,442                          | 41,790,171                                                                     |
| Ehove Career Center                                       | CC/JVSD | Erie       | 99,346       | 19,867     | 134,783   | 1,248,301  | 3,801,100   | 5,303,397                           | 14,226,992                                                                     |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 131,026      | 466,022    | 0         | 1,368,117  | 17,443,497  | 19,408,662                          | 32,098,837                                                                     |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 124,313      | 2,244,655  | 31,667    | 2,823,903  | 2,041,176   | 7,265,714                           | 11,335,620                                                                     |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 63,120       | 4,801,293  | 0         | 60,623     | 3,595,492   | 8,520,528                           | 18,354,843                                                                     |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 0            | 703,332    | 5,523,519 | 221,961    | 37,837,122  | 44,285,934                          | 75,000,056                                                                     |
| Four County Career Center                                 | CC/JVSD | Henry      | 182,740      | 3,306,813  | 0         | 1,749,710  | 3,084,897   | 8,324,160                           | 15,842,322                                                                     |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 108,995      | 386,604    | 395,730   | 41,397     | 0           | 932,726                             | 4,108,003                                                                      |
| Knox County Career Center                                 | CC/JVSD | Knox       | 46,029       | 2,041,888  | 5,979     | 1,647,416  | 7,684,827   | 11,426,139                          | 16,500,793                                                                     |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 1,535,738    | 51,149     | 0         | 4,292,662  | (1,131,266) | 4,748,283                           | 12,921,054                                                                     |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 329          | 2,084,852  | 49,462    | 13,384     | 1,105,937   | 3,253,964                           | 7,218,540                                                                      |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 66,396       | 1,732,322  | 37,372    | 228,672    | 9,080,516   | 11,145,278                          | 21,363,435                                                                     |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 0            | 167,547    | 585,407   | 188,865    | 8,964,889   | 9,906,708                           | 16,259,577                                                                     |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 16,264       | 3,476,358  | 62,013    | 916,306    | 5,626,602   | 10,097,543                          | 22,867,098                                                                     |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 107,621      | 490,719    | 0         | 9,659,159  | 0           | 10,257,499                          | 18,104,054                                                                     |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 19,729       | 196,535    | 524       | 15,096,949 | 6,225,137   | 21,538,874                          | 29,276,032                                                                     |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 60,519       | 110,039    | 0         | 2,727,443  | 376         | 2,898,377                           | 6,758,309                                                                      |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 126,989      | 436,382    | 0         | 263,463    | 11,016,056  | 11,842,890                          | 20,659,856                                                                     |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 58,007       | 2,994,857  | 36,006    | 777,867    | 5,566,321   | 9,433,058                           | 15,941,187                                                                     |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 0            | 898,643    | 0         | 809,676    | 3,804,420   | 5,512,739                           | 20,489,381                                                                     |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 193,512      | 11,934,751 | 3,680,090 | 446,914    | 13,823,884  | 30,079,151                          | 44,798,918                                                                     |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 2,068        | 1,065,235  | 0         | 10,818     | 4,122,158   | 5,200,279                           | 7,200,848                                                                      |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 106,799      | 65,467     | 668,671   | 995,622    | 23,312,257  | 25,148,816                          | 32,187,828                                                                     |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 126,617      | 4,432,990  | 3,117,251 | 1,191,699  | 6,914,122   | 15,782,679                          | 21,002,192                                                                     |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 0            | 4,217,497  | 404,842   | 286,503    | 9,229,964   | 14,138,806                          | 20,490,004                                                                     |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 46,867       | 1,980,515  | 266,800   | 6,778,510  | 6,200,520   | 15,273,212                          | 21,222,007                                                                     |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 0            | 5,629,999  | 0         | 526,112    | 1,665,511   | 7,821,622                           | 11,478,063                                                                     |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 10,706       | 25,937     | 48,063    | 1,144,677  | 7,269,153   | 8,498,536                           | 11,911,489                                                                     |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 0            | 524,847    | 11,000    | 92,302     | 7,876,403   | 8,504,552                           | 12,119,910                                                                     |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 36,123       | 60,009     | 662,220   | 316,138    | 6,233,866   | 7,308,356                           | 15,684,290                                                                     |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 126,804      | 5,528,233  | 0         | 801,029    | 12,515,042  | 18,971,108                          | 25,947,010                                                                     |
| Vantage Career Center                                     | CC/JVSD | Van Wert   | 148,431      | 3,564,396  | 438,244   | 336,733    | 5,380,758   | 9,868,562                           | 14,730,561                                                                     |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Fund Balances                                  |         |            |              |            |           |           |             |                                        | * Total Liabilities<br>Deferred Inflows<br>Of Resources And<br>Fund Balances * |
|------------------------------------------------|---------|------------|--------------|------------|-----------|-----------|-------------|----------------------------------------|--------------------------------------------------------------------------------|
| School                                         | Type    | County     | Nonspendable | Restricted | Committed | Assigned  | Unassigned  | * Total Fund<br>Balances<br>Deficits * |                                                                                |
| Warren County Career Center                    | CC/JVSD | Warren     | 11,241       | 478,190    | 0         | 7,259,498 | 10,329,004  | 18,077,933                             | 27,691,296                                                                     |
| Washington County Career Center                | CC/JVSD | Washington | 25,613       | 140,895    | 28,536    | 202,581   | 3,728,258   | 4,125,883                              | 7,011,133                                                                      |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 5,820        | 5,090,833  | 0         | 608,409   | 7,497,158   | 13,202,220                             | 19,403,412                                                                     |
| Penta Career Center                            | CC/JVSD | Wood       | 85,748       | 7,301,427  | 3,844,502 | 1,650,388 | 4,265,243   | 17,147,308                             | 34,314,645                                                                     |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 3,355        | 424,742    | 53,348    | 130,924   | 201,499     | 813,868                                | 2,092,388                                                                      |
| Brown County Educational Service Center        | ESC     | Brown      | 96,803       | 0          | 7,000     | 17,652    | 1,603,809   | 1,725,264                              | 2,198,845                                                                      |
| Clark County Educational Service Center        | ESC     | Clark      | 0            | 332,059    | 0         | 231,071   | 979,743     | 1,542,873                              | 2,539,169                                                                      |
| Clermont County Educational Service Center     | ESC     | Clermont   | 0            | 21,769     | 0         | 23,228    | 5,759,287   | 5,804,284                              | 7,467,616                                                                      |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 0            | 5,868      | 0         | 152,871   | 1,852,705   | 2,011,444                              | 2,320,589                                                                      |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 3,401        | 84,168     | 0         | 88,640    | 447,249     | 623,458                                | 1,789,805                                                                      |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 126,630      | 749,496    | 0         | 5,108,554 | 7,972,044   | 13,956,724                             | 21,183,239                                                                     |
| North Point Educational Service Center         | ESC     | Erie       | 34,593       | 43,726     | 0         | 251,552   | 6,055,522   | 6,385,393                              | 8,962,079                                                                      |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 7,170        | 0          | 0         | 427,227   | 948,611     | 1,383,008                              | 2,478,439                                                                      |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 4,889        | 145,206    | 0         | 1,826,292 | 12,006,248  | 13,982,635                             | 24,466,559                                                                     |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 0            | 348,363    | 0         | 0         | (9,559)     | 338,804                                | 499,607                                                                        |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 0            | 333        | 0         | 0         | 1,421,147   | 1,421,480                              | 1,506,809                                                                      |
| Geauga County Educational Service Center       | ESC     | Geauga     | 0            | 54,330     | 0         | 9,524     | 1,171,291   | 1,235,145                              | 2,446,739                                                                      |
| Greene County Educational Service Center       | ESC     | Greene     | 0            | 80,345     | 0         | 88,530    | 1,541,481   | 1,710,356                              | 3,101,119                                                                      |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 968          | 5,550      | 0         | 0         | (3,271)     | 3,247                                  | 121,191                                                                        |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 10,185       | 1,926,637  | 300,000   | 1,547,771 | 7,025,191   | 10,809,784                             | 19,963,900                                                                     |
| Hancock County Educational Service Center      | ESC     | Hancock    | 0            | 1,205      | 0         | 0         | 0           | 1,205                                  | 31,052                                                                         |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 33,637       | 0          | 0         | 16,099    | 2,342,211   | 2,391,947                              | 2,628,720                                                                      |
| Knox County Educational Service Center         | ESC     | Knox       | 0            | 43,241     | 0         | 0         | 446,568     | 489,809                                | 911,033                                                                        |
| Lake County Educational Service Center         | ESC     | Lake       | 3,901        | 458,080    | 0         | 80,481    | 1,818,116   | 2,360,578                              | 9,177,432                                                                      |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 0            | 14,635     | 0         | 0         | 1,719,294   | 1,733,929                              | 1,911,076                                                                      |
| Lorain County Educational Service Center       | ESC     | Lorain     | 0            | 79,942     | 0         | 172,333   | 1,450,603   | 1,702,878                              | 3,028,045                                                                      |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 0            | 427,493    | 2,023,482 | 213,607   | 4,304,874   | 6,969,456                              | 9,282,657                                                                      |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 39,986       | 579,991    | 681,006   | 282,861   | (103,998)   | 1,479,846                              | 6,106,542                                                                      |
| Medina County Educational Service Center       | ESC     | Medina     | 0            | 456,656    | 258,175   | 107,922   | 398,102     | 1,220,855                              | 1,398,791                                                                      |
| Miami County Educational Service Center        | ESC     | Miami      | 10,671       | 2,485      | 250,917   | 30,137    | 3,203,225   | 3,497,435                              | 5,262,599                                                                      |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 0            | 1,235,012  | 0         | 2,105,565 | 12,307,064  | 15,647,641                             | 20,292,707                                                                     |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 235,240      | 47,177     | 39,897    | 119,387   | 2,473,919   | 2,915,620                              | 5,497,259                                                                      |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 0            | 88,606     | 43,516    | 21,897    | 506,800     | 660,819                                | 1,089,588                                                                      |
| Portage County Educational Service Center      | ESC     | Portage    | 0            | 63,263     | 0         | 0         | (519,708)   | (456,445)                              | 1,050,327                                                                      |
| Putnam County Educational Service Center       | ESC     | Putnam     | 0            | 210,204    | 0         | 58,734    | 739,223     | 1,008,161                              | 1,771,408                                                                      |
| Ross-Pike Educational Service District         | ESC     | Ross       | 0            | 86,605     | 21,153    | 1,439,073 | 1,390,689   | 2,937,520                              | 4,467,445                                                                      |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 0            | 76,385     | 0         | 90,868    | 1,326,729   | 1,493,982                              | 2,561,557                                                                      |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 4,883        | 73,388     | 0         | 0         | (1,376,501) | (1,298,230)                            | 1,209,383                                                                      |
| Stark County Educational Service Center        | ESC     | Stark      | 6,037        | 232,022    | 0         | 108,948   | 1,180,724   | 1,527,731                              | 6,339,241                                                                      |
| Summit County Educational Service Center       | ESC     | Summit     | 0            | 97,381     | 0         | 63,090    | 4,067,130   | 4,227,601                              | 8,879,201                                                                      |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 11,932       | 5,727      | 13,833    | 53,182    | 4,377,480   | 4,462,154                              | 7,929,716                                                                      |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 0            | 9,127      | 0         | 209       | 911,950     | 921,286                                | 2,350,142                                                                      |
| Wood County Educational Service Center         | ESC     | Wood       | 1,562        | 2,365,030  | 121,000   | 32,982    | 2,312,443   | 4,833,017                              | 6,814,049                                                                      |
| Adams County/Ohio Valley School District       | School  | Adams      | 4,150        | 8,501,194  | 2,679,017 | 224,392   | 10,747,562  | 22,156,315                             | 33,769,948                                                                     |
| Manchester Local School District               | School  | Adams      | 50,437       | 1,806,441  | 0         | 4,280,740 | 4,487,593   | 10,625,211                             | 20,862,328                                                                     |



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| Fund Balances                                            |        |           |              |            |           |           |             |                                        | * Total Liabilities<br>Deferred Inflows<br>Of Resources And<br>Fund Balances * |
|----------------------------------------------------------|--------|-----------|--------------|------------|-----------|-----------|-------------|----------------------------------------|--------------------------------------------------------------------------------|
| School                                                   | Type   | County    | Nonspendable | Restricted | Committed | Assigned  | Unassigned  | * Total Fund<br>Balances<br>Deficits * |                                                                                |
| Delphos City School District                             | School | Allen     | 30,052       | 759,524    | 0         | 244,013   | (180,404)   | 853,185                                | 5,965,872                                                                      |
| Ashland City School District                             | School | Ashland   | 17,637       | 31,886,656 | 0         | 228,876   | 5,110,275   | 37,243,444                             | 66,766,800                                                                     |
| Hillsdale Local School District                          | School | Ashland   | 127,331      | 186,127    | 126,081   | 100,888   | 687,363     | 1,227,790                              | 6,441,360                                                                      |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 20,421       | 119,379    | 135,926   | 1,047,483 | 1,969,718   | 3,292,927                              | 8,529,353                                                                      |
| Mapleton Local School District                           | School | Ashland   | 42,031       | 981,434    | 0         | 674,894   | 580,668     | 2,279,027                              | 5,649,616                                                                      |
| Ashtabula Area City School District                      | School | Ashtabula | 123,836      | 13,614,762 | 171,333   | 416,281   | 2,079,075   | 16,405,287                             | 33,358,263                                                                     |
| Buckeye Local School District                            | School | Ashtabula | 84,151       | 351,928    | 738,657   | 87,633    | 3,287,997   | 4,550,366                              | 12,730,349                                                                     |
| Conneaut Area City School District                       | School | Ashtabula | 45,274       | 2,924,098  | 0         | 275,113   | 1,765,986   | 5,010,471                              | 11,117,747                                                                     |
| Geneva Area City School District                         | School | Ashtabula | 146,073      | 8,144,886  | 22,000    | 1,600,581 | 660,282     | 10,573,822                             | 21,652,270                                                                     |
| Grand Valley Local School District                       | School | Ashtabula | 58,616       | 5,184,268  | 95,971    | 815,220   | 527,993     | 6,682,068                              | 12,662,328                                                                     |
| Jefferson Area Local School District                     | School | Ashtabula | 12,747       | 3,306,673  | 1,343,410 | 141,152   | 2,005,747   | 6,809,729                              | 15,090,722                                                                     |
| Athens City School District                              | School | Athens    | 203,506      | 5,650,944  | 225,618   | 238,597   | 5,806,155   | 12,124,820                             | 32,945,649                                                                     |
| Federal-Hocking Local School District                    | School | Athens    | 5,419        | 1,572,864  | 11,518    | 0         | (151,772)   | 1,438,029                              | 2,577,705                                                                      |
| Nelsonville-York City School District                    | School | Athens    | 48,560       | 2,872,488  | 132,681   | 416,366   | 2,987,526   | 6,457,621                              | 10,167,635                                                                     |
| Trimble Local School District                            | School | Athens    | 27,390       | 399,777    | 157,473   | 120,220   | 2,292,170   | 2,997,030                              | 5,301,963                                                                      |
| Minster Local School District                            | School | Auglaize  | 41,326       | 1,087,491  | 0         | 671,979   | 1,360,899   | 3,161,695                              | 7,803,676                                                                      |
| New Bremen Local School District                         | School | Auglaize  | 5,600        | 1,644,450  | 0         | 321,241   | 5,139,251   | 7,110,542                              | 10,453,691                                                                     |
| Barnesville Exempted Village School District             | School | Belmont   | 37,007       | 1,509,249  | 402,520   | 251,656   | 3,758,934   | 5,959,366                              | 11,418,845                                                                     |
| Bellaire Local School District                           | School | Belmont   | 80,756       | 3,253,790  | 0         | 746,635   | 339,416     | 4,420,597                              | 9,309,621                                                                      |
| Bridgeport Exempted Village School District              | School | Belmont   | 42,510       | 942,774    | 0         | 287,315   | 953,526     | 2,226,125                              | 5,103,024                                                                      |
| Martins Ferry City School District                       | School | Belmont   | 36,057       | 1,677,691  | 0         | 0         | 521,277     | 2,235,025                              | 7,608,317                                                                      |
| Shadyside Local School District                          | School | Belmont   | 35,925       | 1,476,415  | 0         | 705,213   | 1,032,778   | 3,250,331                              | 6,929,970                                                                      |
| St. Clairsville-Richland City School District            | School | Belmont   | 23,653       | 375,770    | 0         | 260,155   | (156,940)   | 502,638                                | 10,949,422                                                                     |
| Union Local School District                              | School | Belmont   | 44,006       | 1,318,314  | 207,068   | 280,270   | (123,077)   | 1,726,581                              | 7,413,430                                                                      |
| Eastern Local School District                            | School | Brown     | 0            | 1,905,099  | 35,691    | 79,250    | 2,420,009   | 4,440,049                              | 9,334,402                                                                      |
| Fayetteville-Perry Local School District                 | School | Brown     | 0            | 2,128,859  | 0         | 107,941   | 962,717     | 3,199,517                              | 6,017,946                                                                      |
| Western Brown Local School District                      | School | Brown     | 13,613       | 3,953,817  | 0         | 624,315   | 1,553,106   | 6,144,851                              | 13,759,888                                                                     |
| Edgewood City School District                            | School | Butler    | 782,618      | 7,726,521  | 149,754   | 280,669   | 6,332,843   | 15,272,405                             | 39,756,696                                                                     |
| Fairfield City School District                           | School | Butler    | 0            | 2,754,767  | 0         | 2,481,803 | 21,604,124  | 26,840,694                             | 95,509,165                                                                     |
| Lakota Local School District                             | School | Butler    | 0            | 36,179,970 | 0         | 1,895,265 | 20,840,465  | 58,915,700                             | 197,242,142                                                                    |
| Madison Local School District                            | School | Butler    | 0            | 1,834,956  | 0         | 18,024    | 948,272     | 2,801,252                              | 9,791,295                                                                      |
| Middletown City School District                          | School | Butler    | 97,652       | 2,160,339  | 29,970    | 65,935    | (1,226,355) | 1,127,541                              | 41,350,567                                                                     |
| Monroe Local School District                             | School | Butler    | 1,875,920    | 3,540,255  | 0         | 586,434   | 2,559,424   | 8,562,033                              | 27,445,789                                                                     |
| New Miami Local School District                          | School | Butler    | 8,651        | 513,824    | 0         | 3,409,908 | (48,485)    | 3,883,898                              | 6,390,359                                                                      |
| Ross Local School District                               | School | Butler    | 0            | 9,748,376  | 1,069,456 | 477,740   | 6,029,809   | 17,325,381                             | 34,154,456                                                                     |
| Talawanda School District                                | School | Butler    | 115,771      | 10,590,183 | 0         | 1,227,221 | 23,696,494  | 35,629,669                             | 67,370,188                                                                     |
| Brown Local School District                              | School | Carroll   | 0            | 19,271,829 | 656,053   | 127,284   | 3,086,604   | 23,141,770                             | 33,508,750                                                                     |
| Carrollton Exempted Village School District              | School | Carroll   | 50,144       | 73,076     | 0         | 1,661,599 | 2,623,990   | 4,408,809                              | 14,716,378                                                                     |
| Mechanicsburg Exempted Village School District           | School | Champaign | 88,186       | 991,740    | 22,017    | 242,104   | 1,070,188   | 2,414,235                              | 5,752,456                                                                      |
| Triad Local School District                              | School | Champaign | 70,119       | 414,386    | 11,000    | 51,712    | 533,518     | 1,080,735                              | 4,535,391                                                                      |
| Clark Shawnee Local School District                      | School | Clark     | 39,988       | 778,572    | 11,000    | 198,400   | 1,719,058   | 2,747,018                              | 14,097,229                                                                     |
| Greenon Local School District                            | School | Clark     | 10,838       | 1,428,372  | 11,000    | 79,858    | 862,605     | 2,392,673                              | 12,820,734                                                                     |
| Northeastern Local School District                       | School | Clark     | 94,588       | 1,640,802  | 0         | 1,691,355 | 1,758,071   | 5,184,816                              | 21,953,220                                                                     |
| Northwestern Local School District                       | School | Clark     | 54,239       | 6,226,185  | 92,414    | 161,923   | 4,851,009   | 11,385,770                             | 22,238,069                                                                     |
| Southeastern Local School District                       | School | Clark     | 16,787       | 810,214    | 0         | 610,542   | 5,073,223   | 6,510,766                              | 9,723,835                                                                      |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Fund Balances                                             |        |            |              |             |             |            |             |                                        | * Total Liabilities<br>Deferred Inflows<br>Of Resources And<br>Fund Balances * |
|-----------------------------------------------------------|--------|------------|--------------|-------------|-------------|------------|-------------|----------------------------------------|--------------------------------------------------------------------------------|
| School                                                    | Type   | County     | Nonspendable | Restricted  | Committed   | Assigned   | Unassigned  | * Total Fund<br>Balances<br>Deficits * |                                                                                |
| Springfield City School District                          | School | Clark      | 0            | 16,014,346  | 91,332      | 2,050,295  | 23,468,272  | 41,624,245                             | 80,534,312                                                                     |
| Tecumseh Local School District                            | School | Clark      | 186,197      | 4,858,608   | 0           | 1,014,714  | 315,939     | 6,375,458                              | 17,805,091                                                                     |
| Batavia Local School District                             | School | Clermont   | 0            | 17,986,669  | 49,437      | 22,728     | (977,519)   | 17,081,315                             | 37,661,533                                                                     |
| Bethel-Tate Local School District                         | School | Clermont   | 0            | 3,067,569   | 0           | 1,067,293  | (48,042)    | 4,086,820                              | 9,219,557                                                                      |
| Clermont Northeastern Local School District               | School | Clermont   | 31,881       | 1,217,308   | 525,808     | 1,089,329  | 1,424,653   | 4,288,979                              | 11,064,373                                                                     |
| Felicity-Franklin Local School District                   | School | Clermont   | 17,051       | 1,264,710   | 0           | 98,467     | 1,699,939   | 3,080,167                              | 5,628,903                                                                      |
| Goshen Local School District                              | School | Clermont   | 2,138        | 2,496,807   | 11,000      | 187,396    | 3,959,618   | 6,656,959                              | 14,184,426                                                                     |
| Milford Exempted Village School District                  | School | Clermont   | 81,542       | 7,373,916   | 0           | 792,154    | 20,018,282  | 28,265,894                             | 68,506,364                                                                     |
| New Richmond Exempted Village School District             | School | Clermont   | 0            | 167,463     | 11,505      | 2,342,096  | 19,421,794  | 21,942,858                             | 38,586,345                                                                     |
| West Clermont Local School District                       | School | Clermont   | 48,546       | 12,421,751  | 917,008     | 509,762    | 8,330,043   | 22,227,110                             | 64,444,920                                                                     |
| Williamsburg Local School District                        | School | Clermont   | 28,448       | 922,554     | 64,470      | 33,989     | 1,653,875   | 2,703,336                              | 6,757,109                                                                      |
| Blanchester Local School District                         | School | Clinton    | 0            | 592,936     | 11,000      | 2,970,961  | 756,554     | 4,331,451                              | 10,572,975                                                                     |
| Clinton Massie Local School District                      | School | Clinton    | 0            | 1,231,994   | 0           | 597,065    | 1,189,667   | 3,018,726                              | 9,802,795                                                                      |
| East Clinton Local School District                        | School | Clinton    | 302,973      | 1,690,015   | 52,190      | 102,667    | 3,400,788   | 5,548,633                              | 10,432,145                                                                     |
| Wilmington City School District                           | School | Clinton    | 0            | 2,286,425   | 0           | 378,417    | 4,037,934   | 6,702,776                              | 23,417,686                                                                     |
| Beaver Local School District                              | School | Columbiana | 22,434       | 26,306,382  | 0           | 39,892     | (1,737,599) | 24,631,109                             | 36,306,482                                                                     |
| Columbiana Exempted Village School District               | School | Columbiana | 1,181        | 1,207,155   | 0           | 92,792     | 2,515,801   | 3,816,929                              | 9,114,614                                                                      |
| Crestview Local School District                           | School | Columbiana | 50,200       | 720,336     | 98,377      | 176,808    | 664,052     | 1,709,773                              | 5,574,521                                                                      |
| East Liverpool City School District                       | School | Columbiana | 0            | 8,611,752   | 0           | 618,890    | 550,031     | 9,780,673                              | 18,857,274                                                                     |
| East Palestine City School District                       | School | Columbiana | 0            | 919,011     | 0           | 235,100    | 111,541     | 1,265,652                              | 5,311,632                                                                      |
| Lisbon Exempted Village School District                   | School | Columbiana | 28,506       | 1,632,746   | 44,063      | 101,221    | 2,124,532   | 3,931,068                              | 7,073,683                                                                      |
| Salem City School District                                | School | Columbiana | 12,687       | 1,876,672   | 63,057      | 0          | (173,349)   | 1,779,067                              | 13,753,123                                                                     |
| Southern Local School District                            | School | Columbiana | 10,040       | 697,637     | 0           | 0          | (613,996)   | 93,681                                 | 3,465,390                                                                      |
| United Local School District                              | School | Columbiana | 28,678       | 277,904     | 310,362     | 773,628    | 3,288,304   | 4,678,876                              | 9,531,679                                                                      |
| Wellsville Local School District                          | School | Columbiana | 5,000        | 685,402     | 407,299     | 45,465     | 620,386     | 1,763,552                              | 4,071,544                                                                      |
| Coshocton City School District                            | School | Coshocton  | 15,313       | 2,182,878   | 0           | 140,161    | 562,764     | 2,901,116                              | 11,518,796                                                                     |
| Ridgewood Local School District                           | School | Coshocton  | 18,414       | 1,291,336   | 0           | 920,670    | 3,001,186   | 5,231,606                              | 9,292,937                                                                      |
| River View Local School District                          | School | Coshocton  | 81,470       | 1,850,381   | 75,016      | 378,560    | 3,982,238   | 6,367,665                              | 18,768,847                                                                     |
| Buckeye Central Local School District                     | School | Crawford   | 23,482       | 2,379,497   | 33,637      | 112,498    | 3,611,343   | 6,160,457                              | 9,094,724                                                                      |
| Bucyrus City School District                              | School | Crawford   | 5,920        | 1,027,998   | 0           | 936,311    | 3,238,631   | 5,208,860                              | 11,334,964                                                                     |
| Colonel Crawford Local School District                    | School | Crawford   | 18,665       | 2,954,923   | 718,777     | 317,129    | 1,223,006   | 5,232,500                              | 12,981,893                                                                     |
| Galion City School District                               | School | Crawford   | 7,578        | 2,516,614   | 0           | 164,190    | 1,512,611   | 4,200,993                              | 11,370,400                                                                     |
| Wynford Local School District                             | School | Crawford   | 9,028        | 1,131,744   | 185,016     | 83,373     | 326,815     | 1,735,976                              | 5,747,156                                                                      |
| Bay Village City School District                          | School | Cuyahoga   | 0            | 15,587,837  | 0           | 2,858,583  | 9,854,715   | 28,301,135                             | 54,053,262                                                                     |
| Beachwood City School District                            | School | Cuyahoga   | 99,275       | 4,621,456   | 505,624     | 1,858,365  | 26,627,633  | 33,712,353                             | 61,494,962                                                                     |
| Bedford City School District                              | School | Cuyahoga   | 357,157      | 1,373,766   | 352,135     | 941,798    | 14,073,655  | 17,098,511                             | 48,254,119                                                                     |
| Berea City School District                                | School | Cuyahoga   | 223,073      | 5,716,058   | 0           | 285,566    | 2,222,739   | 8,447,436                              | 71,118,202                                                                     |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 6,194        | 5,731,403   | 84,423      | 672,165    | 9,683,841   | 16,178,026                             | 53,565,224                                                                     |
| Brooklyn City School District                             | School | Cuyahoga   | 63,531       | 23,644,631  | 0           | 2,154,771  | 1,767,196   | 27,630,129                             | 40,798,373                                                                     |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 0            | 5,210,602   | 0           | 198,107    | 10,070,256  | 15,478,965                             | 38,657,859                                                                     |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 485,956      | 164,189,868 | 0           | 10,942,612 | 20,273,692  | 195,892,128                            | 283,957,578                                                                    |
| Cleveland Municipal School District                       | School | Cuyahoga   | 1,826,475    | 74,076,420  | 103,157,993 | 5,076,873  | 7,025,857   | 191,163,618                            | 652,858,798                                                                    |
| Cuyahoga Heights Local School District                    | School | Cuyahoga   | 32,412       | 2,252,511   | 0           | 285,516    | 4,111,385   | 6,681,824                              | 16,766,632                                                                     |
| East Cleveland City School District                       | School | Cuyahoga   | 110,771      | 5,504,071   | 0           | 2,393,927  | 14,054,988  | 22,063,757                             | 48,200,666                                                                     |
| Euclid City School District                               | School | Cuyahoga   | 41,928       | 7,897,855   | 203,365     | 1,376,437  | 407,625     | 9,927,210                              | 59,096,009                                                                     |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Fund Balances                                |        |           |              |             |            |            |             |                                        | * Total Liabilities<br>Deferred Inflows<br>Of Resources And<br>Fund Balances * |
|----------------------------------------------|--------|-----------|--------------|-------------|------------|------------|-------------|----------------------------------------|--------------------------------------------------------------------------------|
| School                                       | Type   | County    | Nonspendable | Restricted  | Committed  | Assigned   | Unassigned  | * Total Fund<br>Balances<br>Deficits * |                                                                                |
| Fairview Park City School District           | School | Cuyahoga  | 10,689       | 2,892,863   | 273,857    | 313,968    | 17,921,642  | 21,413,019                             | 37,825,532                                                                     |
| Garfield Heights City School District        | School | Cuyahoga  | 0            | 5,271,364   | 0          | 424,753    | 4,120,329   | 9,816,446                              | 34,569,196                                                                     |
| Independence Local School District           | School | Cuyahoga  | 0            | 3,345,897   | 0          | 59,008     | 7,374,063   | 10,778,968                             | 29,841,618                                                                     |
| Lakewood City School District                | School | Cuyahoga  | 0            | 69,294,007  | 774,169    | 1,459,662  | 19,289,153  | 90,816,991                             | 191,705,428                                                                    |
| Maple Heights City School District           | School | Cuyahoga  | 0            | 9,850,305   | 0          | 348,448    | (2,979,353) | 7,219,400                              | 32,594,341                                                                     |
| Mayfield City School District                | School | Cuyahoga  | 220,119      | 18,095,214  | 640,771    | 7,922,526  | 26,630,283  | 53,508,913                             | 107,177,048                                                                    |
| North Olmsted City School District           | School | Cuyahoga  | 27,527       | 1,721,020   | 1,735,073  | 2,100,418  | 18,812,008  | 24,396,046                             | 66,830,455                                                                     |
| North Royalton City School District          | School | Cuyahoga  | 84,169       | 5,609,076   | 1,200      | 870,004    | 11,759,457  | 18,323,906                             | 55,621,959                                                                     |
| Olmsted Falls City School District           | School | Cuyahoga  | 412,118      | 4,543,038   | 10,000     | 1,339,202  | 7,456,364   | 13,760,722                             | 46,913,642                                                                     |
| Orange City School District                  | School | Cuyahoga  | 115,562      | 9,986,832   | 2,992,152  | 2,515,877  | 25,949,518  | 41,559,941                             | 85,350,501                                                                     |
| Parma City School District                   | School | Cuyahoga  | 193,677      | 4,995,425   | 0          | 6,910,217  | 14,140,495  | 26,239,814                             | 118,432,292                                                                    |
| Richmond Heights Local School District       | School | Cuyahoga  | 0            | 48,050      | 0          | 62,425     | 1,087,540   | 1,198,015                              | 11,506,677                                                                     |
| Rocky River City School District             | School | Cuyahoga  | 59,766       | 3,768,459   | 437,820    | 528,029    | 6,878,820   | 11,672,894                             | 44,497,796                                                                     |
| Shaker Heights City School District          | School | Cuyahoga  | 36,928       | 7,180,779   | 0          | 4,248,345  | 22,915,485  | 34,381,537                             | 103,568,213                                                                    |
| Solon City School District                   | School | Cuyahoga  | 96,105       | 9,484,838   | 0          | 3,782,087  | 28,614,097  | 41,977,127                             | 98,398,815                                                                     |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 59,756       | 1,543,473   | 551,485    | 3,092,376  | 9,831,921   | 15,079,011                             | 66,291,967                                                                     |
| Strongsville City School District            | School | Cuyahoga  | 0            | 82,591,595  | 1,356,545  | 836,567    | 10,052,425  | 94,837,132                             | 149,344,690                                                                    |
| Warrensville Heights City School District    | School | Cuyahoga  | 0            | 5,591,745   | 945,044    | 12,489,008 | 4,332,973   | 23,358,770                             | 46,689,910                                                                     |
| Westlake City School District                | School | Cuyahoga  | 9,345        | 8,194,993   | 1,570,897  | 8,596,012  | 8,581,654   | 26,952,901                             | 76,483,950                                                                     |
| Greenville City School District              | School | Darke     | 56,330       | 49,702,674  | 407,469    | 80,015     | 7,980,674   | 58,227,162                             | 90,119,701                                                                     |
| Ayersville Local School District             | School | Defiance  | 21,946       | 162,120     | 229,449    | 733,587    | 3,209,881   | 4,356,983                              | 7,739,958                                                                      |
| Big Walnut Local School District             | School | Delaware  | 55,573       | 3,247,870   | 294,420    | 464,714    | 11,704,342  | 15,766,919                             | 34,461,021                                                                     |
| Buckeye Valley Local School District         | School | Delaware  | 11,358       | 2,057,065   | 831,982    | 2,600,873  | 5,553,533   | 11,054,811                             | 23,485,579                                                                     |
| Delaware City School District                | School | Delaware  | 299,355      | 25,475,598  | 0          | 469,327    | 10,393,911  | 36,638,191                             | 67,929,220                                                                     |
| Olentangy Local School District              | School | Delaware  | 458,915      | 43,530,075  | 0          | 7,642,505  | 75,286,399  | 126,917,894                            | 262,978,316                                                                    |
| Edison Local School District                 | School | Erie      | 51,543       | 2,047,272   | 0          | 350,934    | 1,948,428   | 4,398,177                              | 13,312,300                                                                     |
| Huron City School District                   | School | Erie      | 17,095       | 769,691     | 93,285     | 330,404    | 4,456,591   | 5,667,066                              | 17,456,405                                                                     |
| Kelleys Island Local School District         | School | Erie      | 2,759        | 57,345      | 40,990     | 1,007,648  | 47,104      | 1,155,846                              | 1,644,993                                                                      |
| Margaretta Local School District             | School | Erie      | 916          | 203,160     | 0          | 244,621    | 1,639,548   | 2,088,245                              | 8,969,237                                                                      |
| Perkins Local School District                | School | Erie      | 128,993      | 1,510,784   | 0          | 0          | (898,591)   | 741,186                                | 17,464,031                                                                     |
| Sandusky City School District                | School | Erie      | 10,000       | 2,080,963   | 0          | 234,941    | (1,063,157) | 1,262,747                              | 28,276,644                                                                     |
| Vermilion Local School District              | School | Erie      | 60,534       | 12,930,478  | 608,727    | 606,656    | 14,308,062  | 28,514,457                             | 48,012,725                                                                     |
| Amanda-Clearcreek Local School District      | School | Fairfield | 0            | 1,018,007   | 0          | 424,368    | 8,101,233   | 9,543,608                              | 14,953,151                                                                     |
| Bloom-Carroll Local School District          | School | Fairfield | 26,541       | 524,787     | 0          | 95,053     | 1,980,700   | 2,627,081                              | 12,445,247                                                                     |
| Fairfield Union Local School District        | School | Fairfield | 176,105      | 11,758,017  | 0          | 282,422    | 7,024,353   | 19,240,897                             | 27,368,390                                                                     |
| Lancaster City School District               | School | Fairfield | 418,816      | 71,616,029  | 1,084,705  | 5,588,297  | 33,597,332  | 112,305,179                            | 160,931,541                                                                    |
| Liberty Union-Thurston Local School District | School | Fairfield | 0            | 5,907,347   | 0          | 34,408     | 6,860,471   | 12,802,226                             | 18,477,141                                                                     |
| Pickerington Local School District           | School | Fairfield | 182,816      | 24,643,125  | 3,624,257  | 1,822,635  | 15,892,500  | 46,165,333                             | 107,572,048                                                                    |
| Miami Trace Local School District            | School | Fayette   | 0            | 6,506,093   | 1,731,915  | 2,132,130  | 12,318,639  | 22,688,777                             | 35,129,039                                                                     |
| Washington Court House City School District  | School | Fayette   | 12,204       | 4,491,227   | 0          | 260,957    | 1,993,713   | 6,758,101                              | 13,752,382                                                                     |
| Canal Winchester Local School District       | School | Franklin  | 15,051       | 4,998,883   | 69,682     | 3,199,315  | 13,101,450  | 21,384,381                             | 42,097,398                                                                     |
| Columbus City School District                | School | Franklin  | 478,166      | 189,382,373 | 8,354,518  | 59,801,949 | 223,024,743 | 481,041,749                            | 913,021,307                                                                    |
| Dublin City School District                  | School | Franklin  | 222,180      | 19,630,496  | 14,204,909 | 39,327,759 | 42,391,642  | 115,776,986                            | 349,039,232                                                                    |
| Gahanna-Jefferson City School District       | School | Franklin  | 77,574       | 7,001,898   | 28,851     | 14,528,932 | 4,916,949   | 26,554,204                             | 102,084,944                                                                    |
| Grandview Heights City School District       | School | Franklin  | 19,409       | 1,468,717   | 60,819     | 2,216,312  | 4,284,621   | 8,049,878                              | 18,426,622                                                                     |

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**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Fund Balances                                   |        |          |              |             |           |            |             |                                  | * Total Liabilities |
|-------------------------------------------------|--------|----------|--------------|-------------|-----------|------------|-------------|----------------------------------|---------------------|
|                                                 |        |          |              |             |           |            |             |                                  | Deferred Inflows    |
|                                                 |        |          |              |             |           |            |             |                                  | Of Resources And    |
| School                                          | Type   | County   | Nonspendable | Restricted  | Committed | Assigned   | Unassigned  | * Total Fund Balances Deficits * | Fund Balances *     |
| Groveport Madison Local School District         | School | Franklin | 15,163       | 2,934,082   | 0         | 252,431    | 5,890       | 3,207,566                        | 31,806,215          |
| Hamilton Local School District                  | School | Franklin | 0            | 4,313,543   | 0         | 276,121    | 9,444,596   | 14,034,260                       | 21,266,782          |
| Hilliard City School District                   | School | Franklin | 67,961       | 21,817,169  | 1,008,827 | 1,026,079  | 55,157,780  | 79,077,816                       | 179,479,166         |
| New Albany-Plain Local School District          | School | Franklin | 31,874       | 28,435,084  | 0         | 9,345,354  | 13,763,358  | 51,575,670                       | 97,544,596          |
| Southwestern City School District               | School | Franklin | 553,190      | 157,782,334 | 1,223,619 | 1,533,580  | 117,948,460 | 279,041,183                      | 466,059,568         |
| Upper Arlington City School District            | School | Franklin | 119,330      | 11,154,961  | 2,192,110 | 678,866    | 51,118,887  | 65,264,154                       | 122,917,728         |
| Westerville City School District                | School | Franklin | 740,546      | 20,235,128  | 175,524   | 1,679,597  | 68,514,715  | 91,345,510                       | 194,688,953         |
| Whitehall City School District                  | School | Franklin | 58,452       | 10,617,756  | 0         | 3,006,871  | 10,692,911  | 24,375,990                       | 36,580,502          |
| Worthington City School District                | School | Franklin | 190,377      | 39,331,056  | 5,689,223 | 1,566,045  | 77,416,825  | 124,193,526                      | 201,683,073         |
| Archbold Area Local School District             | School | Fulton   | 8,958        | 2,062,975   | 454,245   | 72,911     | 1,982,485   | 4,581,574                        | 13,161,370          |
| Wauseon Exempted Village School District        | School | Fulton   | 105,906      | 5,141,448   | 11,000    | 1,163,135  | (16,574)    | 6,404,915                        | 14,559,977          |
| Gallia Local School District                    | School | Gallia   | 92,000       | 9,916,683   | 0         | 3,748,037  | 878,887     | 14,635,607                       | 31,716,204          |
| Gallipolis City School District                 | School | Gallia   | 145,480      | 4,208,001   | 289,001   | 270,816    | (96,200)    | 4,817,098                        | 14,718,458          |
| Berkshire Local School District                 | School | Geauga   | 3,278        | 237,295     | 193,585   | 13,089     | 1,619,679   | 2,066,926                        | 7,226,503           |
| Cardinal Local School District                  | School | Geauga   | 56,448       | 1,390,624   | 0         | 22,477     | (568,954)   | 900,595                          | 9,122,974           |
| Kenston Local School District                   | School | Geauga   | 100,332      | 5,063,764   | 223,804   | 8,168,194  | 2,870,118   | 16,426,212                       | 45,560,874          |
| Ledgemont Local School District                 | School | Geauga   | 12,518       | 44,238      | 4,964     | 0          | (2,346,787) | (2,285,067)                      | 2,896,508           |
| West Geauga Local School District               | School | Geauga   | 0            | 1,755,335   | 165,340   | 1,547,094  | 8,855,017   | 12,322,786                       | 33,085,164          |
| Beavercreek City School District                | School | Greene   | 16,174       | 15,891,683  | 5,406,440 | 1,196,714  | 15,116,274  | 37,627,285                       | 111,879,825         |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 0            | 2,022,366   | 0         | 324,984    | 3,513,006   | 5,860,356                        | 25,299,975          |
| Cedar Cliff Local School District               | School | Greene   | 31,562       | 2,430,977   | 0         | 593,642    | 2,350,366   | 5,406,547                        | 8,659,211           |
| Fairborn City School District                   | School | Greene   | 32,222       | 2,638,934   | 425,454   | 3,837,998  | 3,660,285   | 10,594,893                       | 32,922,080          |
| Greeneview Local School District                | School | Greene   | 3,223        | 1,815,693   | 0         | 266,693    | 5,954,166   | 8,039,775                        | 13,922,804          |
| Xenia Community School District                 | School | Greene   | 22,888       | 6,072,577   | 0         | 1,064,619  | 9,960,668   | 17,120,752                       | 42,897,873          |
| Yellow Springs Exempted Village School District | School | Greene   | 4,694        | 403,932     | 0         | 1,399,627  | 1,716,767   | 3,525,020                        | 8,176,720           |
| Cambridge City School District                  | School | Guernsey | 236,148      | 3,706,233   | 85,549    | 393,454    | 540,281     | 4,961,665                        | 14,022,907          |
| East Guernsey Local School District             | School | Guernsey | 0            | 2,195,160   | 826,454   | 259,792    | 3,463,565   | 6,744,971                        | 10,905,835          |
| Rolling Hills Local School District             | School | Guernsey | 71,906       | 271,973     | 32,398    | 666,361    | 4,005,710   | 5,048,348                        | 12,844,601          |
| Cincinnati City School District                 | School | Hamilton | 1,462,439    | 94,935,693  | 0         | 19,161,684 | 137,906,726 | 253,466,542                      | 580,057,599         |
| Deer Park Community City School District        | School | Hamilton | 0            | 1,420,868   | 145       | 259,297    | 8,903,973   | 10,584,283                       | 18,350,776          |
| Finneytown Local School District                | School | Hamilton | 0            | 2,722,398   | 0         | 11,335     | 5,539,507   | 8,273,240                        | 18,833,941          |
| Forest Hills Local School District              | School | Hamilton | 1,027,072    | 4,861,445   | 1,316,503 | 3,757,083  | 18,543,817  | 29,505,920                       | 71,575,882          |
| Indian Hill Exempted Village School District    | School | Hamilton | 20,902       | 3,968,987   | 6,301,176 | 5,566,663  | 28,285,709  | 44,143,437                       | 67,883,172          |
| Loveland City School District                   | School | Hamilton | 0            | 4,949,102   | 0         | 356,793    | 7,447,251   | 12,753,146                       | 42,384,631          |
| Madeira City School District                    | School | Hamilton | 0            | 1,933,419   | 0         | 486,147    | 10,007,431  | 12,426,997                       | 25,666,860          |
| Mariemont City School District                  | School | Hamilton | 0            | 1,978,643   | 0         | 643,194    | 11,079,287  | 13,701,124                       | 26,203,934          |
| Mt. Healthy City School District                | School | Hamilton | 0            | 2,990,467   | 0         | 603,729    | 10,932,862  | 14,527,058                       | 29,138,397          |
| North College Hill City School District         | School | Hamilton | 1,754        | 2,516,639   | 0         | 100,015    | 373,960     | 2,992,368                        | 8,421,786           |
| Northwest Local School District                 | School | Hamilton | 146,336      | 3,739,051   | 7,958,551 | 527,033    | 42,077,993  | 54,448,964                       | 103,756,910         |
| Norwood City School District                    | School | Hamilton | 20,000       | 2,291,762   | 0         | 1,240,015  | 6,868,875   | 10,420,652                       | 26,313,460          |
| Oak Hills Local School District                 | School | Hamilton | 0            | 4,075,973   | 9,574,886 | 359,310    | 22,240,494  | 36,250,663                       | 79,106,956          |
| Princeton City School District                  | School | Hamilton | 19           | 35,079,214  | 11,000    | 2,112,106  | 26,254,179  | 63,456,518                       | 124,463,647         |
| Reading Community City School District          | School | Hamilton | 105,115      | 1,856,022   | 100,103   | 427,487    | 3,492,899   | 5,981,626                        | 12,811,204          |
| Southwest Local School District                 | School | Hamilton | 0            | 3,969,507   | 0         | 426,884    | 7,056,755   | 11,453,146                       | 23,542,924          |
| St. Bernard-Elmwood Place Local School District | School | Hamilton | 0            | 649,629     | 0         | 1,790,026  | 6,625,220   | 9,064,875                        | 13,693,116          |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Fund Balances                                     |        |           |              |            |           |            |             |                                        | * Total Liabilities<br>Deferred Inflows<br>Of Resources And<br>Fund Balances * |
|---------------------------------------------------|--------|-----------|--------------|------------|-----------|------------|-------------|----------------------------------------|--------------------------------------------------------------------------------|
| School                                            | Type   | County    | Nonspendable | Restricted | Committed | Assigned   | Unassigned  | * Total Fund<br>Balances<br>Deficits * |                                                                                |
| Sycamore Community City School District           | School | Hamilton  | 27,335       | 11,910,405 | 0         | 5,173,653  | 44,423,756  | 61,535,149                             | 108,646,452                                                                    |
| Three Rivers Local School District                | School | Hamilton  | 427,000      | 4,759,777  | 1,227,630 | 630,237    | 11,661,861  | 18,706,505                             | 34,355,348                                                                     |
| Winton Woods City School District                 | School | Hamilton  | 0            | 1,751,814  | 0         | 129,807    | 18,397,849  | 20,279,470                             | 41,816,990                                                                     |
| Wyoming City School District                      | School | Hamilton  | 0            | 16,567,657 | 0         | 1,943,969  | 12,797,747  | 31,309,373                             | 42,782,571                                                                     |
| Arcadia Local School District                     | School | Hancock   | 9,214        | 95,398     | 0         | 1,358,839  | 3,414,642   | 4,878,093                              | 7,884,129                                                                      |
| Arlington Local School District                   | School | Hancock   | 42,978       | 766,751    | 0         | 67,804     | 1,037,038   | 1,914,571                              | 4,015,007                                                                      |
| Findlay City School District                      | School | Hancock   | 726,606      | 11,302,752 | 100,000   | 2,145,977  | 9,814,004   | 24,089,339                             | 56,673,009                                                                     |
| Liberty Benton Local School District              | School | Hancock   | 11,371       | 662,105    | 173,745   | 811,790    | 6,634,510   | 8,293,521                              | 14,075,658                                                                     |
| Van Buren Local School District                   | School | Hancock   | 29,833       | 1,301,477  | 142,022   | 2,420,031  | 5,213,742   | 9,107,105                              | 15,874,357                                                                     |
| Conotton Valley Union Local School District       | School | Harrison  | 28,450       | 333,634    | 0         | 780,410    | 256,571     | 1,399,065                              | 3,856,674                                                                      |
| Holgate Local School District                     | School | Henry     | 743          | 1,062,088  | 0         | 0          | 0           | 1,062,831                              | 1,428,881                                                                      |
| Liberty Center Local School District              | School | Henry     | 26,383       | 1,185,706  | 0         | 862,122    | 5,144,716   | 7,218,927                              | 13,374,602                                                                     |
| Napoleon Area City School District                | School | Henry     | 103,164      | 32,389,580 | 2,766,412 | 386,555    | 8,664,527   | 44,310,238                             | 59,881,978                                                                     |
| Patrick Henry Local School District               | School | Henry     | 1,645        | 1,575,553  | 0         | 0          | (11,324)    | 1,565,874                              | 2,217,541                                                                      |
| Fairfield Local School District                   | School | Highland  | 1,042        | 1,007,875  | 0         | 71,716     | 1,804,655   | 2,885,288                              | 5,302,972                                                                      |
| Greenfield Exempted Village School District       | School | Highland  | 0            | 4,657,110  | 459,378   | 3,068,774  | 6,366,519   | 14,551,781                             | 24,593,248                                                                     |
| Hillsboro City School District                    | School | Highland  | 21,069       | 4,946,318  | 213,319   | 261,693    | 4,591,005   | 10,033,404                             | 19,480,708                                                                     |
| Lynchburg Clay Local School District              | School | Highland  | 3,784        | 1,794,486  | 11,000    | 379,489    | 5,461,805   | 7,650,564                              | 11,267,308                                                                     |
| Logan-Hocking Local School District               | School | Hocking   | 182,320      | 7,768,544  | 0         | 2,870,702  | 4,271,844   | 15,093,410                             | 31,290,400                                                                     |
| East Holmes Local School District                 | School | Holmes    | 23,110       | 1,294,015  | 0         | 200,164    | 4,787,857   | 6,305,146                              | 17,018,353                                                                     |
| West Holmes Local School District                 | School | Holmes    | 42,461       | 1,710,359  | 0         | 892,901    | 5,936,763   | 8,582,484                              | 21,281,233                                                                     |
| Bellevue City School District                     | School | Huron     | 130,222      | 5,745,842  | 399,193   | 764,492    | 5,544,847   | 12,584,596                             | 22,882,560                                                                     |
| Monroeville Local School District                 | School | Huron     | 6,274        | 821,476    | 0         | 20,794     | 93,034      | 941,578                                | 4,431,861                                                                      |
| New London Local School District                  | School | Huron     | 15,904       | 1,025,979  | 0         | 154,041    | 889,165     | 2,085,089                              | 5,456,251                                                                      |
| Norwalk City School District                      | School | Huron     | 9,346        | 3,679,695  | 16,419    | 2,828,254  | 182,946     | 6,716,660                              | 17,181,560                                                                     |
| South Central Local School District               | School | Huron     | 25,897       | 450,275    | 0         | 121,624    | 1,945,778   | 2,543,574                              | 5,386,355                                                                      |
| Western Reserve Local School District             | School | Huron     | 39,785       | 812,962    | 0         | 369,374    | 648,532     | 1,870,653                              | 5,958,370                                                                      |
| Willard City School District                      | School | Huron     | 135,605      | 20,813,101 | 0         | 562,465    | (1,117,833) | 20,393,338                             | 40,445,370                                                                     |
| Wellston City School District                     | School | Jackson   | 28,994       | 4,526,308  | 2,250     | 2,930,457  | 2,362,759   | 9,850,768                              | 14,655,002                                                                     |
| Buckeye Local School District                     | School | Jefferson | 85,581       | 122,480    | 0         | 0          | (895,975)   | (687,914)                              | 10,011,596                                                                     |
| Edison Local School District                      | School | Jefferson | 98,425       | 291,012    | 76,825    | 357,311    | 605,701     | 1,429,274                              | 11,753,242                                                                     |
| Indian Creek Local School District                | School | Jefferson | 70,292       | 2,367,247  | 13,241    | 119,907    | (402,640)   | 2,168,047                              | 14,161,345                                                                     |
| Steubenville City School District                 | School | Jefferson | 114,079      | 11,200,494 | 0         | 195,073    | 1,732,462   | 13,242,108                             | 23,117,007                                                                     |
| Toronto City School District                      | School | Jefferson | 19,524       | 1,302,029  | 0         | 164,716    | 661,035     | 2,147,304                              | 5,129,704                                                                      |
| Kirtland Local School District                    | School | Lake      | 55,743       | 910,472    | 79,569    | 267,970    | 5,686,834   | 7,000,588                              | 20,788,794                                                                     |
| Mentor Exempted Village School District           | School | Lake      | 112,403      | 1,736,182  | 210,745   | 12,725,779 | 34,364,265  | 49,149,374                             | 121,442,816                                                                    |
| Perry Local School District                       | School | Lake      | 255,032      | 1,861,477  | 633,269   | 15,999,090 | 14,997,909  | 33,746,777                             | 51,098,463                                                                     |
| Riverside Local School District                   | School | Lake      | 123,929      | 1,940,426  | 39,590    | 661,439    | 1,554,522   | 4,319,906                              | 36,475,117                                                                     |
| Willoughby-Eastlake City School District          | School | Lake      | 2,195        | 8,156,354  | 1,820,550 | 3,344,582  | 2,933,651   | 16,257,332                             | 89,466,858                                                                     |
| Chesapeake Union Exempted Village School District | School | Lawrence  | 316          | 1,467,963  | 11,000    | 499,162    | 411,982     | 2,390,423                              | 6,654,837                                                                      |
| Dawson-Bryant Local School District               | School | Lawrence  | 38,897       | 1,123,583  | 15,115    | 1,085,722  | 2,673,928   | 4,937,245                              | 7,980,989                                                                      |
| Fairland Local School District                    | School | Lawrence  | 56,469       | 1,160,524  | 530,647   | 1,149,812  | 1,006,187   | 3,903,639                              | 9,382,744                                                                      |
| Ironton City School District                      | School | Lawrence  | 27,079       | 2,234,394  | 0         | 277,785    | 1,499,862   | 4,039,120                              | 11,513,612                                                                     |
| Rock Hill Local School District                   | School | Lawrence  | 0            | 4,225,603  | 0         | 702,719    | 2,014,802   | 6,943,124                              | 12,175,047                                                                     |
| South Point Local School District                 | School | Lawrence  | 34,427       | 3,350,527  | 733,152   | 54,186     | 5,041,232   | 9,213,524                              | 15,563,266                                                                     |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Fund Balances                                 |        |          |              |            |           |           |             |                                        | * Total Liabilities<br>Deferred Inflows<br>Of Resources And<br>Fund Balances * |
|-----------------------------------------------|--------|----------|--------------|------------|-----------|-----------|-------------|----------------------------------------|--------------------------------------------------------------------------------|
| School                                        | Type   | County   | Nonspendable | Restricted | Committed | Assigned  | Unassigned  | * Total Fund<br>Balances<br>Deficits * |                                                                                |
| Symmes Valley Local School District           | School | Lawrence | 1,783        | 179,393    | 40,994    | 135,295   | 2,271,658   | 2,629,123                              | 4,973,610                                                                      |
| Granville Exempted Village School District    | School | Licking  | 0            | 3,502,583  | 0         | 231,001   | 971,200     | 4,704,784                              | 27,642,854                                                                     |
| Heath City School District                    | School | Licking  | 66,047       | 1,815,527  | 0         | 717,659   | 505,252     | 3,104,485                              | 14,562,458                                                                     |
| Johnstown-Monroe Local School District        | School | Licking  | 65,531       | 369,865    | 0         | 279,194   | 15,632,861  | 16,347,451                             | 24,465,266                                                                     |
| Lakewood Local School District                | School | Licking  | 268,429      | 854,246    | 204,164   | 191,468   | 10,001,876  | 11,520,183                             | 27,471,503                                                                     |
| Licking Heights Local School District         | School | Licking  | 0            | 5,626,231  | 0         | 474,725   | 4,388,446   | 10,489,402                             | 37,128,102                                                                     |
| Licking Valley Local School District          | School | Licking  | 237,196      | 1,387,745  | 0         | 161,867   | 5,264,135   | 7,050,943                              | 15,101,038                                                                     |
| Newark City School District                   | School | Licking  | 122,142      | 9,688,417  | 889,729   | 2,708,548 | 11,523,378  | 24,932,214                             | 59,956,680                                                                     |
| North Fork Local School District              | School | Licking  | 1,468        | 2,438,109  | 11,000    | 70,894    | 2,323,924   | 4,845,395                              | 12,217,477                                                                     |
| Northridge Local School District              | School | Licking  | 6,558        | 527,528    | 251,139   | 1,890,956 | 5,755,426   | 8,431,607                              | 17,049,475                                                                     |
| Riverside Local School District               | School | Logan    | 19,484       | 667,087    | 225,000   | 57,630    | 2,288,806   | 3,258,007                              | 5,421,856                                                                      |
| Amherst Exempted Village School District      | School | Lorain   | 22,642       | 2,358,556  | 236,800   | 623,992   | 6,619,734   | 9,861,724                              | 32,293,948                                                                     |
| Avon Lake City School District                | School | Lorain   | 46,091       | 5,844,916  | 113,990   | 898,319   | 5,561,998   | 12,465,314                             | 49,840,698                                                                     |
| Avon Local School District                    | School | Lorain   | 0            | 31,589,210 | 36,050    | 609,795   | 10,856,400  | 43,091,455                             | 75,346,910                                                                     |
| Columbia Local School District                | School | Lorain   | 1,811        | 432,174    | 0         | 11,499    | 449,562     | 895,046                                | 9,876,422                                                                      |
| Elyria City School District                   | School | Lorain   | 5,944        | 4,115,353  | 0         | 1,468,151 | 5,286,305   | 10,875,753                             | 55,390,245                                                                     |
| Firelands Local School District               | School | Lorain   | 102,170      | 91,428     | 1,000,509 | 278,818   | 3,105,108   | 4,578,033                              | 14,218,670                                                                     |
| Keystone Local School District                | School | Lorain   | 32,065       | 13,691,353 | 326,746   | 1,385,208 | 0           | 15,435,372                             | 28,895,419                                                                     |
| Lorain City School District                   | School | Lorain   | 32,309       | 60,618,515 | 0         | 0         | (2,381,759) | 58,269,065                             | 127,729,197                                                                    |
| Midview Local School District                 | School | Lorain   | 246,848      | 5,543,919  | 254,214   | 336,284   | (2,355)     | 6,378,910                              | 24,727,081                                                                     |
| North Ridgeville City School District         | School | Lorain   | 0            | 60,757,897 | 0         | 547,738   | 9,232,018   | 70,537,653                             | 102,643,237                                                                    |
| Oberlin City School District                  | School | Lorain   | 3,994        | 236,967    | 0         | 887,769   | 1,032,964   | 2,161,694                              | 8,879,969                                                                      |
| Sheffield-Sheffield Lake City School District | School | Lorain   | 24,144       | 16,716,307 | 1,250,570 | 1,442,532 | 3,405,269   | 22,838,822                             | 38,188,417                                                                     |
| Wellington Exempted Village School District   | School | Lorain   | 41,670       | 13,368,197 | 0         | 1,498,508 | 996,226     | 15,904,601                             | 22,590,145                                                                     |
| Anthony Wayne Local School District           | School | Lucas    | 57,521       | 1,663,384  | 3,322,895 | 1,224,299 | (18,605)    | 6,249,494                              | 38,907,322                                                                     |
| Oregon City School District                   | School | Lucas    | 63,213       | 4,404,601  | 518,161   | 1,323,772 | 3,796,512   | 10,106,259                             | 37,547,502                                                                     |
| Ottawa Hills Local School District            | School | Lucas    | 0            | 662,235    | 84,749    | 93,557    | 5,190,350   | 6,030,891                              | 18,177,588                                                                     |
| Springfield Local School District             | School | Lucas    | 24,800       | 2,266,469  | 0         | 0         | (2,024,879) | 266,390                                | 30,258,294                                                                     |
| Sylvania City School District                 | School | Lucas    | 33,965       | 5,154,451  | 0         | 0         | (3,234,194) | 1,954,222                              | 71,600,024                                                                     |
| Toledo City School District                   | School | Lucas    | 709,608      | 36,347,497 | 0         | 8,280,777 | 20,114,538  | 65,452,420                             | 243,408,568                                                                    |
| Washington Local School District              | School | Lucas    | 369,050      | 7,263,116  | 55,000    | 4,828,394 | 14,933,537  | 27,449,097                             | 79,701,361                                                                     |
| Jefferson Local School District               | School | Madison  | 71,307       | 2,305,533  | 0         | 969,020   | 5,162,286   | 8,508,146                              | 13,635,128                                                                     |
| Jonathan Alder Local School District          | School | Madison  | 9,353        | 2,230,744  | 11,000    | 250,029   | 1,091,826   | 3,592,952                              | 11,763,850                                                                     |
| London City School District                   | School | Madison  | 14,658       | 4,788,388  | 205,378   | 41,207    | 6,081,114   | 11,130,745                             | 19,071,261                                                                     |
| Madison-Plains Local School District          | School | Madison  | 0            | 862,542    | 1,167     | 1,438,199 | 3,715,858   | 6,017,766                              | 12,081,718                                                                     |
| Austintown Local School District              | School | Mahoning | 68,265       | 4,791,177  | 4,214,422 | 200,610   | (62,812)    | 9,211,662                              | 36,790,675                                                                     |
| Boardman Local School District                | School | Mahoning | 75,912       | 1,221,541  | 1,400,756 | 423,220   | 2,362,044   | 5,483,473                              | 43,372,824                                                                     |
| Campbell City School District                 | School | Mahoning | 1,740        | 1,608,330  | 0         | 0         | (1,501,605) | 108,465                                | 5,389,310                                                                      |
| Canfield Local School District                | School | Mahoning | 139,752      | 3,055,813  | 41,883    | 53,863    | 4,979,231   | 8,270,542                              | 29,922,941                                                                     |
| Jackson-Milton Local School District          | School | Mahoning | 16,096       | 588,407    | 0         | 191,015   | 1,079,781   | 1,875,299                              | 9,662,444                                                                      |
| Lowellville Local School District             | School | Mahoning | 723,739      | 968,345    | 1,240,479 | 220,478   | 852,664     | 4,005,705                              | 6,559,189                                                                      |
| Poland Local School District                  | School | Mahoning | 0            | 1,761,304  | 258,765   | 283,748   | 110,983     | 2,414,800                              | 19,802,454                                                                     |
| Sebring Local School District                 | School | Mahoning | 26,361       | 729,719    | 34,590    | 162,536   | (177,175)   | 776,031                                | 3,289,103                                                                      |
| South Range Local School District             | School | Mahoning | 29,249       | 923,778    | 0         | 0         | (396,674)   | 556,353                                | 8,951,076                                                                      |
| Springfield Local School District             | School | Mahoning | 53,670       | 8,704,155  | 258,123   | 1,445,678 | 81,333      | 10,542,959                             | 18,990,699                                                                     |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Fund Balances                              |        |            |              |            |           |           |             |                                        | * Total Liabilities<br>Deferred Inflows<br>Of Resources And<br>Fund Balances * |
|--------------------------------------------|--------|------------|--------------|------------|-----------|-----------|-------------|----------------------------------------|--------------------------------------------------------------------------------|
| School                                     | Type   | County     | Nonspendable | Restricted | Committed | Assigned  | Unassigned  | * Total Fund<br>Balances<br>Deficits * |                                                                                |
| Struthers City School District             | School | Mahoning   | 3,120        | 2,796,977  | 14,664    | 1,189,530 | 3,859,966   | 7,864,257                              | 15,610,160                                                                     |
| West Branch Local School District          | School | Mahoning   | 84,080       | 1,873,429  | 186,192   | 475,863   | 1,305,707   | 3,925,271                              | 12,508,780                                                                     |
| Western Reserve Local School District      | School | Mahoning   | 84,727       | 1,310,854  | 154,078   | 42,296    | 363,480     | 1,955,435                              | 6,525,428                                                                      |
| Youngstown City School District            | School | Mahoning   | 726,205      | 17,470,059 | 158,117   | 342,420   | 1,297,705   | 19,994,506                             | 63,416,137                                                                     |
| Elgin Local School District                | School | Marion     | 15,533       | 3,911,768  | 76,925    | 356,002   | 6,487,679   | 10,847,907                             | 17,028,729                                                                     |
| Marion City School District                | School | Marion     | 113,323      | 2,325,822  | 0         | 684,380   | 10,904,192  | 14,027,717                             | 29,631,868                                                                     |
| Pleasant Local School District             | School | Marion     | 0            | 913,411    | 11,000    | 2,048,134 | 1,563,567   | 4,536,112                              | 7,576,996                                                                      |
| Ridgedale Local School District            | School | Marion     | 0            | 217,515    | 17,397    | 103,330   | 3,365,605   | 3,703,847                              | 7,120,106                                                                      |
| River Valley Local School District         | School | Marion     | 282,619      | 1,646,180  | 0         | 121,247   | 2,584,843   | 4,634,889                              | 11,210,491                                                                     |
| Black River Local School District          | School | Medina     | 17,850       | 1,062,947  | 120,143   | 228,869   | 701,522     | 2,131,331                              | 8,669,297                                                                      |
| Brunswick City School District             | School | Medina     | 338,298      | 3,465,774  | 1,030,329 | 0         | (1,882,608) | 2,951,793                              | 48,118,457                                                                     |
| Buckeye Local School District              | School | Medina     | 0            | 2,918,966  | 102       | 791,416   | 2,615,274   | 6,325,758                              | 21,722,051                                                                     |
| Cloverleaf Local School District           | School | Medina     | 348,692      | 3,647,713  | 348,009   | 912,888   | 1,684,080   | 6,941,382                              | 22,647,364                                                                     |
| Highland Local School District             | School | Medina     | 96,776       | 13,558,307 | 11,000    | 366,751   | 11,279,596  | 25,312,430                             | 49,908,876                                                                     |
| Medina City School District                | School | Medina     | 49,139       | 13,965,027 | 0         | 7,122,579 | 16,779,948  | 37,916,693                             | 95,314,222                                                                     |
| Wadsworth City School District             | School | Medina     | 121,558      | 14,831,829 | 311,625   | 1,167,334 | 5,424,978   | 21,857,324                             | 50,669,391                                                                     |
| Eastern Local School District              | School | Meigs      | 53,943       | 937,138    | 391,955   | 76,553    | 806,606     | 2,266,195                              | 4,503,025                                                                      |
| Meigs Local School District                | School | Meigs      | 87,478       | 1,261,343  | 0         | 413,267   | 1,105,956   | 2,868,044                              | 8,331,921                                                                      |
| Southern Local School District             | School | Meigs      | 14,752       | 827,542    | 0         | 377,021   | 1,205,010   | 2,424,325                              | 5,143,948                                                                      |
| Bethel Local School District               | School | Miami      | 4,101        | 459,338    | 0         | 163,834   | 2,790,485   | 3,417,758                              | 7,554,640                                                                      |
| Covington Exempted Village School District | School | Miami      | 22,035       | 8,935,160  | 1,228,122 | 139,979   | 2,996,623   | 13,321,919                             | 24,658,545                                                                     |
| Miami East Local School District           | School | Miami      | 72,662       | 3,937,311  | 0         | 62,597    | 4,301,510   | 8,374,080                              | 11,836,336                                                                     |
| Piqua City School District                 | School | Miami      | 47,137       | 26,964,030 | 0         | 1,063,459 | 9,488,573   | 37,563,199                             | 58,924,571                                                                     |
| Tipp City Exempted Village School District | School | Miami      | 15,450       | 1,965,088  | 11,000    | 299,285   | 2,202,978   | 4,493,801                              | 19,103,281                                                                     |
| Troy City School District                  | School | Miami      | 158,036      | 2,728,466  | 0         | 726,056   | 9,906,019   | 13,518,577                             | 35,039,031                                                                     |
| Switzerland of Ohio Local School District  | School | Monroe     | 77,127       | 7,955,707  | 1,020,341 | 135,051   | 1,960,442   | 11,148,668                             | 26,200,755                                                                     |
| Brookville Local School District           | School | Montgomery | 48,962       | 6,253,751  | 65,662    | 838,224   | 1,984,057   | 9,190,656                              | 17,051,338                                                                     |
| Centerville City School District           | School | Montgomery | 0            | 11,553,186 | 0         | 1,024,400 | 13,431,359  | 26,008,945                             | 97,091,049                                                                     |
| Dayton City School District                | School | Montgomery | 0            | 61,958,295 | 0         | 2,550,429 | (6,234,189) | 58,274,535                             | 206,804,032                                                                    |
| Huber Heights City School District         | School | Montgomery | 202,196      | 23,704,649 | 11,000    | 2,945,882 | 4,614,934   | 31,478,661                             | 68,233,084                                                                     |
| Jefferson Township Local School District   | School | Montgomery | 43,190       | 105,331    | 430,349   | 70,221    | 3,679,400   | 4,328,491                              | 8,330,767                                                                      |
| Kettering City School District             | School | Montgomery | 316,404      | 6,211,091  | 20,745    | 5,325,510 | (644,271)   | 11,229,479                             | 85,062,995                                                                     |
| Mad River Local School District            | School | Montgomery | 0            | 3,182,086  | 397,161   | 482,049   | 12,138,082  | 16,199,378                             | 32,143,917                                                                     |
| Miamisburg City School District            | School | Montgomery | 21,001       | 9,281,550  | 8,000     | 1,277,969 | 5,685,710   | 16,274,230                             | 56,717,618                                                                     |
| New Lebanon Local School District          | School | Montgomery | 0            | 1,451,539  | 79,557    | 788,262   | 5,527,362   | 7,846,720                              | 12,220,121                                                                     |
| Northmont City School District             | School | Montgomery | 0            | 39,969,043 | 0         | 4,232,447 | 1,176,706   | 45,378,196                             | 97,691,847                                                                     |
| Northridge Local School District           | School | Montgomery | 12,073       | 3,927,200  | 0         | 467,779   | 5,373,785   | 9,780,837                              | 20,869,651                                                                     |
| Oakwood City School District               | School | Montgomery | 29,124       | 2,149,388  | 234,603   | 929,630   | (1,931,373) | 1,411,372                              | 22,263,704                                                                     |
| Trotwood-Madison City School District      | School | Montgomery | 0            | 3,725,241  | 0         | 25,218    | 22,809,267  | 26,559,726                             | 42,036,309                                                                     |
| Valley View Local School District          | School | Montgomery | 17,198       | 38,755     | 611,623   | 187,077   | 608,164     | 1,462,817                              | 9,531,048                                                                      |
| Vandalia-Butler City School District       | School | Montgomery | 61,623       | 2,866,727  | 5,258     | 1,043,776 | 2,344,337   | 6,321,721                              | 38,828,143                                                                     |
| West Carrollton City School District       | School | Montgomery | 281,965      | 893,305    | 0         | 1,390,958 | 5,794,095   | 8,360,323                              | 30,800,390                                                                     |
| Morgan Local School District               | School | Morgan     | 476,919      | 5,860,524  | 125,000   | 1,608,276 | 5,730,513   | 13,801,232                             | 22,227,883                                                                     |
| Cardington-Lincoln Local School District   | School | Morrow     | 6,665        | 1,184,164  | 20,837    | 46,349    | (373,524)   | 884,491                                | 4,682,970                                                                      |
| Highland Local School District             | School | Morrow     | 69,195       | 3,329,356  | 1,655,959 | 259,512   | 4,441,649   | 9,755,671                              | 15,925,224                                                                     |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Fund Balances                                |        |           |              |            |           |           |             |                                        | * Total Liabilities<br>Deferred Inflows<br>Of Resources And<br>Fund Balances * |
|----------------------------------------------|--------|-----------|--------------|------------|-----------|-----------|-------------|----------------------------------------|--------------------------------------------------------------------------------|
| School                                       | Type   | County    | Nonspendable | Restricted | Committed | Assigned  | Unassigned  | * Total Fund<br>Balances<br>Deficits * |                                                                                |
| Mt. Gilead Exempted Village School District  | School | Morrow    | 0            | 2,663,212  | 0         | 1,016,993 | 1,965,486   | 5,645,691                              | 11,283,656                                                                     |
| Northmor Local School District               | School | Morrow    | 61,582       | 2,001,529  | 0         | 276,485   | (21,034)    | 2,318,562                              | 7,061,787                                                                      |
| East Muskingum Local School Dist             | School | Muskingum | 203,730      | 2,590,486  | 0         | 1,113,481 | 3,834,674   | 7,742,371                              | 16,044,084                                                                     |
| Franklin Local School District               | School | Muskingum | 115,720      | 2,875,917  | 2,425,025 | 1,163,298 | 5,283,793   | 11,863,753                             | 22,528,315                                                                     |
| Maysville Local School District              | School | Muskingum | 40,076       | 1,326,783  | 19,219    | 295,172   | (220,966)   | 1,460,284                              | 8,592,665                                                                      |
| Tri-Valley Local School District             | School | Muskingum | 671,307      | 5,303,759  | 12,402    | 691,514   | 2,007,537   | 8,686,519                              | 19,337,511                                                                     |
| West Muskingum Local School District         | School | Muskingum | 93,356       | 7,733,841  | 172,144   | 3,954,258 | 35,486      | 11,989,085                             | 33,547,367                                                                     |
| Zanesville City School District              | School | Muskingum | 45,794       | 6,585,211  | 0         | 381,896   | 3,747,008   | 10,759,909                             | 25,254,039                                                                     |
| Caldwell Exempted Village School District    | School | Noble     | 24,270       | 176,943    | 0         | 1,669,562 | 541,641     | 2,412,416                              | 6,879,987                                                                      |
| Noble Local School District                  | School | Noble     | 65,872       | 109,124    | 40,390    | 2,133,371 | 1,209,128   | 3,557,885                              | 9,398,278                                                                      |
| Crooksville Exempted Village School District | School | Perry     | 138,776      | 882,705    | 0         | 78,564    | (130,905)   | 969,140                                | 4,519,867                                                                      |
| Circleville City School District             | School | Pickaway  | 67,316       | 15,187,375 | 2,360,190 | 7,281,812 | 5,112,518   | 30,009,211                             | 51,219,251                                                                     |
| Logan Elm Local School District              | School | Pickaway  | 127,972      | 379,991    | 1,291,251 | 1,955,653 | 6,094,717   | 9,849,584                              | 18,794,073                                                                     |
| Teays Valley Local School District           | School | Pickaway  | 160,581      | 3,630,722  | 470,177   | 6,075,300 | 2,392,629   | 12,729,409                             | 28,844,958                                                                     |
| Westfall Local School District               | School | Pickaway  | 0            | 2,744,829  | 58,717    | 144,570   | 8,357,476   | 11,305,592                             | 21,090,582                                                                     |
| Scioto Valley Local School District          | School | Pike      | 0            | 1,748,703  | 0         | 453,825   | 6,194,495   | 8,397,023                              | 12,754,621                                                                     |
| Waverly City School District                 | School | Pike      | 12,461       | 3,957,175  | 369,688   | 154,565   | 2,989,657   | 7,483,546                              | 13,942,757                                                                     |
| Western Local School District                | School | Pike      | 0            | 1,187,792  | 0         | 117,913   | 1,288,775   | 2,594,480                              | 5,113,572                                                                      |
| Aurora City School District                  | School | Portage   | 0            | 2,717,177  | 11,000    | 4,220,965 | 2,701,475   | 9,650,617                              | 35,089,806                                                                     |
| Crestwood Local School District              | School | Portage   | 0            | 3,552,292  | 11,000    | 150,546   | 1,286,480   | 5,000,318                              | 14,819,234                                                                     |
| Field Local School District                  | School | Portage   | 2,603        | 1,399,290  | 0         | 1,366,674 | 1,060,962   | 3,829,529                              | 15,171,988                                                                     |
| James A. Garfield Local School District      | School | Portage   | 58,138       | 1,454,510  | 11,000    | 797,118   | 674,823     | 2,995,589                              | 11,727,234                                                                     |
| Kent City School District                    | School | Portage   | 101,923      | 2,058,267  | 0         | 2,889,390 | 10,768,427  | 15,818,007                             | 45,931,399                                                                     |
| Ravenna City School District                 | School | Portage   | 30,134       | 1,567,464  | 12,955    | 0         | (618,029)   | 992,524                                | 14,463,900                                                                     |
| Rootstown Local School District              | School | Portage   | 0            | 1,088,728  | 0         | 560,631   | 1,327,020   | 2,976,379                              | 9,328,090                                                                      |
| Southeast Local School District              | School | Portage   | 0            | 2,269,716  | 0         | 2,056,592 | 11,162,661  | 15,488,969                             | 22,813,889                                                                     |
| Streetsboro City School District             | School | Portage   | 1,316        | 42,850,111 | 35,142    | 339,658   | 4,566,121   | 47,792,348                             | 86,847,850                                                                     |
| Waterloo Local School District               | School | Portage   | 54,551       | 1,538,324  | 405,350   | 307,818   | 1,373,875   | 3,679,918                              | 8,882,500                                                                      |
| Windham Exempted Village School District     | School | Portage   | 24,305       | 773,694    | 0         | 258,212   | 2,561,636   | 3,617,847                              | 6,019,132                                                                      |
| Tri-County North Local School District       | School | Preble    | 32,076       | 591,793    | 0         | 32,676    | 529,413     | 1,185,958                              | 6,141,432                                                                      |
| Clear Fork Valley Local School District      | School | Richland  | 160,120      | 812,309    | 0         | 26,752    | 6,950,254   | 7,949,435                              | 13,306,454                                                                     |
| Crestview Local School District              | School | Richland  | 74,027       | 971,279    | 0         | 604,879   | 4,924,434   | 6,574,619                              | 10,212,574                                                                     |
| Lucas Local School District                  | School | Richland  | 14,645       | 65,425     | 138,411   | 49,438    | 4,960,666   | 5,228,585                              | 7,968,225                                                                      |
| Madison Local School District                | School | Richland  | 10,808       | 3,470,128  | 0         | 130,648   | 2,237,334   | 5,848,918                              | 20,406,853                                                                     |
| Mansfield City School District               | School | Richland  | 92,903       | 5,022,245  | 0         | 0         | (5,167,502) | (52,354)                               | 30,878,357                                                                     |
| Ontario Local School District                | School | Richland  | 212,675      | 2,756,957  | 0         | 412,317   | 3,378,292   | 6,760,241                              | 17,843,405                                                                     |
| Plymouth Local School District               | School | Richland  | 93,502       | 1,170,428  | 172,426   | 580,664   | 1,981,805   | 3,998,825                              | 6,572,600                                                                      |
| Shelby City School District                  | School | Richland  | 171,474      | 4,511,816  | 9,961     | 1,351,592 | 3,897,990   | 9,942,833                              | 17,932,941                                                                     |
| Adena Local School District                  | School | Ross      | 0            | 2,349,931  | 116,304   | 166,526   | 3,075,377   | 5,708,138                              | 11,488,457                                                                     |
| Chillicothe City School District             | School | Ross      | 450,000      | 2,413,693  | 535,182   | 32,620    | 2,562,089   | 5,993,584                              | 23,605,909                                                                     |
| Huntington Local School District             | School | Ross      | 71,750       | 598,189    | 0         | 344,956   | 2,754,632   | 3,769,527                              | 6,532,847                                                                      |
| Paint Valley Local School District           | School | Ross      | 3,000        | 671,587    | 0         | 116,805   | 2,023,602   | 2,814,994                              | 5,504,770                                                                      |
| Southeastern Local School District           | School | Ross      | 1,105        | 1,222,121  | 0         | 121,114   | 7,417,336   | 8,761,676                              | 12,267,213                                                                     |
| Union-Scioto Local School District           | School | Ross      | 21,825       | 1,176,470  | 0         | 1,459,966 | 10,524,729  | 13,182,990                             | 19,007,167                                                                     |
| Zane Trace Local School District             | School | Ross      | 29,160       | 1,517,640  | 0         | 204,863   | 2,127,540   | 3,879,203                              | 9,743,300                                                                      |



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| Fund Balances                                        |        |          |              |            |           |           |             |                                        | * Total Liabilities<br>Deferred Inflows<br>Of Resources And<br>Fund Balances * |
|------------------------------------------------------|--------|----------|--------------|------------|-----------|-----------|-------------|----------------------------------------|--------------------------------------------------------------------------------|
| School                                               | Type   | County   | Nonspendable | Restricted | Committed | Assigned  | Unassigned  | * Total Fund<br>Balances<br>Deficits * |                                                                                |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 99,675       | 6,571,934  | 0         | 105,130   | 2,633,325   | 9,410,064                              | 17,570,551                                                                     |
| Fremont City School District                         | School | Sandusky | 15,759       | 8,611,761  | 0         | 0         | (36,232)    | 8,591,288                              | 10,715,372                                                                     |
| Gibsonburg Exempted Village School District          | School | Sandusky | 5,363        | 1,591,768  | 8,277     | 0         | (410,567)   | 1,194,841                              | 4,658,782                                                                      |
| Woodmore Local School District                       | School | Sandusky | 36,546       | 11,598,560 | 0         | 98,436    | (51,524)    | 11,682,018                             | 19,288,975                                                                     |
| Bloom Vernon Local School District                   | School | Scioto   | 32,211       | 643,957    | 0         | 201,287   | 1,113,495   | 1,990,950                              | 5,166,233                                                                      |
| Clay Local School District                           | School | Scioto   | 10,022       | 519,851    | 0         | 143,290   | (55,099)    | 618,064                                | 2,898,961                                                                      |
| Green Local School District                          | School | Scioto   | 0            | 126,148    | 127,393   | 230,540   | 574,488     | 1,058,569                              | 3,831,758                                                                      |
| Minford Local School District                        | School | Scioto   | 0            | 1,119,112  | 0         | 295,844   | (170,250)   | 1,244,706                              | 5,078,436                                                                      |
| New Boston Local School District                     | School | Scioto   | 11,772       | 648,603    | 0         | 844,141   | (137,386)   | 1,367,130                              | 4,631,100                                                                      |
| Northwest Local School District                      | School | Scioto   | 0            | 691,642    | 323,438   | 47,795    | (1,610,633) | (547,758)                              | 4,312,265                                                                      |
| Portsmouth City School District                      | School | Scioto   | 54,721       | 3,726,237  | 704,191   | 414,947   | (2,129,261) | 2,770,835                              | 13,034,667                                                                     |
| Washington-Nile Local School District                | School | Scioto   | 47,033       | 1,321,171  | 73,288    | 926,092   | 1,572,646   | 3,940,230                              | 7,748,917                                                                      |
| Wheelerburg Local School District                    | School | Scioto   | 41,879       | 1,652,827  | 0         | 147,158   | 610,141     | 2,452,005                              | 7,899,191                                                                      |
| Bettsville Local School District                     | School | Seneca   | 0            | 192,641    | 0         | 3,042     | 4,511       | 200,194                                | 200,194                                                                        |
| Seneca-East Local School District                    | School | Seneca   | 26,861       | 1,221,184  | 636,338   | 106,813   | 315,590     | 2,306,786                              | 6,506,485                                                                      |
| Tiffin City School District                          | School | Seneca   | 176,523      | 3,122,751  | 0         | 190,117   | 3,875,354   | 7,364,745                              | 22,974,968                                                                     |
| Anna Local School District                           | School | Shelby   | 13,546       | 1,734,431  | 25,000    | 87,907    | 4,009,751   | 5,870,635                              | 9,716,045                                                                      |
| Botkins Local School District                        | School | Shelby   | 81,254       | 7,326,287  | 104,808   | 1,188,856 | 2,518,520   | 11,219,725                             | 17,240,195                                                                     |
| Fort Loramie Local School District                   | School | Shelby   | 3,072        | 1,433,121  | 0         | 259,187   | 3,452,309   | 5,147,689                              | 8,845,185                                                                      |
| Hardin-Houston Local School District                 | School | Shelby   | 4,089        | 2,073,016  | 0         | 19,870    | 2,028,695   | 4,125,670                              | 7,167,683                                                                      |
| Russia Local School District                         | School | Shelby   | 16,169       | 1,364,696  | 0         | 1,009,064 | 607,270     | 2,997,199                              | 4,755,310                                                                      |
| Alliance City School District                        | School | Stark    | 32,355       | 4,711,802  | 0         | 0         | (9,707)     | 4,734,450                              | 7,327,148                                                                      |
| Canton City School District                          | School | Stark    | 134,015      | 17,247,086 | 0         | 1,105,943 | (3,936,528) | 14,550,516                             | 72,248,875                                                                     |
| Canton Local School District                         | School | Stark    | 28,121       | 37,274,389 | 0         | 227,099   | 792,786     | 38,322,395                             | 53,063,286                                                                     |
| Fairless Local School District                       | School | Stark    | 21,514       | 1,127,708  | 0         | 781,931   | (72,732)    | 1,858,421                              | 9,704,997                                                                      |
| Jackson Local School District                        | School | Stark    | 280,257      | 4,791,292  | 111,000   | 852,380   | 19,665,476  | 25,700,405                             | 76,314,539                                                                     |
| Lake Local School District                           | School | Stark    | 0            | 1,487,782  | 0         | 317,170   | 2,252,327   | 4,057,279                              | 22,915,792                                                                     |
| Louisville City School District                      | School | Stark    | 8,900        | 3,111,112  | 0         | 105,875   | (545,796)   | 2,680,091                              | 16,258,879                                                                     |
| Marlington Local School District                     | School | Stark    | 127,828      | 1,989,911  | 322,571   | 323,677   | 6,349,338   | 9,113,325                              | 20,383,123                                                                     |
| Massillon City School District                       | School | Stark    | 0            | 8,339,083  | 0         | 0         | (159,398)   | 8,179,685                              | 12,289,554                                                                     |
| Minerva Local School District                        | School | Stark    | 154,973      | 1,343,702  | 0         | 88,233    | 1,398,529   | 2,985,437                              | 10,946,090                                                                     |
| North Canton City School District                    | School | Stark    | 77,873       | 2,580,952  | 87        | 734,440   | (838,626)   | 2,554,726                              | 40,278,960                                                                     |
| Perry Local School District                          | School | Stark    | 135,951      | 2,163,762  | 0         | 467,867   | 14,621,371  | 17,388,951                             | 42,937,247                                                                     |
| Plain Local School District                          | School | Stark    | 168,228      | 4,326,197  | 0         | 2,215,627 | 9,610,156   | 16,320,208                             | 53,597,531                                                                     |
| Sandy Valley Local School District                   | School | Stark    | 21,104       | 1,074,164  | 0         | 455,216   | 1,895,511   | 3,445,995                              | 9,661,749                                                                      |
| Tuslaw Local School District                         | School | Stark    | 9,132        | 1,791,459  | 0         | 331,369   | 2,318,730   | 4,450,690                              | 11,596,122                                                                     |
| Akron City School District                           | School | Summit   | 103,226      | 53,941,165 | 0         | 0         | (1,300,954) | 52,743,437                             | 188,234,639                                                                    |
| Barberton City School District                       | School | Summit   | 58,630       | 8,611,112  | 0         | 403,431   | 6,987,268   | 16,060,441                             | 36,316,620                                                                     |
| Copley-Fairlawn City School District                 | School | Summit   | 16,722       | 3,375,637  | 0         | 652,981   | 15,046,461  | 19,091,801                             | 50,958,790                                                                     |
| Coventry Local School District                       | School | Summit   | 0            | 25,447,762 | 11,000    | 0         | (2,420,835) | 23,037,927                             | 47,987,993                                                                     |
| Cuyahoga Falls City School District                  | School | Summit   | 105,230      | 915,329    | 337,034   | 449,742   | 2,401,244   | 4,208,579                              | 35,366,667                                                                     |
| Green Local School District                          | School | Summit   | 0            | 4,777,437  | 0         | 0         | (235,413)   | 4,542,024                              | 34,249,514                                                                     |
| Hudson City School District                          | School | Summit   | 52,905       | 3,885,169  | 0         | 860,100   | 18,588,370  | 23,386,544                             | 68,823,923                                                                     |
| Mogadore Local School District                       | School | Summit   | 0            | 502,412    | 0         | 224,324   | 1,129,054   | 1,855,790                              | 6,009,270                                                                      |
| Nordonia Hills City School District                  | School | Summit   | 50,258       | 2,546,670  | 0         | 676,253   | 16,007,292  | 19,280,473                             | 52,221,714                                                                     |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Fund Balances                                  |        |            |              |            |           |            |             |                                        | * Total Liabilities<br>Deferred Inflows<br>Of Resources And<br>Fund Balances * |
|------------------------------------------------|--------|------------|--------------|------------|-----------|------------|-------------|----------------------------------------|--------------------------------------------------------------------------------|
| School                                         | Type   | County     | Nonspendable | Restricted | Committed | Assigned   | Unassigned  | * Total Fund<br>Balances<br>Deficits * |                                                                                |
| Norton City School District                    | School | Summit     | 113,386      | 26,541,334 | 11,000    | 1,866,814  | (58,054)    | 28,474,480                             | 40,124,233                                                                     |
| Revere Local School District                   | School | Summit     | 0            | 5,979,134  | 56,638    | 904,497    | 18,152,289  | 25,092,558                             | 54,628,364                                                                     |
| Springfield Local School District              | School | Summit     | 0            | 5,094,556  | 0         | 3,253,856  | 366,402     | 8,714,814                              | 29,150,029                                                                     |
| Stow-Munroe Falls City School District         | School | Summit     | 135,439      | 659,350    | 629,524   | 25,076,078 | (149,888)   | 26,350,503                             | 63,483,670                                                                     |
| Tallmadge City School District                 | School | Summit     | 5,733        | 3,119,316  | 16,179    | 518,859    | 3,636,363   | 7,296,450                              | 25,109,645                                                                     |
| Twinsburg City School District                 | School | Summit     | 0            | 8,023,687  | 0         | 7,628,790  | 21,149,763  | 36,802,240                             | 69,495,566                                                                     |
| Woodridge Local School District                | School | Summit     | 7,656        | 767,774    | 55,103    | 3,136,808  | 4,414,183   | 8,381,524                              | 28,210,745                                                                     |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 8,951        | 171,487    | 0         | 336,548    | 82,527      | 599,513                                | 2,615,936                                                                      |
| Bristol Local School District                  | School | Trumbull   | 12,224       | 733,095    | 0         | 238,907    | 1,378,037   | 2,362,263                              | 6,141,508                                                                      |
| Brookfield Local School District               | School | Trumbull   | 29           | 833,692    | 0         | 0          | (2,298,516) | (1,464,795)                            | 6,857,611                                                                      |
| Champion Local School District                 | School | Trumbull   | 55,478       | 141,818    | 79,125    | 96,074     | (8,811)     | 363,684                                | 9,097,303                                                                      |
| Girard City School District                    | School | Trumbull   | 16,644       | 4,465,630  | 0         | 859,610    | 3,496,620   | 8,838,504                              | 16,752,584                                                                     |
| Howland Local School District                  | School | Trumbull   | 141,807      | 659,969    | 1,525     | 0          | (496,715)   | 306,586                                | 22,315,336                                                                     |
| Hubbard Exempted Village School District       | School | Trumbull   | 30,348       | 1,489,942  | 278,425   | 569,620    | (124,092)   | 2,244,243                              | 13,209,803                                                                     |
| Joseph Badger Local School District            | School | Trumbull   | 3,652        | 839,048    | 0         | 345,329    | 1,613,335   | 2,801,364                              | 7,466,507                                                                      |
| Labrae Local School District                   | School | Trumbull   | 39,504       | 2,057,869  | 0         | 260,206    | 794,238     | 3,151,817                              | 10,197,814                                                                     |
| Lakeview Local School District                 | School | Trumbull   | 83,115       | 697,662    | 0         | 196,006    | 512,259     | 1,489,042                              | 12,961,826                                                                     |
| Liberty Local School District                  | School | Trumbull   | 59,713       | 2,097,765  | 0         | 0          | (270,089)   | 1,887,389                              | 14,251,824                                                                     |
| Lordstown Local School District                | School | Trumbull   | 8,509        | 231,093    | 0         | 0          | (326,694)   | (87,092)                               | 4,424,296                                                                      |
| Maplewood Local School District                | School | Trumbull   | 3,956        | 817,382    | 934       | 36,275     | 2,378,276   | 3,236,823                              | 7,025,400                                                                      |
| Mathews Local School District                  | School | Trumbull   | 26,690       | 552,158    | 133,685   | 24,055     | 609,447     | 1,346,035                              | 8,294,976                                                                      |
| McDonald Local School District                 | School | Trumbull   | 22,143       | 666,064    | 744       | 17,928     | 1,944,255   | 2,651,134                              | 5,482,883                                                                      |
| Newton Falls Exempted Village School District  | School | Trumbull   | 1,674        | 689,644    | 0         | 0          | (667,936)   | 23,382                                 | 5,437,767                                                                      |
| Niles City School District                     | School | Trumbull   | 0            | 3,891,428  | 79,639    | 117,744    | (2,320,353) | 1,768,458                              | 14,586,360                                                                     |
| Southington Local School District              | School | Trumbull   | 457          | 2,332,937  | 1,250     | 474,598    | 527,706     | 3,336,948                              | 6,070,845                                                                      |
| Warren City School District                    | School | Trumbull   | 137,592      | 10,432,275 | 555,445   | 1,404,931  | 7,769,624   | 20,299,867                             | 46,594,031                                                                     |
| Weathersfield Local School District            | School | Trumbull   | 45,610       | 7,288,493  | 2,044,684 | 16,428     | 397,560     | 9,792,775                              | 15,365,594                                                                     |
| Claymont City School District                  | School | Tuscarawas | 85,778       | 1,343,902  | 0         | 722,684    | 1,220,498   | 3,372,862                              | 9,051,461                                                                      |
| Dover City School District                     | School | Tuscarawas | 0            | 1,566,211  | 0         | 883,379    | 6,392,170   | 8,841,760                              | 23,487,957                                                                     |
| Garaway Local School District                  | School | Tuscarawas | 11,557       | 470,096    | 0         | 158,777    | 1,290,809   | 1,931,239                              | 8,965,386                                                                      |
| Indian Valley Local School District            | School | Tuscarawas | 64,354       | 1,973,672  | 0         | 55,318     | 2,531,361   | 4,624,705                              | 12,268,455                                                                     |
| New Philadelphia City School District          | School | Tuscarawas | 73,516       | 1,421,434  | 0         | 1,262,723  | 761,705     | 3,519,378                              | 19,538,898                                                                     |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 5,494        | 601,580    | 0         | 0          | (837,595)   | (230,521)                              | 4,578,606                                                                      |
| Tuscarawas Valley Local School District        | School | Tuscarawas | 30,688       | 960,093    | 0         | 234,331    | 703,620     | 1,928,732                              | 8,804,303                                                                      |
| Fairbanks Local School District                | School | Union      | 11,528       | 1,624,532  | 0         | 73,640     | 4,464,203   | 6,173,903                              | 12,967,559                                                                     |
| Marysville Exempted Village School District    | School | Union      | 13,655       | 12,413,572 | 0         | 0          | (457,532)   | 11,969,695                             | 52,128,790                                                                     |
| North Union Local School District              | School | Union      | 587          | 1,513,172  | 0         | 3,334,674  | 6,723,160   | 11,571,593                             | 18,360,626                                                                     |
| Lincolnview Local School District              | School | Van Wert   | 15,993       | 2,058,711  | 7,085     | 37,534     | 11,609,055  | 13,728,378                             | 17,965,124                                                                     |
| Vinton Local School District                   | School | Vinton     | 58,721       | 3,413,402  | 114,853   | 810,020    | 12,249,588  | 16,646,584                             | 27,687,436                                                                     |
| Carlisle Local School District                 | School | Warren     | 0            | 296,081    | 0         | 146,300    | (168,558)   | 273,823                                | 7,109,268                                                                      |
| Franklin City School District                  | School | Warren     | 16,011       | 1,603,097  | 772,191   | 123,615    | 485,235     | 3,000,149                              | 20,049,260                                                                     |
| Kings Local School District                    | School | Warren     | 0            | 4,536,863  | 11,000    | 395,276    | 8,489,460   | 13,432,599                             | 45,804,099                                                                     |
| Little Miami Local School District             | School | Warren     | 18,000       | 3,219,797  | 1,144,188 | 827,725    | 14,918,245  | 20,127,955                             | 54,275,917                                                                     |
| Mason City School District                     | School | Warren     | 0            | 27,995,049 | 9,977     | 2,085,713  | 20,363,548  | 50,454,287                             | 139,334,474                                                                    |
| Springboro Community City School District      | School | Warren     | 0            | 3,729,816  | 0         | 302,205    | 5,791,756   | 9,823,777                              | 46,757,599                                                                     |

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental  
As of June 30, 2014  
All Schools Reporting Under GAAP

| Fund Balances                               |        |            |              |            |           |           |            |                                        | * Total Liabilities<br>Deferred Inflows<br>Of Resources And<br>Fund Balances * |
|---------------------------------------------|--------|------------|--------------|------------|-----------|-----------|------------|----------------------------------------|--------------------------------------------------------------------------------|
| School                                      | Type   | County     | Nonspendable | Restricted | Committed | Assigned  | Unassigned | * Total Fund<br>Balances<br>Deficits * |                                                                                |
| Belpre City School District                 | School | Washington | 39,964       | 84,123     | 32,033    | 136,963   | 744,562    | 1,037,645                              | 5,916,227                                                                      |
| Frontier Local School District              | School | Washington | 8,317        | 1,321,150  | 0         | 22,689    | 217,894    | 1,570,050                              | 3,969,062                                                                      |
| Warren Local School District                | School | Washington | 143,587      | 246,988    | 405,486   | 1,062,746 | 3,707,150  | 5,565,957                              | 16,988,306                                                                     |
| Wolf Creek Local School District            | School | Washington | 97,189       | 723,790    | 12,547    | 1,694,293 | 7,437,205  | 9,965,024                              | 16,512,959                                                                     |
| Chippewa Local School District              | School | Wayne      | 72,654       | 510,479    | 937,836   | 0         | 5,136,133  | 6,657,102                              | 12,676,012                                                                     |
| Dalton Local School District                | School | Wayne      | 3,519        | 5,074,285  | 0         | 431,736   | 659,678    | 6,169,218                              | 13,022,579                                                                     |
| Wooster City School District                | School | Wayne      | 0            | 4,271,090  | 0         | 1,007,207 | 26,102,281 | 31,380,578                             | 65,543,274                                                                     |
| Bowling Green City School District          | School | Wood       | 263,572      | 1,813,314  | 539,134   | 1,799,112 | 8,576,031  | 12,991,163                             | 29,330,056                                                                     |
| Eastwood Local School District              | School | Wood       | 172,391      | 590,156    | 0         | 448,305   | 8,743,749  | 9,954,601                              | 17,884,917                                                                     |
| North Baltimore Local School District       | School | Wood       | 8,391        | 2,529,529  | 0         | 432,638   | 3,305,893  | 6,276,451                              | 10,865,167                                                                     |
| Otsego Local School District                | School | Wood       | 1,984        | 2,315,534  | 309,822   | 165,382   | 2,252,536  | 5,045,258                              | 12,290,942                                                                     |
| Perrysburg Exempted Village School District | School | Wood       | 46,931       | 4,603,406  | 419,646   | 689,815   | 6,486,802  | 12,246,600                             | 43,015,636                                                                     |
| Rossford Exempted Village School District   | School | Wood       | 2,185        | 323,871    | 0         | 0         | (66,481)   | 259,575                                | 738,435                                                                        |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**

**As of June 30, 2014**

**All Schools Reporting Under GAAP**

**Revenues**

| School                                                    | Type    | County     | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition<br>And<br>Fees | Extracurricular<br>Activities | Rentals |
|-----------------------------------------------------------|---------|------------|-------------------|-----------------|-------------------|------------------------|------------------------|-------------------------------|---------|
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 3,182,303         | 0               | 6,122,347         | 47,642                 | 860,635                | 0                             | 0       |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 2,574,511         | 0               | 2,739,613         | 11,759                 | 214,970                | 0                             | 3,025   |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 2,837,236         | 0               | 5,329,630         | 64,696                 | 186,677                | 0                             | 2,112   |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 3,385,524         | 0               | 3,695,093         | 6,104                  | 109,127                | 0                             | 0       |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 1,760,335         | 0               | 4,616,543         | 6,973                  | 162,343                | 7,114                         | 0       |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 1,775,717         | 0               | 3,335,994         | 15,724                 | 160,758                | 0                             | 22,367  |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 15,656,140        | 0               | 25,131,961        | 196,265                | 556,216                | 0                             | 0       |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 4,937,180         | 0               | 6,243,523         | 31,112                 | 144,537                | 0                             | 0       |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 3,368,935         | 0               | 3,737,332         | 147,084                | 108,946                | 0                             | 0       |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 1,956,011         | 0               | 3,806,065         | 0                      | 241,533                | 1,198                         | 7,720   |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 1,336,490         | 0               | 2,051,685         | 1,104                  | 46,055                 | 0                             | 27,190  |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 10,988,469        | 0               | 3,446,225         | 42,186                 | 97,754                 | 0                             | 117,762 |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 9,827,528         | 0               | 3,920,337         | 34,533                 | 89,790                 | 0                             | 38,026  |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 10,345,722        | 0               | 3,616,946         | 176,995                | 1,495,846              | 715                           | 15,446  |
| Ehove Career Center                                       | CC/JVSD | Erie       | 7,053,558         | 0               | 6,483,620         | 8,263                  | 96,102                 | 10,758                        | 1,350   |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 13,328,157        | 0               | 6,239,786         | 60,068                 | 362,664                | 0                             | 13,284  |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 2,567,822         | 0               | 4,968,877         | 168,910                | 13,712                 | 735                           | 474     |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 7,442,543         | 0               | 5,223,764         | 12,305                 | 43,748                 | 0                             | 0       |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 37,110,367        | 0               | 21,554,285        | 384,201                | 256,622                | 66,928                        | 0       |
| Four County Career Center                                 | CC/JVSD | Henry      | 5,487,451         | 0               | 8,816,834         | 35,828                 | 424,087                | 0                             | 100,055 |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 2,052,818         | 0               | 2,859,922         | 6                      | 142,012                | 19,397                        | 0       |
| Knox County Career Center                                 | CC/JVSD | Knox       | 2,732,575         | 0               | 5,451,762         | 44,078                 | 267,041                | 0                             | 5,100   |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 5,255,761         | 0               | 2,746,440         | 5,909                  | 52,436                 | 0                             | 90,470  |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 1,797,016         | 0               | 5,555,540         | 1,531                  | 11,928                 | 0                             | 0       |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 6,906,910         | 0               | 5,401,455         | 40,777                 | 210,652                | 21,641                        | 0       |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 5,357,297         | 0               | 6,279,988         | 9,623                  | 229,015                | 0                             | 0       |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 11,096,222        | 0               | 8,710,807         | 32,713                 | 1,902,862              | 0                             | 0       |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 9,491,983         | 0               | 3,190,113         | 32,278                 | 205,101                | 0                             | 0       |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 6,274,013         | 0               | 4,173,886         | 308,946                | 432,475                | 0                             | 17,432  |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 3,850,956         | 0               | 6,386,488         | 891                    | 1,661                  | 0                             | 27,025  |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 7,724,006         | 0               | 7,836,053         | 6,379                  | 22,906                 | 0                             | 1,960   |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 6,343,907         | 0               | 10,844,210        | 12,505                 | 665,318                | 941                           | 480     |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 14,844,622        | 0               | 15,348,778        | 54,844                 | 3,510,563              | 11,356                        | 0       |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 6,356,168         | 0               | 8,410,866         | 137,158                | 198,372                | 0                             | 0       |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 1,020,798         | 0               | 4,640,306         | 27,279                 | 202,371                | 0                             | 28,545  |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 7,119,370         | 0               | 5,462,662         | 172,468                | 251,123                | 0                             | 15,010  |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 4,131,983         | 0               | 9,914,076         | 38,631                 | 936,216                | 14,757                        | 0       |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 5,125,539         | 0               | 10,385,602        | 74,320                 | 0                      | 0                             | 3,048   |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 4,091,428         | 0               | 8,794,538         | 98,684                 | 416,440                | 0                             | 42,044  |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 1,924,899         | 0               | 4,326,690         | 52,234                 | 298,210                | 2,570                         | 16,120  |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 2,135,869         | 0               | 4,114,012         | 86,530                 | 988,462                | 0                             | 0       |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 3,334,509         | 0               | 2,873,064         | 69,229                 | 770,917                | 18,828                        | 0       |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 4,981,150         | 0               | 7,387,211         | 71,941                 | 270,714                | 1,463                         | 179,257 |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Revenues**

| School                                         | Type    | County     | Property   | Income | Intergovernmental | Investment | Tuition    | Extracurricular | Rentals   |
|------------------------------------------------|---------|------------|------------|--------|-------------------|------------|------------|-----------------|-----------|
|                                                |         |            | Taxes      | Taxes  |                   | Earnings   | And Fees   |                 |           |
| Buckeye Joint Vocational School                | CC/JVSD | Tuscarawas | 4,705,283  | 0      | 7,012,358         | 70,983     | 287,366    | 0               | 0         |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 2,659,923  | 0      | 4,158,613         | 39,917     | 576,497    | 6,734           | 5,951     |
| Warren County Career Center                    | CC/JVSD | Warren     | 6,785,967  | 0      | 6,199,575         | 147,381    | 493,081    | 0               | 36,015    |
| Washington County Career Center                | CC/JVSD | Washington | 2,014,589  | 0      | 3,528,290         | 124,000    | 37,139     | 0               | 0         |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 4,620,438  | 0      | 6,794,277         | 24,311     | 145,752    | 1,982           | 3,700     |
| Penta Career Center                            | CC/JVSD | Wood       | 10,627,515 | 0      | 15,277,009        | 642,557    | 458,888    | 16,321          | 0         |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 0          | 0      | 429,803           | 5,157      | 2,759,593  | 0               | 0         |
| Brown County Educational Service Center        | ESC     | Brown      | 0          | 0      | 366,663           | 7,385      | 108,909    | 0               | 0         |
| Clark County Educational Service Center        | ESC     | Clark      | 0          | 0      | 1,006,893         | 1,161      | 134,441    | 0               | 0         |
| Clermont County Educational Service Center     | ESC     | Clermont   | 0          | 0      | 877,244           | 17,011     | 15,298,305 | 0               | 0         |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 0          | 0      | 827,929           | 48,632     | 0          | 0               | 0         |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 0          | 0      | 798,274           | 582        | 8,982,029  | 1,103           | 0         |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 0          | 0      | 4,351,686         | 30,207     | 30,811,800 | 0               | 1,501,315 |
| North Point Educational Service Center         | ESC     | Erie       | 0          | 0      | 1,098,800         | 15,854     | 17,504,573 | 2,595           | 2,850     |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 0          | 0      | 785,527           | 1,820      | 6,417,091  | 0               | 0         |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 0          | 0      | 10,346,295        | 1,783      | 11,248,392 | 0               | 183,028   |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 0          | 0      | 821,631           | 10,383     | 15,213,577 | 0               | 0         |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 0          | 0      | 863,782           | 9,167      | 0          | 0               | 0         |
| Geauga County Educational Service Center       | ESC     | Geauga     | 0          | 0      | 411,604           | 4,245      | 2,018,262  | 0               | 0         |
| Greene County Educational Service Center       | ESC     | Greene     | 0          | 0      | 1,222,574         | 0          | 9,244,460  | 0               | 0         |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 0          | 0      | 642,844           | 3,456      | 1,720,658  | 0               | 7,150     |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 0          | 0      | 3,067,510         | 68,900     | 670,924    | 0               | 0         |
| Hancock County Educational Service Center      | ESC     | Hancock    | 0          | 0      | 515,273           | 2,182      | 2,816,009  | 0               | 0         |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 0          | 0      | 458,572           | 1,857      | 1,433,772  | 0               | 0         |
| Knox County Educational Service Center         | ESC     | Knox       | 0          | 0      | 467,874           | 115        | 65,237     | 0               | 0         |
| Lake County Educational Service Center         | ESC     | Lake       | 1,177,987  | 0      | 0                 | 15         | 5,399,259  | 17,000          | 0         |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 0          | 0      | 344,913           | 1,797      | 0          | 0               | 1,140     |
| Lorain County Educational Service Center       | ESC     | Lorain     | 0          | 0      | 1,677,923         | 13,758     | 5,246,536  | 0               | 0         |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 0          | 0      | 1,393,182         | 11,445     | 10,668,430 | 0               | 132,496   |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 0          | 0      | 1,837,284         | 34,436     | 12,726,706 | 0               | 0         |
| Medina County Educational Service Center       | ESC     | Medina     | 0          | 0      | 1,098,965         | 8,097      | 34,640     | 0               | 0         |
| Miami County Educational Service Center        | ESC     | Miami      | 0          | 0      | 623,464           | 11,991     | 13,517,075 | 0               | 0         |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 0          | 0      | 2,037,346         | 27,081     | 18,338,641 | 0               | 0         |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 0          | 0      | 942,862           | 14,172     | 9,543,019  | 11,712          | 0         |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 0          | 0      | 400,676           | 1,094      | 0          | 0               | 3,006     |
| Portage County Educational Service Center      | ESC     | Portage    | 0          | 0      | 810,718           | 122        | 5,074,857  | 0               | 0         |
| Putnam County Educational Service Center       | ESC     | Putnam     | 0          | 0      | 363,372           | 2,537      | 2,519,738  | 0               | 81,224    |
| Ross-Pike Educational Service District         | ESC     | Ross       | 0          | 0      | 817,613           | 11,218     | 5,611,377  | 0               | 0         |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 0          | 0      | 855,567           | 4,939      | 6,951,068  | 0               | 0         |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 0          | 0      | 1,153,432         | 194        | 11,106,371 | 0               | 0         |
| Stark County Educational Service Center        | ESC     | Stark      | 0          | 0      | 2,205,301         | 16,416     | 8,712,257  | 0               | 30,158    |
| Summit County Educational Service Center       | ESC     | Summit     | 0          | 0      | 1,589,361         | 3,736      | 3,823,612  | 0               | 0         |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 0          | 0      | 980,846           | 27,496     | 14,078,806 | 0               | 0         |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**

**As of June 30, 2014**

**All Schools Reporting Under GAAP**

**Revenues**

| School                                                   | Type   | County     | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition<br>And<br>Fees | Extracurricular<br>Activities | Rentals |
|----------------------------------------------------------|--------|------------|-------------------|-----------------|-------------------|------------------------|------------------------|-------------------------------|---------|
| East Central Ohio Educational Service Center             | ESC    | Tuscarawas | 0                 | 0               | 1,211,895         | 1,039                  | 3,969,006              | 0                             | 0       |
| Wood County Educational Service Center                   | ESC    | Wood       | 0                 | 0               | 387,424           | 25,013                 | 601,602                | 0                             | 0       |
| Adams County/Ohio Valley School District                 | School | Adams      | 6,862,176         | 0               | 29,179,974        | 31,103                 | 1,320,093              | 130,330                       | 0       |
| Manchester Local School District                         | School | Adams      | 6,283,387         | 0               | 4,292,861         | 20,892                 | 549,218                | 0                             | 1,519   |
| Delphos City School District                             | School | Allen      | 4,111,810         | 0               | 4,482,079         | 4,176                  | 663,366                | 106,682                       | 0       |
| Ashland City School District                             | School | Ashland    | 14,563,617        | 0               | 15,024,755        | 118,506                | 643,798                | 188,421                       | 19,412  |
| Hillsdale Local School District                          | School | Ashland    | 4,156,741         | 284,719         | 4,372,622         | 1,142                  | 365,712                | 106,504                       | 904     |
| Loudonville-Perrysville Exempted Village School District | School | Ashland    | 4,819,975         | 1,647,839       | 5,566,408         | 11,372                 | 725,871                | 29,067                        | 0       |
| Mapleton Local School District                           | School | Ashland    | 2,477,989         | 0               | 4,706,694         | 2,851                  | 777,520                | 54,110                        | 0       |
| Ashtabula Area City School District                      | School | Ashtabula  | 8,846,804         | 0               | 25,498,425        | 13,226                 | 355,772                | 133,409                       | 0       |
| Buckeye Local School District                            | School | Ashtabula  | 5,792,097         | 0               | 9,335,501         | 20,307                 | 1,380,961              | 0                             | 1,834   |
| Conneaut Area City School District                       | School | Ashtabula  | 4,075,432         | 0               | 12,039,858        | 2,163                  | 289,185                | 100                           | 0       |
| Geneva Area City School District                         | School | Ashtabula  | 6,468,915         | 0               | 12,809,032        | 69,075                 | 1,668,537              | 77,775                        | 6,140   |
| Grand Valley Local School District                       | School | Ashtabula  | 3,235,907         | 0               | 6,982,702         | 8,145                  | 626,539                | 77,034                        | 17,153  |
| Jefferson Area Local School District                     | School | Ashtabula  | 4,726,730         | 0               | 8,808,411         | 8,528                  | 1,007,515              | 117,365                       | 0       |
| Athens City School District                              | School | Athens     | 13,730,313        | 3,713,645       | 9,646,814         | 34,014                 | 2,611,686              | 14,652                        | 67,379  |
| Federal-Hocking Local School District                    | School | Athens     | 2,671,960         | 0               | 8,114,405         | 6,951                  | 463,746                | 22,966                        | 500     |
| Nelsonville-York City School District                    | School | Athens     | 1,985,312         | 0               | 9,335,949         | 5,577                  | 652,430                | 0                             | 0       |
| Trimble Local School District                            | School | Athens     | 733,047           | 0               | 7,478,356         | 3,740                  | 634,524                | 2,542                         | 0       |
| Minster Local School District                            | School | Auglaize   | 3,362,687         | 1,470,292       | 3,887,386         | 6,457                  | 102,559                | 0                             | 0       |
| New Bremen Local School District                         | School | Auglaize   | 2,108,908         | 1,388,244       | 4,045,664         | 106,309                | 374,526                | 0                             | 0       |
| Barnesville Exempted Village School District             | School | Belmont    | 3,793,625         | 0               | 6,404,400         | 11,391                 | 835,772                | 47,079                        | 0       |
| Bellaire Local School District                           | School | Belmont    | 2,205,272         | 0               | 10,728,855        | 12,100                 | 747,873                | 36,322                        | 6,000   |
| Bridgeport Exempted Village School District              | School | Belmont    | 1,674,985         | 0               | 4,879,905         | 1,833                  | 825,402                | 1,747                         | 0       |
| Martins Ferry City School District                       | School | Belmont    | 2,347,487         | 0               | 9,983,435         | 3                      | 1,125,938              | 0                             | 2,180   |
| Shadyside Local School District                          | School | Belmont    | 1,878,493         | 0               | 2,961,812         | 1,637                  | 1,295,435              | 34,589                        | 0       |
| St. Clairsville-Richland City School District            | School | Belmont    | 7,578,631         | 0               | 4,861,267         | 482                    | 1,708,697              | 0                             | 0       |
| Union Local School District                              | School | Belmont    | 3,131,652         | 0               | 8,523,031         | 7,752                  | 1,389,357              | 4,752                         | 4,015   |
| Eastern Local School District                            | School | Brown      | 3,371,359         | 0               | 8,030,901         | 15,976                 | 849,160                | 0                             | 12,456  |
| Fayetteville-Perry Local School District                 | School | Brown      | 1,760,036         | 0               | 4,773,996         | 40,826                 | 1,143,376              | 1,216                         | 0       |
| Western Brown Local School District                      | School | Brown      | 4,409,378         | 0               | 21,623,579        | 10,157                 | 1,583,517              | 53,023                        | 16,333  |
| Edgewood City School District                            | School | Butler     | 13,946,380        | 0               | 17,051,715        | 26,702                 | 1,254,827              | 312,844                       | 5,330   |
| Fairfield City School District                           | School | Butler     | 44,292,199        | 0               | 32,455,589        | 71,419                 | 2,981,911              | 259,925                       | 0       |
| Lakota Local School District                             | School | Butler     | 81,116,035        | 0               | 58,598,160        | 164,183                | 2,736,275              | 507,214                       | 0       |
| Madison Local School District                            | School | Butler     | 3,799,540         | 912,625         | 7,099,085         | 1,417                  | 880,735                | 60,495                        | 0       |
| Middletown City School District                          | School | Butler     | 30,803,350        | 0               | 39,841,070        | 926                    | 1,126,473              | 60,555                        | 33,633  |
| Monroe Local School District                             | School | Butler     | 8,345,631         | 0               | 7,399,048         | 8,189                  | 1,240,410              | 129,676                       | 29,575  |
| New Miami Local School District                          | School | Butler     | 1,543,620         | 0               | 5,075,828         | 2,205                  | 5,944                  | 0                             | 0       |
| Ross Local School District                               | School | Butler     | 8,185,026         | 2,492,302       | 11,745,037        | 34,174                 | 153,907                | 204,543                       | 0       |
| Talawanda School District                                | School | Butler     | 23,835,814        | 0               | 9,886,248         | 48,996                 | 1,315,391              | 0                             | 0       |
| Brown Local School District                              | School | Carroll    | 3,326,428         | 0               | 3,337,921         | 26,367                 | 365,211                | 24,371                        | 26,725  |
| Carrollton Exempted Village School District              | School | Carroll    | 6,794,817         | 0               | 12,222,127        | 3,007                  | 778,906                | 20,041                        | 56,914  |
| Mechanicsburg Exempted Village School District           | School | Champaign  | 2,056,498         | 1,455,173       | 4,908,291         | 2,097                  | 689,229                | 26,642                        | 0       |

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General

As of June 30, 2014

All Schools Reporting Under GAAP

Revenues

| School                                        | Type   | County     | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition<br>And<br>Fees | Extracurricular<br>Activities | Rentals |
|-----------------------------------------------|--------|------------|-------------------|-----------------|-------------------|------------------------|------------------------|-------------------------------|---------|
| Triad Local School District                   | School | Champaign  | 2,000,396         | 1,838,624       | 5,532,528         | 1,474                  | 545,426                | 47,534                        | 4,011   |
| Clark Shawnee Local School District           | School | Clark      | 8,411,034         | 0               | 7,325,559         | 61                     | 2,226,024              | 308,545                       | 16,401  |
| Greenon Local School District                 | School | Clark      | 6,476,051         | 0               | 7,520,697         | 7,982                  | 740,609                | 137,633                       | 334     |
| Northeastern Local School District            | School | Clark      | 10,560,239        | 0               | 15,040,968        | 30,103                 | 2,348,587              | 187,253                       | 510     |
| Northwestern Local School District            | School | Clark      | 5,460,079         | 2,133,647       | 7,557,820         | 29,376                 | 1,421,460              | 144,204                       | 1,466   |
| Southeastern Local School District            | School | Clark      | 2,710,230         | 992,787         | 3,530,455         | 0                      | 562,823                | 3,128                         | 0       |
| Springfield City School District              | School | Clark      | 20,039,098        | 0               | 61,020,726        | 160,432                | 1,370,980              | 143,778                       | 23,620  |
| Tecumseh Local School District                | School | Clark      | 7,477,017         | 0               | 18,303,614        | 4,667                  | 1,505,155              | 26,132                        | 25,217  |
| Batavia Local School District                 | School | Clermont   | 6,726,987         | 0               | 9,751,464         | 461                    | 1,151,403              | 0                             | 0       |
| Bethel-Tate Local School District             | School | Clermont   | 3,311,253         | 0               | 10,030,562        | 16,916                 | 1,254,756              | 50,580                        | 8,269   |
| Clermont Northeastern Local School District   | School | Clermont   | 9,017,656         | 0               | 6,541,966         | 803                    | 710,312                | 0                             | 0       |
| Felicity-Franklin Local School District       | School | Clermont   | 1,657,812         | 0               | 7,498,990         | 20,210                 | 604,837                | 0                             | 0       |
| Goshen Local School District                  | School | Clermont   | 4,639,126         | 3,277,488       | 14,492,347        | 14,969                 | 1,876,880              | 142,029                       | 15,960  |
| Milford Exempted Village School District      | School | Clermont   | 37,153,432        | 0               | 23,298,388        | 19,907                 | 2,791,096              | 189,232                       | 0       |
| New Richmond Exempted Village School District | School | Clermont   | 12,212,838        | 0               | 12,095,379        | 296,794                | 2,026,757              | 0                             | 0       |
| West Clermont Local School District           | School | Clermont   | 37,740,961        | 0               | 30,314,509        | 12,915                 | 1,386,753              | 40,915                        | 0       |
| Williamsburg Local School District            | School | Clermont   | 3,617,597         | 0               | 4,509,277         | 15,467                 | 1,091,962              | 14,545                        | 201,755 |
| Blanchester Local School District             | School | Clinton    | 2,661,537         | 0               | 10,372,265        | 32,051                 | 1,385,877              | 4,381                         | 0       |
| Clinton Massie Local School District          | School | Clinton    | 4,592,211         | 0               | 9,518,533         | 15,482                 | 1,365,129              | 46,392                        | 0       |
| East Clinton Local School District            | School | Clinton    | 2,577,880         | 0               | 9,181,771         | 30,823                 | 800,819                | 0                             | 2,475   |
| Wilmington City School District               | School | Clinton    | 8,853,655         | 3,931,581       | 11,041,311        | 7,220                  | 650,577                | 408                           | 0       |
| Beaver Local School District                  | School | Columbiana | 5,587,810         | 0               | 10,613,751        | 1,227                  | 1,567,774              | 104,026                       | 16,653  |
| Columbiana Exempted Village School District   | School | Columbiana | 3,208,002         | 1,736,141       | 2,764,685         | 90,934                 | 1,216,315              | 70,130                        | 3,525   |
| Crestview Local School District               | School | Columbiana | 1,881,126         | 1,248,515       | 5,093,278         | 16,134                 | 2,665,610              | 49,532                        | 4,382   |
| East Liverpool City School District           | School | Columbiana | 3,792,994         | 0               | 20,012,446        | 23,870                 | 974,772                | 27,570                        | 2,263   |
| East Palestine City School District           | School | Columbiana | 2,211,459         | 0               | 7,865,894         | 0                      | 270,037                | 51,005                        | 0       |
| Lisbon Exempted Village School District       | School | Columbiana | 1,580,746         | 0               | 5,480,428         | 45,350                 | 1,055,706              | 35,779                        | 21,795  |
| Salem City School District                    | School | Columbiana | 8,263,584         | 3,896           | 9,769,865         | 596                    | 1,252,244              | 73,477                        | 6,493   |
| Southern Local School District                | School | Columbiana | 1,728,859         | 0               | 6,759,924         | 112                    | 644,849                | 34,254                        | 0       |
| United Local School District                  | School | Columbiana | 2,448,757         | 838,882         | 7,441,901         | 93,325                 | 790,721                | 69,562                        | 9,614   |
| Wellsville Local School District              | School | Columbiana | 836,794           | 0               | 6,553,433         | 7,082                  | 522,328                | 5,312                         | 0       |
| Coshocton City School District                | School | Coshocton  | 4,693,622         | 0               | 9,968,183         | 3,656                  | 760,160                | 28,768                        | 71,816  |
| Ridgewood Local School District               | School | Coshocton  | 2,550,405         | 0               | 7,863,344         | 15,618                 | 411,523                | 75,116                        | 0       |
| River View Local School District              | School | Coshocton  | 8,646,648         | 0               | 9,737,653         | 30,836                 | 1,209,395              | 62,273                        | 2,320   |
| Buckeye Central Local School District         | School | Crawford   | 1,933,676         | 1,668,810       | 4,536,154         | 8,958                  | 239,591                | 43,708                        | 1,727   |
| Bucyrus City School District                  | School | Crawford   | 3,850,774         | 0               | 10,245,833        | 24,747                 | 583,019                | 2,466                         | 7,563   |
| Colonel Crawford Local School District        | School | Crawford   | 2,363,060         | 1,568,087       | 3,713,815         | 5,448                  | 1,548,326              | 20,692                        | 991     |
| Galion City School District                   | School | Crawford   | 4,306,309         | 0               | 11,686,743        | 5,938                  | 646,074                | 5,141                         | 0       |
| Wynford Local School District                 | School | Crawford   | 3,274,555         | 0               | 5,831,603         | 9,879                  | 1,306,834              | 0                             | 75      |
| Bay Village City School District              | School | Cuyahoga   | 23,639,028        | 0               | 7,907,473         | 18,591                 | 1,746,219              | 214,322                       | 141,436 |
| Beachwood City School District                | School | Cuyahoga   | 29,260,454        | 0               | 5,663,760         | 172,475                | 232,310                | 10                            | 311,240 |
| Bedford City School District                  | School | Cuyahoga   | 28,040,343        | 0               | 15,482,800        | 4,762                  | 1,390,958              | 123,057                       | 47,920  |
| Berea City School District                    | School | Cuyahoga   | 55,263,169        | 0               | 23,736,981        | 8,038                  | 3,112,993              | 339,963                       | 79,031  |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**

**As of June 30, 2014**

**All Schools Reporting Under GAAP**

**Revenues**

| School                                                    | Type   | County    | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition<br>And<br>Fees | Extracurricular<br>Activities | Rentals |
|-----------------------------------------------------------|--------|-----------|-------------------|-----------------|-------------------|------------------------|------------------------|-------------------------------|---------|
| Brecksville-Broadview Heights City School District        | School | Cuyahoga  | 33,909,948        | 0               | 11,448,210        | 114,795                | 874,036                | 946,231                       | 74,184  |
| Brooklyn City School District                             | School | Cuyahoga  | 11,828,118        | 0               | 3,779,617         | 448                    | 110,525                | 0                             | 2,330   |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga  | 23,354,877        | 0               | 5,081,698         | 50,131                 | 1,193,441              | 156,862                       | 15,749  |
| Cleveland Heights-University Heights City School District | School | Cuyahoga  | 72,861,915        | 0               | 30,692,116        | 57,813                 | 5,205,135              | 100,866                       | 0       |
| Cleveland Municipal School District                       | School | Cuyahoga  | 215,520,989       | 0               | 465,709,484       | 1,021,069              | 5,856,556              | 750                           | 0       |
| Cuyahoga Heights Local School District                    | School | Cuyahoga  | 10,249,039        | 0               | 4,495,285         | 2,464                  | 501,950                | 34,987                        | 4,672   |
| East Cleveland City School District                       | School | Cuyahoga  | 7,081,208         | 0               | 34,088,369        | 113,353                | 2,975,345              | 9,481                         | 6,396   |
| Euclid City School District                               | School | Cuyahoga  | 44,048,751        | 0               | 29,061,393        | 11,570                 | 258,781                | 93,197                        | 0       |
| Fairview Park City School District                        | School | Cuyahoga  | 16,522,028        | 0               | 4,764,246         | 131,972                | 331,832                | 63,406                        | 102,164 |
| Garfield Heights City School District                     | School | Cuyahoga  | 17,588,391        | 0               | 21,221,531        | 41,904                 | 427,424                | 0                             | 35,316  |
| Independence Local School District                        | School | Cuyahoga  | 14,485,610        | 0               | 2,410,207         | 15,820                 | 173,398                | 37,154                        | 63,866  |
| Lakewood City School District                             | School | Cuyahoga  | 42,621,301        | 0               | 24,044,267        | 99,154                 | 3,105,490              | 472,805                       | 365,462 |
| Maple Heights City School District                        | School | Cuyahoga  | 13,498,535        | 0               | 22,362,758        | 0                      | 552,808                | 74,942                        | 0       |
| Mayfield City School District                             | School | Cuyahoga  | 54,076,794        | 0               | 12,168,346        | 71,454                 | 558,996                | 31,056                        | 28,412  |
| North Olmsted City School District                        | School | Cuyahoga  | 41,065,651        | 0               | 13,157,719        | 37,263                 | 649,801                | 118,594                       | 0       |
| North Royalton City School District                       | School | Cuyahoga  | 37,311,223        | 0               | 10,984,022        | 103,589                | 714,953                | 238,185                       | 47,936  |
| Olmsted Falls City School District                        | School | Cuyahoga  | 23,447,359        | 0               | 14,839,333        | 32,614                 | 465,293                | 300,830                       | 47,649  |
| Orange City School District                               | School | Cuyahoga  | 39,749,239        | 0               | 7,804,600         | 229,224                | 3,665,733              | 121,536                       | 15,290  |
| Parma City School District                                | School | Cuyahoga  | 95,681,734        | 0               | 43,069,188        | 35,532                 | 3,042,439              | 562,603                       | 105,517 |
| Richmond Heights Local School District                    | School | Cuyahoga  | 9,947,256         | 0               | 3,751,952         | 2,843                  | 357,088                | 43,085                        | 25,943  |
| Rocky River City School District                          | School | Cuyahoga  | 30,752,271        | 0               | 6,732,506         | 41,827                 | 393,917                | 13,605                        | 1,954   |
| Shaker Heights City School District                       | School | Cuyahoga  | 66,114,681        | 0               | 26,183,125        | 141,567                | 1,575,618              | 87,389                        | 82,619  |
| Solon City School District                                | School | Cuyahoga  | 53,357,312        | 0               | 16,600,463        | 82,274                 | 1,062,587              | 360                           | 250,311 |
| South Euclid-Lyndhurst City School District               | School | Cuyahoga  | 43,215,050        | 0               | 13,902,850        | 72,155                 | 2,033,326              | 89,779                        | 15,810  |
| Strongsville City School District                         | School | Cuyahoga  | 52,127,148        | 0               | 19,656,795        | 9,919                  | 741,024                | 318,424                       | 0       |
| Warrensville Heights City School District                 | School | Cuyahoga  | 17,630,547        | 0               | 14,275,488        | 18,741                 | 176,585                | 8,022                         | 24,412  |
| Westlake City School District                             | School | Cuyahoga  | 41,811,338        | 0               | 9,178,712         | 164,016                | 949,167                | 112,882                       | 52,189  |
| Greenville City School District                           | School | Darke     | 10,408,180        | 2,013,487       | 14,348,102        | (7,461)                | 674,133                | 103,092                       | 11,615  |
| Ayersville Local School District                          | School | Defiance  | 2,546,100         | 882,377         | 3,229,414         | 14,384                 | 1,464,150              | 0                             | 0       |
| Big Walnut Local School District                          | School | Delaware  | 17,115,765        | 5,411,148       | 7,761,810         | 25,898                 | 367,098                | 1,253                         | 0       |
| Buckeye Valley Local School District                      | School | Delaware  | 9,654,906         | 5,605,813       | 6,162,811         | 11,029                 | 903,338                | 133,872                       | 0       |
| Delaware City School District                             | School | Delaware  | 28,823,958        | 0               | 18,791,824        | 134,893                | 1,560,282              | 135,651                       | 72,002  |
| Olentangy Local School District                           | School | Delaware  | 139,219,270       | 0               | 26,939,289        | 385,099                | 1,764,723              | 461,980                       | 0       |
| Edison Local School District                              | School | Erie      | 6,473,702         | 0               | 7,562,460         | 6,035                  | 771,829                | 63,729                        | 689     |
| Huron City School District                                | School | Erie      | 8,704,281         | 0               | 4,722,782         | 17,407                 | 641,354                | 7,788                         | 48,132  |
| Kelleys Island Local School District                      | School | Erie      | 360,450           | 0               | 72,870            | 1,334                  | 0                      | 0                             | 101     |
| Margaretta Local School District                          | School | Erie      | 5,303,183         | 0               | 6,446,139         | 2,578                  | 1,201,245              | 119,591                       | 468,914 |
| Perkins Local School District                             | School | Erie      | 9,683,486         | 0               | 7,038,118         | 3,621                  | 3,691,448              | 225,378                       | 39,006  |
| Sandusky City School District                             | School | Erie      | 17,538,257        | 0               | 22,410,814        | 16,154                 | 1,354,777              | 46,396                        | 0       |
| Vermilion Local School District                           | School | Erie      | 13,882,057        | 0               | 7,000,537         | 162,481                | 727,884                | 125,637                       | 0       |
| Amanda-Clearcreek Local School District                   | School | Fairfield | 3,192,245         | 2,287,676       | 10,358,025        | 25,871                 | 887,407                | 23,270                        | 0       |
| Bloom-Carroll Local School District                       | School | Fairfield | 6,680,909         | 4,106,775       | 4,466,843         | 19,628                 | 1,419,870              | 36,191                        | 0       |
| Fairfield Union Local School District                     | School | Fairfield | 4,882,399         | 4,092,637       | 9,976,392         | 19,798                 | 1,681,780              | 51,212                        | 13,972  |



**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Revenues                                        |        |           |                   |                 |                   |                        |                        |                               |         |  |
|-------------------------------------------------|--------|-----------|-------------------|-----------------|-------------------|------------------------|------------------------|-------------------------------|---------|--|
| School                                          | Type   | County    | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition<br>And<br>Fees | Extracurricular<br>Activities | Rentals |  |
| Lancaster City School District                  | School | Fairfield | 22,402,732        | 10,919,272      | 26,838,077        | 343,564                | 1,306,343              | 170,575                       | 111,739 |  |
| Liberty Union-Thurston Local School District    | School | Fairfield | 3,288,009         | 2,883,031       | 6,451,614         | 80,361                 | 507,692                | 11,294                        | 0       |  |
| Pickerington Local School District              | School | Fairfield | 35,605,904        | 15,188,075      | 50,661,726        | 108,532                | 932,658                | 777,339                       | 304,088 |  |
| Miami Trace Local School District               | School | Fayette   | 11,596,035        | 0               | 11,169,537        | 19,240                 | 2,230,211              | 125,426                       | 0       |  |
| Washington Court House City School District     | School | Fayette   | 3,919,566         | 0               | 13,153,064        | 12,248                 | 914,183                | 28,847                        | 0       |  |
| Canal Winchester Local School District          | School | Franklin  | 15,598,048        | 3,804,665       | 16,943,712        | 18,683                 | 883,043                | 379,504                       | 103,503 |  |
| Columbus City School District                   | School | Franklin  | 373,048,108       | 0               | 331,135,207       | 665,994                | 5,424,844              | 347,687                       | 948,642 |  |
| Dublin City School District                     | School | Franklin  | 150,502,507       | 0               | 32,906,704        | 504,366                | 436,625                | 0                             | 0       |  |
| Gahanna-Jefferson City School District          | School | Franklin  | 53,171,236        | 0               | 20,596,156        | 39,267                 | 672,170                | 0                             | 0       |  |
| Grandview Heights City School District          | School | Franklin  | 11,284,232        | 0               | 3,620,118         | 14,689                 | 184,223                | 0                             | 35,145  |  |
| Groveport Madison Local School District         | School | Franklin  | 27,051,475        | 0               | 35,429,692        | 2,634                  | 999,074                | 135,690                       | 0       |  |
| Hamilton Local School District                  | School | Franklin  | 5,054,476         | 0               | 19,171,599        | 54,125                 | 37,280                 | 173,410                       | 0       |  |
| Hilliard City School District                   | School | Franklin  | 109,816,919       | 0               | 58,092,411        | 123,572                | 2,029,614              | 0                             | 0       |  |
| New Albany-Plain Local School District          | School | Franklin  | 38,677,763        | 0               | 8,042,786         | 29,111                 | 425,983                | 0                             | 0       |  |
| Southwestern City School District               | School | Franklin  | 100,969,995       | 0               | 118,797,204       | 431,066                | 1,544,948              | 0                             | 0       |  |
| Upper Arlington City School District            | School | Franklin  | 67,958,365        | 0               | 13,004,873        | 98,171                 | 457,535                | 182,632                       | 0       |  |
| Westerville City School District                | School | Franklin  | 112,014,113       | 0               | 49,286,106        | 57,865                 | 1,705,872              | 973,456                       | 563,542 |  |
| Whitehall City School District                  | School | Franklin  | 9,765,036         | 0               | 21,621,962        | 44,874                 | 174,175                | 29,642                        | 0       |  |
| Worthington City School District                | School | Franklin  | 92,211,182        | 0               | 36,689,721        | 402,465                | 1,485,162              | 186,751                       | 0       |  |
| Archbold Area Local School District             | School | Fulton    | 5,474,980         | 0               | 5,617,667         | 35,745                 | 476,249                | 56,242                        | 3,126   |  |
| Wauseon Exempted Village School District        | School | Fulton    | 5,111,466         | 0               | 9,777,117         | 8,610                  | 841,461                | 0                             | 0       |  |
| Gallia Local School District                    | School | Gallia    | 8,894,117         | 0               | 11,756,044        | 31,138                 | 1,066,268              | 45,640                        | 0       |  |
| Gallipolis City School District                 | School | Gallia    | 4,727,852         | 0               | 12,549,526        | 26,559                 | 1,399,255              | 3,966                         | 0       |  |
| Berkshire Local School District                 | School | Geauga    | 4,297,850         | 2,162,468       | 3,975,536         | 5,439                  | 620,668                | 132,149                       | 1,600   |  |
| Cardinal Local School District                  | School | Geauga    | 6,324,611         | 0               | 5,406,313         | 7,026                  | 736,777                | 212,046                       | 100,913 |  |
| Kenston Local School District                   | School | Geauga    | 24,778,811        | 0               | 9,421,184         | 27,090                 | 233,357                | 139,034                       | 0       |  |
| Ledgemont Local School District                 | School | Geauga    | 1,985,985         | 1,144,253       | 2,538,007         | 570                    | 185,605                | 14,633                        | 100     |  |
| West Geauga Local School District               | School | Geauga    | 17,229,626        | 0               | 6,509,227         | 44,117                 | 2,374,116              | 80,976                        | 6,558   |  |
| Beavercreek City School District                | School | Greene    | 55,587,571        | 0               | 17,971,150        | 77,601                 | 961,413                | 425,430                       | 53,537  |  |
| Bellbrook-Sugarcreek Local School District      | School | Greene    | 15,392,433        | 0               | 8,181,398         | 55                     | 494,638                | 77,181                        | 49,745  |  |
| Cedar Cliff Local School District               | School | Greene    | 1,934,707         | 882,032         | 2,845,608         | 4,688                  | 700,473                | 50,884                        | 0       |  |
| Fairborn City School District                   | School | Greene    | 17,910,813        | 2,336,769       | 21,113,509        | 25,388                 | 574,919                | 128,824                       | 0       |  |
| Greeneview Local School District                | School | Greene    | 3,718,305         | 1,898,578       | 6,152,303         | 15,401                 | 977,255                | 49,022                        | 2,546   |  |
| Xenia Community School District                 | School | Greene    | 18,747,344        | 3,502,121       | 23,116,788        | 22,973                 | 720,445                | 115,030                       | 13,888  |  |
| Yellow Springs Exempted Village School District | School | Greene    | 4,124,935         | 1,286,129       | 1,762,107         | 6,161                  | 970,040                | 14,657                        | 5,664   |  |
| Cambridge City School District                  | School | Guernsey  | 5,403,002         | 0               | 14,933,420        | 13,001                 | 717,210                | 61,327                        | 16,208  |  |
| East Guernsey Local School District             | School | Guernsey  | 2,364,150         | 0               | 6,658,475         | 6,710                  | 986,560                | 131,794                       | 24,934  |  |
| Rolling Hills Local School District             | School | Guernsey  | 5,668,460         | 0               | 10,567,718        | 10,401                 | 664,704                | 95,441                        | 2,284   |  |
| Cincinnati City School District                 | School | Hamilton  | 253,135,130       | 0               | 195,230,330       | 424,952                | 2,807,829              | 0                             | 0       |  |
| Deer Park Community City School District        | School | Hamilton  | 10,168,674        | 0               | 4,705,768         | 12,300                 | 130,012                | 37,475                        | 0       |  |
| Finneytown Local School District                | School | Hamilton  | 10,315,088        | 0               | 7,414,191         | 9,436                  | 393,037                | 5,910                         | 0       |  |
| Forest Hills Local School District              | School | Hamilton  | 41,631,038        | 0               | 24,759,036        | 5,133                  | 1,251,442              | 0                             | 0       |  |
| Indian Hill Exempted Village School District    | School | Hamilton  | 23,306,133        | 0               | 4,096,713         | 356,228                | 46,856                 | 2,141                         | 5,400   |  |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**

**As of June 30, 2014**

**All Schools Reporting Under GAAP**

**Revenues**

| School                                          | Type   | County    | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition<br>And<br>Fees | Extracurricular<br>Activities | Rentals |
|-------------------------------------------------|--------|-----------|-------------------|-----------------|-------------------|------------------------|------------------------|-------------------------------|---------|
| Loveland City School District                   | School | Hamilton  | 27,402,118        | 0               | 15,436,154        | 25,329                 | 721,456                | 310,812                       | 0       |
| Madeira City School District                    | School | Hamilton  | 12,934,329        | 0               | 4,522,345         | 19,709                 | 111,801                | 145,189                       | 0       |
| Mariemont City School District                  | School | Hamilton  | 15,715,004        | 0               | 5,992,261         | 26,858                 | 233,795                | 46,300                        | 0       |
| Mt. Healthy City School District                | School | Hamilton  | 11,698,948        | 0               | 24,152,885        | 28,389                 | 718,297                | 19,153                        | 0       |
| North College Hill City School District         | School | Hamilton  | 3,765,281         | 0               | 9,029,312         | 682                    | 281,179                | 6,565                         | 200     |
| Northwest Local School District                 | School | Hamilton  | 45,980,543        | 0               | 36,127,438        | 299,789                | 1,294,081              | 261,590                       | 640,003 |
| Norwood City School District                    | School | Hamilton  | 14,875,084        | 0               | 11,720,178        | 10,158                 | 171,669                | 130,197                       | 0       |
| Oak Hills Local School District                 | School | Hamilton  | 26,967,986        | 0               | 29,549,926        | 63,945                 | 1,267,018              | 594,978                       | 0       |
| Princeton City School District                  | School | Hamilton  | 49,175,968        | 0               | 24,504,868        | 73,987                 | 4,125,104              | 74,740                        | 0       |
| Reading Community City School District          | School | Hamilton  | 7,286,425         | 0               | 5,778,567         | 18,454                 | 1,950,228              | 14,169                        | 1,000   |
| Southwest Local School District                 | School | Hamilton  | 10,233,119        | 4,825,359       | 15,861,675        | 10,216                 | 564,793                | 75,234                        | 0       |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 5,294,760         | 0               | 6,437,626         | 1,134                  | 1,104,421              | 8,900                         | 0       |
| Sycamore Community City School District         | School | Hamilton  | 54,512,999        | 0               | 16,655,312        | 197,746                | 1,134,210              | 18,897                        | 0       |
| Three Rivers Local School District              | School | Hamilton  | 11,745,851        | 0               | 6,238,520         | 26,869                 | 1,000,715              | 0                             | 0       |
| Winton Woods City School District               | School | Hamilton  | 22,301,152        | 0               | 18,752,315        | 19,777                 | 1,995,583              | 35,274                        | 0       |
| Wyoming City School District                    | School | Hamilton  | 8,436,751         | 6,674,018       | 6,605,954         | 61,297                 | 536,897                | 8,668                         | 0       |
| Arcadia Local School District                   | School | Hancock   | 2,401,146         | 787,104         | 2,204,379         | 8,340                  | 897,333                | 1,858                         | 0       |
| Arlington Local School District                 | School | Hancock   | 1,475,070         | 1,027,567       | 3,204,994         | 4,111                  | 347,242                | 278                           | 0       |
| Findlay City School District                    | School | Hancock   | 25,941,049        | 0               | 28,412,666        | 193,945                | 3,181,059              | 14,012                        | 31,941  |
| Liberty Benton Local School District            | School | Hancock   | 4,587,621         | 1,631,505       | 5,830,035         | 3,898                  | 1,551,721              | 0                             | 0       |
| Van Buren Local School District                 | School | Hancock   | 6,481,895         | 0               | 3,227,294         | 49,222                 | 1,161,326              | 27,103                        | 0       |
| Conotton Valley Union Local School District     | School | Harrison  | 2,163,368         | 0               | 2,621,457         | 129                    | 368,553                | 12,547                        | 0       |
| Holgate Local School District                   | School | Henry     | 1,084,365         | 751,042         | 2,799,563         | 5,830                  | 494,445                | 16,740                        | 0       |
| Liberty Center Local School District            | School | Henry     | 2,680,107         | 2,132,690       | 6,117,328         | 11,109                 | 1,124,562              | 3,340                         | 51,545  |
| Napoleon Area City School District              | School | Henry     | 8,165,774         | 0               | 11,966,377        | 19,787                 | 838,985                | 79,742                        | 2,515   |
| Patrick Henry Local School District             | School | Henry     | 2,905,430         | 2,013,275       | 5,156,154         | 7,100                  | 651,577                | 10,938                        | 0       |
| Fairfield Local School District                 | School | Highland  | 1,388,669         | 0               | 5,840,851         | 6,196                  | 549,009                | 26,185                        | 2,596   |
| Greenfield Exempted Village School District     | School | Highland  | 3,156,204         | 1,820,539       | 13,901,460        | 73,278                 | 622,883                | 0                             | 910     |
| Hillsboro City School District                  | School | Highland  | 5,302,319         | 2,440,082       | 14,430,078        | 64,752                 | 1,491,674              | 40,970                        | 6,000   |
| Lynchburg Clay Local School District            | School | Highland  | 1,808,342         | 0               | 8,875,291         | 108,565                | 739,554                | 2,369                         | 235     |
| Logan-Hocking Local School District             | School | Hocking   | 9,456,772         | 0               | 23,274,920        | 253,035                | 1,270,682              | 47,331                        | 0       |
| East Holmes Local School District               | School | Holmes    | 8,309,091         | 0               | 6,047,774         | 17,261                 | 904,736                | 233,297                       | 11,981  |
| West Holmes Local School District               | School | Holmes    | 8,849,771         | 0               | 12,260,207        | 16,778                 | 650,992                | 56,291                        | 8,957   |
| Bellevue City School District                   | School | Huron     | 6,480,205         | 1,352,989       | 10,903,271        | 19,215                 | 532,952                | 25,597                        | 35,611  |
| Monroeville Local School District               | School | Huron     | 2,032,258         | 1,238,988       | 2,594,088         | 1,253                  | 646,893                | 13,577                        | 0       |
| New London Local School District                | School | Huron     | 3,093,248         | 0               | 6,022,335         | 5,107                  | 371,395                | 40,712                        | 859     |
| Norwalk City School District                    | School | Huron     | 6,027,197         | 1,939,344       | 13,496,536        | 26,259                 | 940,255                | 82,996                        | 42,090  |
| South Central Local School District             | School | Huron     | 1,460,518         | 981,607         | 5,414,248         | 11,090                 | 420,335                | 27,274                        | 0       |
| Western Reserve Local School District           | School | Huron     | 2,363,415         | 1,845,197       | 6,520,020         | 12,464                 | 858,593                | 42,415                        | 11,872  |
| Willard City School District                    | School | Huron     | 4,582,679         | 0               | 10,801,358        | 7,859                  | 225,022                | 18,151                        | 8,756   |
| Wellston City School District                   | School | Jackson   | 1,945,236         | 0               | 11,732,352        | 11,288                 | 458,868                | 10,965                        | 5,450   |
| Buckeye Local School District                   | School | Jefferson | 7,345,781         | 0               | 10,299,515        | 832                    | 404,952                | 13,727                        | 12,309  |
| Edison Local School District                    | School | Jefferson | 7,737,149         | 0               | 9,116,322         | 100                    | 783,160                | 26,403                        | 0       |

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**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Revenues**

| School                                            | Type   | County    | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition<br>And<br>Fees | Extracurricular<br>Activities | Rentals |
|---------------------------------------------------|--------|-----------|-------------------|-----------------|-------------------|------------------------|------------------------|-------------------------------|---------|
| Indian Creek Local School District                | School | Jefferson | 6,949,901         | 0               | 10,253,716        | 1,441                  | 1,960,880              | 39,874                        | 26,281  |
| Steubenville City School District                 | School | Jefferson | 3,251,580         | 0               | 12,951,836        | 19,589                 | 3,528,112              | 0                             | 40,693  |
| Toronto City School District                      | School | Jefferson | 1,344,379         | 0               | 4,490,784         | 2,481                  | 1,001,508              | 83,824                        | 0       |
| Kirtland Local School District                    | School | Lake      | 11,707,771        | 0               | 2,519,389         | 23,298                 | 86,596                 | 93,088                        | 18,028  |
| Mentor Exempted Village School District           | School | Lake      | 62,655,409        | 0               | 30,773,099        | 155,747                | 2,097,205              | 492,084                       | 72,531  |
| Perry Local School District                       | School | Lake      | 12,662,580        | 0               | 10,576,883        | 167,794                | 67,734                 | 85,435                        | 0       |
| Riverside Local School District                   | School | Lake      | 23,241,064        | 0               | 13,300,834        | 1,935                  | 1,252,583              | 137,371                       | 4,179   |
| Willoughby-Eastlake City School District          | School | Lake      | 59,053,324        | 0               | 25,755,087        | (46,070)               | 843,007                | 155,829                       | 248,069 |
| Chesapeake Union Exempted Village School District | School | Lawrence  | 2,038,651         | 0               | 8,905,760         | 2,603                  | 1,089,361              | 3,434                         | 0       |
| Dawson-Bryant Local School District               | School | Lawrence  | 1,293,462         | 0               | 9,202,162         | 11,731                 | 1,374,455              | 60,206                        | 0       |
| Fairland Local School District                    | School | Lawrence  | 3,527,548         | 0               | 9,121,514         | 14,604                 | 823,684                | 82,082                        | 0       |
| Ironton City School District                      | School | Lawrence  | 2,557,399         | 0               | 9,150,848         | 9,745                  | 1,320,727              | 62,535                        | 6,000   |
| Rock Hill Local School District                   | School | Lawrence  | 2,473,099         | 0               | 13,857,147        | 12,101                 | 1,256,154              | 30,293                        | 0       |
| South Point Local School District                 | School | Lawrence  | 3,445,087         | 0               | 12,681,390        | 19,645                 | 111,855                | 31,216                        | 39,200  |
| Symmes Valley Local School District               | School | Lawrence  | 1,109,566         | 0               | 6,308,014         | 26,610                 | 786,806                | 11,509                        | 0       |
| Granville Exempted Village School District        | School | Licking   | 16,454,758        | 0               | 7,783,114         | 11,767                 | 289,500                | 221,987                       | 0       |
| Heath City School District                        | School | Licking   | 7,879,354         | 0               | 6,371,400         | 1,444                  | 535,675                | 0                             | 0       |
| Johnstown-Monroe Local School District            | School | Licking   | 6,587,887         | 2,584,704       | 5,792,058         | 55,215                 | 602,553                | 32,770                        | 1,350   |
| Lakewood Local School District                    | School | Licking   | 12,605,079        | 0               | 8,615,964         | 52,248                 | 700,645                | 27,396                        | 0       |
| Licking Heights Local School District             | School | Licking   | 20,829,844        | 0               | 11,683,494        | 8,037                  | 351,773                | 207,112                       | 52,186  |
| Licking Valley Local School District              | School | Licking   | 3,950,493         | 2,155,802       | 10,179,920        | 7,492                  | 1,315,404              | 30,576                        | 0       |
| Newark City School District                       | School | Licking   | 19,615,908        | 8,237,487       | 32,756,652        | 34,069                 | 711,432                | 18,627                        | 79,133  |
| North Fork Local School District                  | School | Licking   | 4,039,863         | 1,944,316       | 8,854,708         | 7,439                  | 847,167                | 20,090                        | 24,000  |
| Northridge Local School District                  | School | Licking   | 5,952,373         | 75,691          | 5,357,425         | 4,664                  | 613,563                | 106,596                       | 56,958  |
| Riverside Local School District                   | School | Logan     | 1,337,212         | 1,420,012       | 4,395,183         | 7,066                  | 384,641                | 4,334                         | 0       |
| Amherst Exempted Village School District          | School | Lorain    | 17,669,729        | 0               | 17,899,102        | 40,543                 | 1,476,234              | 402,377                       | 18,050  |
| Avon Lake City School District                    | School | Lorain    | 28,061,493        | 0               | 8,434,563         | 42,411                 | 607,823                | 246,514                       | 0       |
| Avon Local School District                        | School | Lorain    | 22,813,016        | 0               | 7,562,117         | 47,344                 | 807,397                | 174,497                       | 0       |
| Columbia Local School District                    | School | Lorain    | 6,569,593         | 0               | 3,178,909         | 823                    | 582,619                | 14,395                        | 19,470  |
| Elyria City School District                       | School | Lorain    | 29,687,399        | 0               | 44,137,320        | 33,502                 | 1,287,874              | 115,306                       | 29,465  |
| Firelands Local School District                   | School | Lorain    | 7,799,598         | 0               | 8,439,843         | 13,297                 | 1,772,446              | 153,625                       | 8,256   |
| Keystone Local School District                    | School | Lorain    | 5,250,862         | 0               | 7,155,945         | 8,487                  | 1,483,154              | 20,294                        | 3,488   |
| Lorain City School District                       | School | Lorain    | 18,592,740        | 0               | 72,613,401        | 169,621                | 1,168,242              | 174,435                       | 52,121  |
| Midview Local School District                     | School | Lorain    | 13,017,515        | 0               | 13,578,625        | 3,799                  | 2,280,873              | 384,173                       | 0       |
| North Ridgeville City School District             | School | Lorain    | 22,857,584        | 0               | 13,513,689        | 14,472                 | 822,165                | 111,109                       | 0       |
| Oberlin City School District                      | School | Lorain    | 8,718,405         | 0               | 4,103,975         | 3,203                  | 502,445                | 0                             | 30,707  |
| Sheffield-Sheffield Lake City School District     | School | Lorain    | 9,757,440         | 0               | 6,591,019         | 3,426                  | 1,365,100              | 37,086                        | 0       |
| Wellington Exempted Village School District       | School | Lorain    | 4,347,446         | 1,878,524       | 6,083,082         | 6,198                  | 439,335                | 69,645                        | 0       |
| Anthony Wayne Local School District               | School | Lucas     | 21,604,057        | 0               | 11,398,739        | 29,240                 | 801,085                | 103,311                       | 0       |
| Oregon City School District                       | School | Lucas     | 18,148,349        | 0               | 17,361,192        | 82,717                 | 1,579,499              | 92,996                        | 0       |
| Ottawa Hills Local School District                | School | Lucas     | 10,125,127        | 0               | 3,246,526         | 24,029                 | 119,391                | 126,172                       | 0       |
| Springfield Local School District                 | School | Lucas     | 22,454,308        | 0               | 11,165,258        | 9,412                  | 906,406                | 146,218                       | 32,503  |
| Sylvania City School District                     | School | Lucas     | 52,770,763        | 0               | 23,064,424        | 18,292                 | 1,361,160              | 241,652                       | 35,484  |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Revenues**

| School                                     | Type   | County     | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition<br>And<br>Fees | Extracurricular<br>Activities | Rentals |
|--------------------------------------------|--------|------------|-------------------|-----------------|-------------------|------------------------|------------------------|-------------------------------|---------|
| Toledo City School District                | School | Lucas      | 82,477,342        | 0               | 228,938,735       | 32,658                 | 1,820,394              | 235,977                       | 0       |
| Washington Local School District           | School | Lucas      | 32,277,959        | 0               | 34,094,505        | 35,563                 | 845,007                | 2,844                         | 87,720  |
| Jefferson Local School District            | School | Madison    | 5,157,457         | 851,951         | 4,998,844         | 3,495                  | 1,022,265              | 18,208                        | 3,508   |
| Jonathan Alder Local School District       | School | Madison    | 5,686,326         | 2,149,487       | 7,985,615         | 1,010                  | 1,044,735              | 140,984                       | 10,728  |
| London City School District                | School | Madison    | 5,599,209         | 3,142,243       | 9,151,032         | 3,198                  | 500,770                | 14,028                        | 0       |
| Madison-Plains Local School District       | School | Madison    | 6,051,967         | 0               | 5,954,529         | 2,826                  | 821,746                | 58,790                        | 0       |
| Austintown Local School District           | School | Mahoning   | 15,763,419        | 0               | 22,191,193        | 4,141                  | 4,263,614              | 192,267                       | 0       |
| Boardman Local School District             | School | Mahoning   | 28,169,222        | 0               | 13,438,625        | 10,126                 | 713,768                | 133,883                       | 127,915 |
| Campbell City School District              | School | Mahoning   | 1,885,067         | 0               | 11,483,089        | 31                     | 10,103                 | 11,231                        | 7,200   |
| Canfield Local School District             | School | Mahoning   | 16,283,400        | 0               | 8,561,037         | 8,521                  | 236,866                | 172,395                       | 31,273  |
| Jackson-Milton Local School District       | School | Mahoning   | 4,818,661         | 0               | 3,278,598         | 311                    | 727,089                | 17,943                        | 1,556   |
| Lowellville Local School District          | School | Mahoning   | 891,766           | 0               | 2,241,518         | 10,968                 | 1,644,740              | 9,639                         | 0       |
| Poland Local School District               | School | Mahoning   | 12,049,351        | 0               | 7,611,767         | 1,271                  | 224,646                | 179,716                       | 15,048  |
| Sebring Local School District              | School | Mahoning   | 1,038,612         | 510,870         | 4,404,199         | 1,367                  | 326,046                | 6,496                         | 0       |
| South Range Local School District          | School | Mahoning   | 4,910,802         | 0               | 5,547,853         | 485                    | 541,570                | 102,410                       | 3,276   |
| Springfield Local School District          | School | Mahoning   | 2,923,492         | 1,961,383       | 5,186,406         | 4,293                  | 32,804                 | 23,523                        | 0       |
| Struthers City School District             | School | Mahoning   | 4,221,377         | 0               | 12,269,895        | 6,978                  | 1,237,787              | 170,323                       | 22,441  |
| West Branch Local School District          | School | Mahoning   | 4,275,580         | 0               | 12,038,942        | 21,342                 | 2,084,959              | 76,534                        | 732     |
| Western Reserve Local School District      | School | Mahoning   | 2,476,000         | 0               | 2,809,783         | 4,961                  | 1,055,113              | 48,417                        | 72      |
| Youngstown City School District            | School | Mahoning   | 19,801,376        | 0               | 87,161,078        | 403,153                | 441,393                | 58,590                        | 12,815  |
| Elgin Local School District                | School | Marion     | 3,499,411         | 1,047,554       | 7,240,106         | 17,330                 | 1,171,232              | 32,584                        | 0       |
| Marion City School District                | School | Marion     | 8,372,487         | 0               | 37,384,123        | 60,483                 | 1,559,580              | 40,710                        | 0       |
| Pleasant Local School District             | School | Marion     | 3,988,622         | 0               | 4,547,171         | 11,308                 | 2,071,904              | 74,136                        | 0       |
| Ridgedale Local School District            | School | Marion     | 3,290,340         | 0               | 3,547,271         | 11,434                 | 1,206,805              | 19,354                        | 0       |
| River Valley Local School District         | School | Marion     | 5,967,934         | 0               | 6,677,856         | 1,656                  | 3,124,347              | 0                             | 0       |
| Black River Local School District          | School | Medina     | 4,876,027         | 0               | 7,848,208         | 18,275                 | 465,578                | 141,475                       | 15,051  |
| Brunswick City School District             | School | Medina     | 33,139,205        | 0               | 28,665,960        | 47,435                 | 894,320                | 908,522                       | 32,341  |
| Buckeye Local School District              | School | Medina     | 11,286,159        | 0               | 9,230,524         | 945                    | 258,176                | 227,817                       | 31,586  |
| Cloverleaf Local School District           | School | Medina     | 11,675,899        | 2,115,689       | 11,337,182        | 6,059                  | 769,473                | 46,528                        | 75,435  |
| Highland Local School District             | School | Medina     | 20,215,685        | 0               | 7,963,764         | 71,937                 | 919,429                | 417,797                       | 21,762  |
| Medina City School District                | School | Medina     | 41,017,540        | 0               | 25,637,821        | 45,912                 | 702,258                | 593,722                       | 103,768 |
| Wadsworth City School District             | School | Medina     | 19,182,582        | 0               | 19,715,535        | 9,735                  | 1,181,189              | 303,049                       | 49,098  |
| Eastern Local School District              | School | Meigs      | 1,383,808         | 0               | 5,629,313         | 4,731                  | 643,087                | 4,981                         | 27,069  |
| Meigs Local School District                | School | Meigs      | 2,574,221         | 0               | 15,610,845        | 36,453                 | 625,265                | 10,471                        | 2,460   |
| Southern Local School District             | School | Meigs      | 1,773,636         | 0               | 4,725,917         | 21,158                 | 320,817                | 2,576                         | 0       |
| Bethel Local School District               | School | Miami      | 3,761,613         | 1,197,522       | 3,430,050         | 20,357                 | 724,863                | 25,359                        | 0       |
| Covington Exempted Village School District | School | Miami      | 2,648,731         | 1,879,865       | 3,712,995         | 4,549                  | 529,154                | 22,891                        | 3,392   |
| Miami East Local School District           | School | Miami      | 5,507,526         | 2,899,481       | 5,238,836         | 8,985                  | 710,576                | 16,802                        | 10,528  |
| Piqua City School District                 | School | Miami      | 14,821,474        | 0               | 16,179,667        | 74,951                 | 711,275                | 171,008                       | 0       |
| Tipp City Exempted Village School District | School | Miami      | 11,613,792        | 0               | 9,666,435         | 6,275                  | 896,887                | 287,093                       | 16,995  |
| Troy City School District                  | School | Miami      | 14,495,095        | 10,065,460      | 16,266,201        | 101,954                | 932,846                | 459,774                       | 0       |
| Switzerland of Ohio Local School District  | School | Monroe     | 10,051,779        | 0               | 15,667,121        | 25,276                 | 100,005                | 128,020                       | 7,763   |
| Brookville Local School District           | School | Montgomery | 5,234,658         | 0               | 6,462,161         | 64,281                 | 455,008                | 116,821                       | 0       |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**

**As of June 30, 2014**

**All Schools Reporting Under GAAP**

**Revenues**

| School                                       | Type   | County     | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition<br>And<br>Fees | Extracurricular<br>Activities | Rentals |
|----------------------------------------------|--------|------------|-------------------|-----------------|-------------------|------------------------|------------------------|-------------------------------|---------|
| Centerville City School District             | School | Montgomery | 63,372,616        | 0               | 21,276,424        | 369,792                | 1,787,659              | 711,784                       | 0       |
| Dayton City School District                  | School | Montgomery | 57,660,980        | 0               | 158,146,839       | 25,356                 | 1,778,015              | 828,175                       | 291,030 |
| Huber Heights City School District           | School | Montgomery | 26,472,563        | 0               | 33,262,981        | 24,798                 | 1,081,819              | 559,793                       | 0       |
| Jefferson Township Local School District     | School | Montgomery | 2,594,467         | 0               | 4,265,490         | 2,895                  | 501,248                | 1,802                         | 0       |
| Kettering City School District               | School | Montgomery | 57,585,899        | 0               | 25,890,786        | 163,214                | 988,637                | 279,282                       | 55,433  |
| Mad River Local School District              | School | Montgomery | 9,403,006         | 0               | 25,711,025        | 76,289                 | 3,595,361              | 123,500                       | 0       |
| Miamisburg City School District              | School | Montgomery | 29,746,666        | 0               | 18,132,711        | 152,076                | 642,155                | 61,794                        | 108,056 |
| New Lebanon Local School District            | School | Montgomery | 2,199,889         | 1,420,069       | 6,311,776         | 6,305                  | 1,125,348              | 32,907                        | 0       |
| Northmont City School District               | School | Montgomery | 24,402,795        | 0               | 23,703,910        | 1,140                  | 941,262                | 196,062                       | 0       |
| Northridge Local School District             | School | Montgomery | 7,185,275         | 0               | 11,723,106        | 115,111                | 1,483,417              | 34,595                        | 91,772  |
| Oakwood City School District                 | School | Montgomery | 14,339,859        | 0               | 8,094,814         | 864                    | 263,689                | 49,298                        | 1,411   |
| Trotwood-Madison City School District        | School | Montgomery | 8,036,001         | 0               | 23,871,758        | 22,444                 | 334,704                | 20,580                        | 0       |
| Valley View Local School District            | School | Montgomery | 4,992,801         | 3,088,698       | 9,106,701         | 3,855                  | 311,631                | 134,302                       | 0       |
| Vandalia-Butler City School District         | School | Montgomery | 19,561,789        | 0               | 9,653,196         | 39,673                 | 748,321                | 294,189                       | 11,698  |
| West Carrollton City School District         | School | Montgomery | 16,225,330        | 0               | 19,861,806        | 171,486                | 1,168,048              | 68,005                        | 93,644  |
| Morgan Local School District                 | School | Morgan     | 4,470,994         | 0               | 15,364,216        | 42,495                 | 242,865                | 0                             | 930     |
| Cardington-Lincoln Local School District     | School | Morrow     | 2,342,604         | 106,165         | 7,315,449         | 1,444                  | 598,384                | 14,610                        | 5,992   |
| Highland Local School District               | School | Morrow     | 3,622,051         | 1,044,898       | 10,297,739        | 11,826                 | 432,677                | 20,706                        | 0       |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 2,981,293         | 1,084,791       | 7,041,669         | 6,652                  | 604,386                | 122,230                       | 0       |
| Northmor Local School District               | School | Morrow     | 3,136,284         | 1,448,185       | 5,717,961         | 2,478                  | 720,905                | 24,186                        | 160     |
| East Muskingum Local School Dist             | School | Muskingum  | 6,100,129         | 0               | 9,970,834         | 58,386                 | 1,509,568              | 0                             | 9,132   |
| Franklin Local School District               | School | Muskingum  | 5,717,701         | 0               | 13,432,140        | 170,100                | 1,085,629              | 21,614                        | 0       |
| Maysville Local School District              | School | Muskingum  | 3,760,801         | 0               | 12,435,153        | 0                      | 3,017,687              | 46,025                        | 750     |
| Tri-Valley Local School District             | School | Muskingum  | 7,047,164         | 0               | 17,171,185        | 110,022                | 1,578,761              | 251,455                       | 0       |
| West Muskingum Local School District         | School | Muskingum  | 8,152,110         | 0               | 6,890,523         | 7,444                  | 1,665,085              | 44,622                        | 0       |
| Zanesville City School District              | School | Muskingum  | 9,968,088         | 0               | 25,410,400        | 59,601                 | 1,110,330              | 76,132                        | 90,948  |
| Caldwell Exempted Village School District    | School | Noble      | 3,284,189         | 0               | 4,952,431         | 2,558                  | 281,744                | 56,963                        | 0       |
| Noble Local School District                  | School | Noble      | 3,567,071         | 0               | 5,880,505         | 11,671                 | 910,174                | 32,910                        | 615     |
| Crooksville Exempted Village School District | School | Perry      | 1,420,194         | 0               | 7,668,964         | 4,431                  | 818,384                | 20,965                        | 0       |
| Circleville City School District             | School | Pickaway   | 7,978,831         | 1,673,838       | 11,900,199        | 121,782                | 368,173                | 42,782                        | 11,101  |
| Logan Elm Local School District              | School | Pickaway   | 6,948,243         | 2,328,416       | 9,137,985         | 44,344                 | 831,634                | 124,084                       | 2,657   |
| Teays Valley Local School District           | School | Pickaway   | 8,768,696         | 5,870,160       | 18,250,736        | 32,268                 | 684,987                | 89,710                        | 14,300  |
| Westfall Local School District               | School | Pickaway   | 6,192,624         | 0               | 8,260,555         | 51,412                 | 394,566                | 70,357                        | 0       |
| Scioto Valley Local School District          | School | Pike       | 2,637,271         | 0               | 11,980,299        | 55,731                 | 687,955                | 14,009                        | 21,723  |
| Waverly City School District                 | School | Pike       | 3,446,569         | 0               | 12,729,548        | 11,198                 | 794,263                | 26,888                        | 4,055   |
| Western Local School District                | School | Pike       | 848,663           | 0               | 6,774,508         | 7,022                  | 289,946                | 9,050                         | 9,980   |
| Aurora City School District                  | School | Portage    | 26,329,594        | 0               | 8,479,220         | 10,206                 | 633,965                | 100,233                       | 11,892  |
| Crestwood Local School District              | School | Portage    | 7,652,143         | 0               | 11,829,772        | 38,843                 | 1,194,119              | 137,885                       | 8,676   |
| Field Local School District                  | School | Portage    | 9,600,759         | 0               | 8,348,876         | 787                    | 1,149,603              | 0                             | 116,041 |
| James A. Garfield Local School District      | School | Portage    | 4,564,756         | 0               | 6,901,800         | 8,897                  | 1,353,631              | 25,546                        | 0       |
| Kent City School District                    | School | Portage    | 25,668,120        | 0               | 17,648,945        | 25,879                 | 3,479,088              | 67,419                        | 185,691 |
| Ravenna City School District                 | School | Portage    | 10,936,867        | 0               | 16,058,805        | 9,284                  | 737,663                | 67,324                        | 169,310 |
| Rootstown Local School District              | School | Portage    | 6,148,949         | 0               | 5,446,436         | 622                    | 447,804                | 300                           | 2,040   |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**

**As of June 30, 2014**

**All Schools Reporting Under GAAP**

**Revenues**

| School                                               | Type   | County   | Property   | Income    | Intergovernmental | Investment | Tuition   | Extracurricular | Rentals |
|------------------------------------------------------|--------|----------|------------|-----------|-------------------|------------|-----------|-----------------|---------|
|                                                      |        |          | Taxes      | Taxes     |                   | Earnings   | And Fees  |                 |         |
| Southeast Local School District                      | School | Portage  | 6,493,916  | 0         | 12,046,174        | 9,824      | 623,220   | 38,569          | 44,121  |
| Streetsboro City School District                     | School | Portage  | 14,890,760 | 0         | 8,053,428         | 12,833     | 312,102   | 179,621         | 4,654   |
| Waterloo Local School District                       | School | Portage  | 3,826,740  | 0         | 6,645,063         | 2,152      | 460,809   | 127,657         | 13,900  |
| Windham Exempted Village School District             | School | Portage  | 1,525,837  | 0         | 5,947,926         | 12,485     | 314,043   | 40,941          | 0       |
| Tri-County North Local School District               | School | Preble   | 3,647,589  | 0         | 4,771,234         | 1,029      | 347,444   | 31,419          | 11,192  |
| Clear Fork Valley Local School District              | School | Richland | 3,668,161  | 1,596,328 | 9,084,826         | 37,298     | 1,237,740 | 26,483          | 15,090  |
| Crestview Local School District                      | School | Richland | 2,396,478  | 0         | 7,614,344         | 23,255     | 131,583   | 19,423          | 2,630   |
| Lucas Local School District                          | School | Richland | 2,678,319  | 0         | 2,433,381         | 16,490     | 515,487   | 15,125          | 765     |
| Madison Local School District                        | School | Richland | 9,795,113  | 0         | 18,104,489        | 62,049     | 1,472,813 | 623             | 2,485   |
| Mansfield City School District                       | School | Richland | 14,378,078 | 0         | 36,253,729        | 22,664     | 1,237,106 | 109,021         | 30,006  |
| Ontario Local School District                        | School | Richland | 8,189,823  | 0         | 5,130,946         | 47,881     | 1,980,035 | 31,011          | 9,511   |
| Plymouth Local School District                       | School | Richland | 1,530,575  | 831,430   | 5,325,387         | 1,649      | 527,604   | 0               | 503     |
| Shelby City School District                          | School | Richland | 4,828,896  | 2,525,698 | 9,833,099         | 8,660      | 540,135   | 69,390          | 16,647  |
| Adena Local School District                          | School | Ross     | 2,306,601  | 0         | 7,120,413         | 4,919      | 801,642   | 68,618          | 0       |
| Chillicothe City School District                     | School | Ross     | 11,207,554 | 0         | 16,016,147        | 11,548     | 1,430,214 | 51,588          | 9,870   |
| Huntington Local School District                     | School | Ross     | 1,231,455  | 0         | 9,785,257         | 1,800      | 985,732   | 5,053           | 12,260  |
| Paint Valley Local School District                   | School | Ross     | 1,653,598  | 0         | 7,602,054         | 707        | 581,823   | 34,302          | 570     |
| Southeastern Local School District                   | School | Ross     | 1,799,347  | 8,189     | 8,581,322         | 15,472     | 855,721   | 57,909          | 36,248  |
| Union-Scioto Local School District                   | School | Ross     | 3,384,704  | 1,242,408 | 10,474,926        | 226,631    | 3,500,777 | 35,073          | 23,693  |
| Zane Trace Local School District                     | School | Ross     | 3,929,429  | 1,104     | 7,882,270         | 9,192      | 686,908   | 47,072          | 0       |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 6,585,234  | 2,088,352 | 11,930,623        | 7,881      | 781,325   | 57,616          | 0       |
| Fremont City School District                         | School | Sandusky | 11,906,367 | 7,397,202 | 17,384,859        | 105,808    | 833,928   | 148,506         | 27,681  |
| Gibsonburg Exempted Village School District          | School | Sandusky | 2,181,608  | 120,869   | 6,005,407         | 30,663     | 429,676   | 6,447           | 90      |
| Woodmore Local School District                       | School | Sandusky | 4,131,968  | 0         | 4,645,773         | 2,553      | 450,492   | 23,700          | 13,320  |
| Bloom Vernon Local School District                   | School | Scioto   | 1,096,368  | 0         | 7,063,536         | 5,056      | 975,689   | 8,272           | 0       |
| Clay Local School District                           | School | Scioto   | 954,118    | 0         | 3,177,721         | 671        | 1,402,928 | 28,022          | 0       |
| Green Local School District                          | School | Scioto   | 1,755,132  | 0         | 3,840,956         | 1,804      | 500,194   | 23,569          | 0       |
| Minford Local School District                        | School | Scioto   | 1,789,556  | 0         | 10,214,057        | 0          | 2,035,048 | 234,348         | 5       |
| New Boston Local School District                     | School | Scioto   | 889,633    | 0         | 2,022,548         | 7,642      | 1,211,461 | 0               | 43,575  |
| Northwest Local School District                      | School | Scioto   | 1,878,010  | 0         | 13,888,140        | 1,154      | 587,174   | 92,894          | 12,653  |
| Portsmouth City School District                      | School | Scioto   | 4,296,358  | 0         | 20,003,559        | 15,048     | 766,887   | 64,258          | 21,528  |
| Washington-Nile Local School District                | School | Scioto   | 1,433,721  | 0         | 11,643,115        | 56,707     | 1,266,488 | 24,873          | 0       |
| Wheelersburg Local School District                   | School | Scioto   | 2,855,675  | 0         | 7,457,652         | 26,558     | 2,075,145 | 27,900          | 0       |
| Bettsville Local School District                     | School | Seneca   | 438,539    | 225,153   | 1,285,068         | 384        | 280,540   | 0               | 0       |
| Seneca-East Local School District                    | School | Seneca   | 2,229,960  | 1,136,802 | 4,383,799         | 11,620     | 744,920   | 17,735          | 17,316  |
| Tiffin City School District                          | School | Seneca   | 9,299,225  | 0         | 12,539,303        | 12,447     | 1,253,114 | 105,288         | 36,880  |
| Anna Local School District                           | School | Shelby   | 2,720,750  | 1,847,953 | 5,275,274         | 65,774     | 746,519   | 51,064          | 45,400  |
| Botkins Local School District                        | School | Shelby   | 929,105    | 646,555   | 2,455,308         | 6,402      | 1,442,828 | 39,193          | 6,124   |
| Fort Loramie Local School District                   | School | Shelby   | 1,759,342  | 1,801,783 | 3,988,899         | 30,169     | 118,879   | 87,416          | 6,827   |
| Hardin-Houston Local School District                 | School | Shelby   | 1,701,768  | 498,859   | 4,664,708         | 10,618     | 1,190,950 | 10,358          | 0       |
| Russia Local School District                         | School | Shelby   | 926,891    | 328,151   | 2,317,531         | 214        | 301,420   | 10,964          | 0       |
| Alliance City School District                        | School | Stark    | 6,259,410  | 0         | 21,191,312        | 32,163     | 1,238,353 | 38,562          | 12,628  |
| Canton City School District                          | School | Stark    | 23,416,418 | 0         | 82,266,012        | 144,671    | 1,169,631 | 168,639         | 484,516 |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**

**As of June 30, 2014**

**All Schools Reporting Under GAAP**

**Revenues**

| School                                   | Type   | County   | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition<br>And<br>Fees | Extracurricular<br>Activities | Rentals |
|------------------------------------------|--------|----------|-------------------|-----------------|-------------------|------------------------|------------------------|-------------------------------|---------|
| Canton Local School District             | School | Stark    | 7,995,517         | 0               | 12,601,970        | 3,601                  | 979,116                | 45,029                        | 100     |
| Fairless Local School District           | School | Stark    | 5,078,658         | 0               | 8,975,353         | 5,381                  | 640,639                | 24,015                        | 0       |
| Jackson Local School District            | School | Stark    | 38,133,071        | 0               | 12,775,504        | 101,120                | 564,950                | 277,684                       | 32,682  |
| Lake Local School District               | School | Stark    | 12,440,630        | 0               | 16,749,224        | 12,571                 | 224,446                | 201,011                       | 28,432  |
| Louisville City School District          | School | Stark    | 7,193,747         | 0               | 15,436,696        | 930                    | 1,344,846              | 285,089                       | 1,836   |
| Marlington Local School District         | School | Stark    | 7,975,738         | 0               | 11,725,643        | 47,998                 | 1,938,875              | 149,471                       | 20,850  |
| Massillon City School District           | School | Stark    | 15,052,401        | 23,999          | 25,091,913        | 64,730                 | 1,146,978              | 56,676                        | 90,971  |
| Minerva Local School District            | School | Stark    | 4,786,899         | 0               | 10,589,841        | 6,052                  | 1,048,916              | 104,848                       | 38,599  |
| North Canton City School District        | School | Stark    | 22,057,597        | 0               | 17,469,591        | 23,047                 | 392,829                | 81,518                        | 47,510  |
| Perry Local School District              | School | Stark    | 18,030,309        | 0               | 20,064,523        | 78,338                 | 2,485,937              | 208,957                       | 0       |
| Plain Local School District              | School | Stark    | 26,103,367        | 0               | 22,333,849        | 42,464                 | 1,170,926              | 419,133                       | 0       |
| Sandy Valley Local School District       | School | Stark    | 3,334,624         | 0               | 9,152,564         | 9,739                  | 724,080                | 77,234                        | 10,000  |
| Tuslaw Local School District             | School | Stark    | 4,789,607         | 0               | 6,423,303         | 7,516                  | 1,184,846              | 156,572                       | 1,366   |
| Akron City School District               | School | Summit   | 120,714,282       | 0               | 188,277,126       | 61,425                 | 5,121,993              | 243,558                       | 296,153 |
| Barberton City School District           | School | Summit   | 12,938,346        | 0               | 25,493,090        | 27,904                 | 2,197,908              | 76,769                        | 0       |
| Copley-Fairlawn City School District     | School | Summit   | 28,610,468        | 0               | 6,639,639         | 54,406                 | 584,600                | 0                             | 36,171  |
| Coventry Local School District           | School | Summit   | 11,010,097        | 0               | 5,426,287         | 0                      | 4,993,404              | 92,771                        | 50      |
| Cuyahoga Falls City School District      | School | Summit   | 29,061,848        | 0               | 17,466,288        | 6,628                  | 3,226,155              | 159,448                       | 0       |
| Green Local School District              | School | Summit   | 23,329,929        | 0               | 14,496,498        | 5,770                  | 1,100,793              | 384,975                       | 13,888  |
| Hudson City School District              | School | Summit   | 44,781,683        | 0               | 17,647,098        | 56,240                 | 1,147,244              | 444,904                       | 0       |
| Mogadore Local School District           | School | Summit   | 3,154,234         | 0               | 4,128,477         | 12,921                 | 1,656,140              | 78,082                        | 0       |
| Nordonia Hills City School District      | School | Summit   | 32,616,799        | 0               | 11,136,062        | 19,308                 | 845,161                | 723,931                       | 56,059  |
| Norton City School District              | School | Summit   | 8,929,610         | 0               | 9,054,984         | 6,325                  | 3,626,727              | 60,377                        | 2,885   |
| Revere Local School District             | School | Summit   | 29,696,113        | 0               | 6,424,162         | 44,901                 | 552,982                | 103,513                       | 123,839 |
| Springfield Local School District        | School | Summit   | 11,669,389        | 0               | 13,412,775        | (2,947)                | 2,682,871              | 114,001                       | 64,119  |
| Stow-Munroe Falls City School District   | School | Summit   | 37,218,277        | 0               | 19,019,713        | 71,072                 | 2,560,308              | 414,662                       | 0       |
| Tallmadge City School District           | School | Summit   | 15,504,747        | 0               | 10,966,696        | 5,239                  | 397,111                | 327,446                       | 15,438  |
| Twinsburg City School District           | School | Summit   | 30,484,280        | 0               | 13,797,383        | 27,627                 | 864,203                | 186,367                       | 49,228  |
| Woodridge Local School District          | School | Summit   | 18,808,239        | 0               | 5,410,085         | 4,803                  | 1,563,783              | 136,774                       | 4,941   |
| Bloomfield-Mespo Local School District   | School | Trumbull | 1,224,802         | 0               | 1,629,067         | 221                    | 169,027                | 3,931                         | 11,303  |
| Bristol Local School District            | School | Trumbull | 2,308,025         | 0               | 4,022,484         | 3,284                  | 333,299                | 45,606                        | 0       |
| Brookfield Local School District         | School | Trumbull | 2,918,537         | 0               | 6,198,746         | 758                    | 293,627                | 37,896                        | 17,320  |
| Champion Local School District           | School | Trumbull | 4,969,197         | 0               | 7,904,314         | 3,342                  | 638,366                | 0                             | 46,788  |
| Girard City School District              | School | Trumbull | 3,616,890         | 0               | 9,610,109         | 17,573                 | 826,673                | 2,984                         | 1,400   |
| Howland Local School District            | School | Trumbull | 16,658,241        | 0               | 10,565,481        | 11,493                 | 1,581,009              | 141,099                       | 1,134   |
| Hubbard Exempted Village School District | School | Trumbull | 5,743,285         | 0               | 9,905,607         | 25,175                 | 1,164,652              | 24,735                        | 65,135  |
| Joseph Badger Local School District      | School | Trumbull | 2,778,151         | 0               | 4,573,317         | 5,279                  | 247,614                | 38,379                        | 0       |
| Labrae Local School District             | School | Trumbull | 2,373,863         | 0               | 8,390,254         | 10,624                 | 1,471,055              | 62,634                        | 50,107  |
| Lakeview Local School District           | School | Trumbull | 6,787,669         | 0               | 7,845,072         | 7,061                  | 725,306                | 42,937                        | 10,814  |
| Liberty Local School District            | School | Trumbull | 7,169,446         | 0               | 6,502,129         | 3,189                  | 808,809                | 0                             | 61,703  |
| Lordstown Local School District          | School | Trumbull | 3,078,680         | 0               | 2,337,518         | 40                     | 513,105                | 12,425                        | 59,077  |
| Maplewood Local School District          | School | Trumbull | 2,287,411         | 0               | 5,591,577         | 40,965                 | 345,183                | 22,448                        | 0       |
| Mathews Local School District            | School | Trumbull | 4,775,841         | 0               | 3,483,863         | 2,581                  | 549,657                | 37,607                        | 6,710   |

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General

As of June 30, 2014

All Schools Reporting Under GAAP

Revenues

| School                                         | Type   | County     | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition<br>And<br>Fees | Extracurricular<br>Activities | Rentals   |
|------------------------------------------------|--------|------------|-------------------|-----------------|-------------------|------------------------|------------------------|-------------------------------|-----------|
| McDonald Local School District                 | School | Trumbull   | 1,687,865         | 0               | 4,272,439         | 1,526                  | 1,052,143              | 11,700                        | 13,600    |
| Newton Falls Exempted Village School District  | School | Trumbull   | 2,667,729         | 0               | 8,006,941         | 4,599                  | 300,450                | 69,209                        | 315       |
| Niles City School District                     | School | Trumbull   | 6,489,531         | 0               | 15,404,502        | 3,467                  | 873,601                | 83,474                        | 45,700    |
| Southington Local School District              | School | Trumbull   | 1,359,454         | 0               | 3,002,560         | 4,104                  | 491,011                | 12,496                        | 0         |
| Warren City School District                    | School | Trumbull   | 11,596,504        | 0               | 48,561,373        | 350,578                | 1,338,068              | 0                             | 0         |
| Weathersfield Local School District            | School | Trumbull   | 2,283,277         | 0               | 4,392,650         | 8,141                  | 1,885,157              | 15,753                        | 0         |
| Claymont City School District                  | School | Tuscarawas | 2,884,482         | 0               | 14,321,556        | 10,906                 | 1,258,753              | 50,517                        | 4,909     |
| Dover City School District                     | School | Tuscarawas | 11,002,380        | 0               | 9,817,603         | 3,990                  | 132,153                | 150,713                       | 0         |
| Garaway Local School District                  | School | Tuscarawas | 5,249,861         | 0               | 4,482,881         | 2,853                  | 679,721                | 32,195                        | 4,805     |
| Indian Valley Local School District            | School | Tuscarawas | 3,834,744         | 0               | 9,871,278         | 10,970                 | 1,948,757              | 132,944                       | 20,172    |
| New Philadelphia City School District          | School | Tuscarawas | 10,419,702        | 0               | 11,623,623        | 9,610                  | 1,319,905              | 270,352                       | 0         |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 2,765,430         | 0               | 6,532,922         | 0                      | 886,032                | 43,721                        | 325       |
| Tuscarawas Valley Local School District        | School | Tuscarawas | 4,922,023         | 0               | 6,775,817         | 2,740                  | 585,844                | 62,250                        | 7,240     |
| Fairbanks Local School District                | School | Union      | 5,540,770         | 1,569,851       | 2,832,212         | 13,788                 | 415,062                | 0                             | 0         |
| Marysville Exempted Village School District    | School | Union      | 19,398,595        | 0               | 24,661,517        | 9,409                  | 512,761                | 463,344                       | 105,272   |
| North Union Local School District              | School | Union      | 4,235,488         | 1,851,408       | 7,798,303         | 47,182                 | 1,083,483              | 0                             | 0         |
| Lincolnview Local School District              | School | Van Wert   | 2,496,195         | 0               | 4,566,624         | 32,108                 | 1,878,239              | 0                             | 2,264     |
| Vinton Local School District                   | School | Vinton     | 3,395,382         | 0               | 18,216,905        | 39,494                 | 497,191                | 36,956                        | 450       |
| Carlisle Local School District                 | School | Warren     | 4,085,123         | 1,914,261       | 8,679,551         | 1,758                  | 260,847                | 26,906                        | 8,000     |
| Franklin City School District                  | School | Warren     | 10,557,833        | 0               | 14,273,372        | 3,567                  | 1,496,325              | 28,549                        | 42,530    |
| Kings Local School District                    | School | Warren     | 22,249,015        | 0               | 13,492,401        | 4,611                  | 693,214                | 1,466                         | 119,870   |
| Little Miami Local School District             | School | Warren     | 22,787,997        | 0               | 14,568,717        | 12,083                 | 756,017                | 299,792                       | 0         |
| Mason City School District                     | School | Warren     | 46,663,580        | 0               | 43,976,508        | 175,160                | 2,743,483              | 547,062                       | 0         |
| Springboro Community City School District      | School | Warren     | 25,422,452        | 0               | 15,984,326        | 68,108                 | 730,250                | 141,632                       | 1,012,446 |
| Belpre City School District                    | School | Washington | 3,297,954         | 0               | 5,811,295         | 39,924                 | 569,687                | 23,846                        | 1,600     |
| Frontier Local School District                 | School | Washington | 1,296,507         | 0               | 5,529,626         | 2,167                  | 142,621                | 0                             | 0         |
| Warren Local School District                   | School | Washington | 5,887,428         | 0               | 13,211,444        | 10,384                 | 1,245,402              | 77,189                        | 0         |
| Wolf Creek Local School District               | School | Washington | 4,694,481         | 0               | 2,169,155         | 37,345                 | 341,341                | 6,870                         | 0         |
| Chippewa Local School District                 | School | Wayne      | 3,790,370         | 1,882,264       | 5,764,850         | 8,107                  | 514,795                | 84,305                        | 12,757    |
| Dalton Local School District                   | School | Wayne      | 2,621,075         | 1,164,575       | 3,642,925         | 1,123                  | 507,610                | 75,507                        | 1,456     |
| Wooster City School District                   | School | Wayne      | 25,491,077        | 0               | 16,490,671        | 58,125                 | 673,885                | 140,256                       | 75,080    |
| Bowling Green City School District             | School | Wood       | 16,789,925        | 3,224,336       | 10,796,416        | 17,945                 | 591,008                | 35,503                        | 0         |
| Eastwood Local School District                 | School | Wood       | 4,749,027         | 1,958,302       | 6,917,709         | 44,994                 | 591,788                | 49,413                        | 18,000    |
| North Baltimore Local School District          | School | Wood       | 2,925,497         | 0               | 4,483,500         | 699                    | 162,248                | 0                             | 0         |
| Otsego Local School District                   | School | Wood       | 4,093,232         | 2,784,940       | 5,938,842         | 11,856                 | 576,553                | 24,108                        | 0         |
| Perrysburg Exempted Village School District    | School | Wood       | 26,155,346        | 5,997,353       | 13,125,108        | 29,688                 | 639,605                | 213,497                       | 0         |
| Rossford Exempted Village School District      | School | Wood       | 12,169,885        | 0               | 7,813,329         | 54,627                 | 529,963                | 17,988                        | 0         |



**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Revenues (Continued)**

| School                                                    | Type    | County     | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
|-----------------------------------------------------------|---------|------------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 101,392                    | 0                                 | 0                              | 99,512        | 0                 | 10,413,831            |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 6,558                      | 0                                 | 0                              | 14,215        | 32,916            | 5,597,567             |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 283,611                    | 0                                 | 0                              | 68,642        | 0                 | 8,772,604             |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 0                          | 0                                 | 0                              | 48,783        | 0                 | 7,244,631             |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 14,898                     | 0                                 | 16,375                         | 22,976        | 0                 | 6,607,557             |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 89,446                     | 170                               | 0                              | 16,191        | 0                 | 5,416,367             |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 0                          | 0                                 | 0                              | 336,286       | 0                 | 41,876,868            |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 36,930                     | 0                                 | 0                              | 0             | 9,411             | 11,402,693            |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 102,570                    | 0                                 | 0                              | 0             | 16,366            | 7,481,233             |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 0                          | 50                                | 0                              | 0             | 12,216            | 6,024,793             |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 30,288                     | 16,368                            | 0                              | 19,113        | 0                 | 3,528,293             |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 27,245                     | 9,489                             | 0                              | 0             | 118,735           | 14,847,865            |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 0                          | 0                                 | 0                              | 177,079       | 0                 | 14,087,293            |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 0                          | 397                               | 8,009                          | 199,851       | 305,976           | 16,165,903            |
| Ehove Career Center                                       | CC/JVSD | Erie       | 0                          | 9,345                             | 0                              | 58,362        | 96,907            | 13,818,265            |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 153,691                    | 15,336                            | 0                              | 73,254        | 0                 | 20,246,240            |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 19,742                     | 58,500                            | 0                              | 25,787        | 0                 | 7,824,559             |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 46,525                     | 0                                 | 0                              | 166,498       | 0                 | 12,935,383            |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 142,155                    | 0                                 | 1,005,510                      | 0             | 605,868           | 61,125,936            |
| Four County Career Center                                 | CC/JVSD | Henry      | 53,582                     | 23,243                            | 0                              | 15,099        | 0                 | 14,956,179            |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 0                          | 7,000                             | 0                              | 18,890        | 0                 | 5,100,045             |
| Knox County Career Center                                 | CC/JVSD | Knox       | 105,978                    | 1,000                             | 86,088                         | 74,009        | 0                 | 8,767,631             |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 53,929                     | 10,500                            | 0                              | 17,575        | 0                 | 8,233,020             |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 215,322                    | 0                                 | 0                              | 0             | 137,159           | 7,718,496             |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 107,498                    | 45,000                            | 0                              | 29,810        | 0                 | 12,763,743            |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 22,252                     | 0                                 | 0                              | 0             | 348,054           | 12,246,229            |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 0                          | 0                                 | 0                              | 347,400       | 0                 | 22,090,004            |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 354,266                    | 0                                 | 0                              | 0             | 0                 | 13,273,741            |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 48,020                     | 2,955                             | 0                              | 150,662       | 0                 | 11,408,389            |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 0                          | 1,000                             | 7,000                          | 254,629       | 0                 | 10,529,650            |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 480                        | 322                               | 14,504                         | 59,157        | 0                 | 15,665,767            |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 0                          | 7,137                             | 0                              | 47,898        | 224,091           | 18,146,487            |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 71,122                     | 0                                 | 0                              | 0             | 274,528           | 34,115,813            |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 98,393                     | 1,200                             | 28,358                         | 40,879        | 0                 | 15,271,394            |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 141,741                    | 4,706                             | 433                            | 47,501        | 0                 | 6,113,680             |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 88,529                     | 1,380                             | 0                              | 64,580        | 0                 | 13,175,122            |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 0                          | 5,543                             | 0                              | 28,987        | 158,978           | 15,229,171            |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 288,111                    | 0                                 | 608                            | 163,566       | 0                 | 16,040,794            |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 74,191                     | 5,962                             | 0                              | 0             | 417,201           | 13,940,488            |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 15,242                     | 0                                 | 0                              | 50,750        | 0                 | 6,686,715             |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 0                          | 0                                 | 0                              | 0             | 164,715           | 7,489,588             |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 5,197                      | 0                                 | 0                              | 9,120         | 0                 | 7,080,864             |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 0                          | 570                               | 0                              | 0             | 217,251           | 13,109,557            |

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General

As of June 30, 2014

All Schools Reporting Under GAAP

Revenues (Continued)

| School                                         | Type    | County     | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
|------------------------------------------------|---------|------------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| Buckeye Joint Vocational School                | CC/JVSD | Tuscarawas | 0                          | 3,000                             | 0                              | 0             | 284,959           | 12,363,949            |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 0                          | 80,163                            | 126,950                        | 0             | 104,685           | 7,759,433             |
| Warren County Career Center                    | CC/JVSD | Warren     | 0                          | 16,607                            | 53,828                         | 184,851       | 0                 | 13,917,305            |
| Washington County Career Center                | CC/JVSD | Washington | 15,262                     | 0                                 | 0                              | 19,300        | 0                 | 5,738,580             |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 0                          | 141,195                           | 47,230                         | 24,931        | 224,876           | 12,028,692            |
| Penta Career Center                            | CC/JVSD | Wood       | 233,956                    | 12,500                            | 239,120                        | 0             | 24,084            | 27,531,950            |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 692,912                    | 64                                | 0                              | 91,997        | 0                 | 3,979,526             |
| Brown County Educational Service Center        | ESC     | Brown      | 3,701,615                  | 0                                 | 0                              | 7,689         | 0                 | 4,192,261             |
| Clark County Educational Service Center        | ESC     | Clark      | 5,176,059                  | 0                                 | 0                              | 192,247       | 0                 | 6,510,801             |
| Clermont County Educational Service Center     | ESC     | Clermont   | 913,270                    | 10,700                            | 0                              | 44,540        | 0                 | 17,161,070            |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 2,735,594                  | 0                                 | 0                              | 0             | 72,043            | 3,684,198             |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 0                          | 961                               | 0                              | 948           | 1,013,860         | 10,797,757            |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 16,681,990                 | 48,424                            | 0                              | 2,552,566     | 0                 | 55,977,988            |
| North Point Educational Service Center         | ESC     | Erie       | 145,089                    | 10,654                            | 0                              | 0             | 62,142            | 18,842,557            |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 1,562,895                  | 0                                 | 0                              | 60,900        | 0                 | 8,828,233             |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 63,864,821                 | 0                                 | 0                              | 0             | 56,930            | 85,701,249            |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 892,109                    | 6,880                             | 0                              | 102,654       | 0                 | 17,047,234            |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 2,850,322                  | 0                                 | 0                              | 9,143         | 248,818           | 3,981,232             |
| Geauga County Educational Service Center       | ESC     | Geauga     | 10,157,452                 | 0                                 | 0                              | 69,718        | 0                 | 12,661,281            |
| Greene County Educational Service Center       | ESC     | Greene     | 0                          | 0                                 | 0                              | 174,671       | 0                 | 10,641,705            |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 6,005,308                  | 0                                 | 0                              | 2,623         | 0                 | 8,382,039             |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 0                          | 0                                 | 0                              | 0             | 31,753,651        | 35,560,985            |
| Hancock County Educational Service Center      | ESC     | Hancock    | 3,344,519                  | 0                                 | 0                              | 45,169        | 0                 | 6,723,152             |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 2,978,871                  | 0                                 | 0                              | 0             | 0                 | 4,873,072             |
| Knox County Educational Service Center         | ESC     | Knox       | 4,839,301                  | 1,225                             | 0                              | 33,567        | 0                 | 5,407,319             |
| Lake County Educational Service Center         | ESC     | Lake       | 5,052,708                  | 0                                 | 0                              | 0             | 151,089           | 11,798,058            |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 1,016,418                  | 0                                 | 0                              | 11,262        | 1,383,016         | 2,758,546             |
| Lorain County Educational Service Center       | ESC     | Lorain     | 1,697,532                  | 0                                 | 0                              | 14,970        | 0                 | 8,650,719             |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 7,274,481                  | 85                                | 0                              | 0             | 47,192            | 19,527,311            |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 4,405,119                  | 0                                 | 0                              | 0             | 158,297           | 19,161,842            |
| Medina County Educational Service Center       | ESC     | Medina     | 3,264,866                  | 429                               | 0                              | 3,634         | 0                 | 4,410,631             |
| Miami County Educational Service Center        | ESC     | Miami      | 31,095                     | 8,122                             | 0                              | 145,703       | 0                 | 14,337,450            |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 6,370,171                  | 0                                 | 0                              | 0             | 99,626            | 26,872,865            |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 5,046,596                  | 0                                 | 0                              | 171,445       | 0                 | 15,729,806            |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 3,519,654                  | 0                                 | 0                              | 18,454        | 0                 | 3,942,884             |
| Portage County Educational Service Center      | ESC     | Portage    | 2,120,597                  | 5,130                             | 0                              | 42,644        | 0                 | 8,054,068             |
| Putnam County Educational Service Center       | ESC     | Putnam     | 89,005                     | 0                                 | 0                              | 0             | 142,951           | 3,198,827             |
| Ross-Pike Educational Service District         | ESC     | Ross       | 258,785                    | 1,311                             | 0                              | 224,715       | 0                 | 6,925,019             |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 1,705,894                  | 29,208                            | 0                              | 14,128        | 0                 | 9,560,804             |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 0                          | 12,473                            | 0                              | 0             | 6,035,182         | 18,307,652            |
| Stark County Educational Service Center        | ESC     | Stark      | 8,200,851                  | 12,913                            | 0                              | 180,543       | 0                 | 19,358,439            |
| Summit County Educational Service Center       | ESC     | Summit     | 7,899,088                  | 0                                 | 0                              | 100           | 0                 | 13,315,897            |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 0                          | 15,721                            | 0                              | 0             | 90,134            | 15,193,003            |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Revenues (Continued)**

| School                                                   | Type   | County     | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
|----------------------------------------------------------|--------|------------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| East Central Ohio Educational Service Center             | ESC    | Tuscarawas | 5,320,030                  | 0                                 | 0                              | 0             | 0                 | 10,501,970            |
| Wood County Educational Service Center                   | ESC    | Wood       | 10,720,265                 | 3,825                             | 0                              | 108,281       | 0                 | 11,846,410            |
| Adams County/Ohio Valley School District                 | School | Adams      | 54,617                     | 0                                 | 0                              | 0             | 237,566           | 37,815,859            |
| Manchester Local School District                         | School | Adams      | 0                          | 185                               | 0                              | 96,273        | 0                 | 11,244,335            |
| Delphos City School District                             | School | Allen      | 0                          | 13,924                            | 23,562                         | 52,579        | 0                 | 9,458,178             |
| Ashland City School District                             | School | Ashland    | 16,875                     | 12,685                            | 189,929                        | 49,875        | 0                 | 30,827,873            |
| Hillsdale Local School District                          | School | Ashland    | 0                          | 49,688                            | 0                              | 0             | 133,261           | 9,471,293             |
| Loudonville-Perrysville Exempted Village School District | School | Ashland    | 0                          | 0                                 | 0                              | 0             | 43,237            | 12,843,769            |
| Mapleton Local School District                           | School | Ashland    | 0                          | 9,203                             | 0                              | 0             | 7,538             | 8,035,905             |
| Ashtabula Area City School District                      | School | Ashtabula  | 0                          | 0                                 | 0                              | 658,712       | 0                 | 35,506,348            |
| Buckeye Local School District                            | School | Ashtabula  | 0                          | 10,554                            | 0                              | 69,733        | 0                 | 16,610,987            |
| Conneaut Area City School District                       | School | Ashtabula  | 0                          | 33,378                            | 0                              | 64,546        | 0                 | 16,504,662            |
| Geneva Area City School District                         | School | Ashtabula  | 4,697                      | 678                               | 45,331                         | 38,253        | 0                 | 21,188,433            |
| Grand Valley Local School District                       | School | Ashtabula  | 0                          | 0                                 | 0                              | 187,814       | 0                 | 11,135,294            |
| Jefferson Area Local School District                     | School | Ashtabula  | 0                          | 7,511                             | 0                              | 306,610       | 0                 | 14,982,670            |
| Athens City School District                              | School | Athens     | 0                          | 2,443                             | 298,028                        | 235,237       | 0                 | 30,354,211            |
| Federal-Hocking Local School District                    | School | Athens     | 22,502                     | 25,484                            | 0                              | 33,584        | 0                 | 11,362,098            |
| Nelsonville-York City School District                    | School | Athens     | 0                          | 0                                 | 0                              | 171,090       | 0                 | 12,150,358            |
| Trimble Local School District                            | School | Athens     | 0                          | 11,071                            | 0                              | 107,915       | 0                 | 8,971,195             |
| Minster Local School District                            | School | Auglaize   | 0                          | 10,838                            | 45,445                         | 138,834       | 0                 | 9,024,498             |
| New Bremen Local School District                         | School | Auglaize   | 2,000                      | 35,928                            | 30,952                         | 46,490        | 0                 | 8,139,021             |
| Barnesville Exempted Village School District             | School | Belmont    | 5,668                      | 13,200                            | 0                              | 22,590        | 0                 | 11,133,725            |
| Bellaire Local School District                           | School | Belmont    | 0                          | 2,708                             | 0                              | 16,191        | 0                 | 13,755,321            |
| Bridgeport Exempted Village School District              | School | Belmont    | 0                          | 0                                 | 0                              | 0             | 166,558           | 7,550,430             |
| Martins Ferry City School District                       | School | Belmont    | 53,462                     | 0                                 | 0                              | 41,182        | 0                 | 13,553,687            |
| Shadyside Local School District                          | School | Belmont    | 6,074                      | 6,742                             | 367,207                        | 7,425         | 154,843           | 6,714,257             |
| St. Clairsville-Richland City School District            | School | Belmont    | 98,567                     | 22,190                            | 0                              | 48,573        | 0                 | 14,318,407            |
| Union Local School District                              | School | Belmont    | 699                        | 454                               | 0                              | 162,612       | 0                 | 13,224,324            |
| Eastern Local School District                            | School | Brown      | 0                          | 8,161                             | 39,179                         | 72,340        | 0                 | 12,399,532            |
| Fayetteville-Perry Local School District                 | School | Brown      | 0                          | 11,372                            | 0                              | 71,911        | 0                 | 7,802,733             |
| Western Brown Local School District                      | School | Brown      | 85                         | 56,579                            | 98,405                         | 77,047        | 0                 | 27,928,103            |
| Edgewood City School District                            | School | Butler     | 0                          | 1,155                             | 0                              | 224,054       | 37,924            | 32,860,931            |
| Fairfield City School District                           | School | Butler     | 628,633                    | 0                                 | 1,543,517                      | 0             | 546,296           | 82,779,489            |
| Lakota Local School District                             | School | Butler     | 290                        | 0                                 | 10,819,682                     | 0             | 747,226           | 154,689,065           |
| Madison Local School District                            | School | Butler     | 31,409                     | 0                                 | 0                              | 0             | 97,867            | 12,883,173            |
| Middletown City School District                          | School | Butler     | 204,147                    | 227,886                           | 497,553                        | 215,888       | 0                 | 73,011,481            |
| Monroe Local School District                             | School | Butler     | 4,218                      | 26,446                            | 6,535,975                      | 99,759        | 0                 | 23,818,927            |
| New Miami Local School District                          | School | Butler     | 0                          | 0                                 | 0                              | 0             | 90,143            | 6,717,740             |
| Ross Local School District                               | School | Butler     | 12,847                     | 0                                 | 262,251                        | 0             | 57,301            | 23,147,388            |
| Talawanda School District                                | School | Butler     | 0                          | 0                                 | 0                              | 0             | 833,013           | 35,919,462            |
| Brown Local School District                              | School | Carroll    | 1,030,310                  | 0                                 | 0                              | 38,908        | 0                 | 8,176,241             |
| Carrollton Exempted Village School District              | School | Carroll    | 3,868                      | 41,365                            | 0                              | 53,049        | 0                 | 19,974,094            |
| Mechanicsburg Exempted Village School District           | School | Champaign  | 0                          | 0                                 | 0                              | 0             | 87,804            | 9,225,734             |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Revenues (Continued)**

| School                                        | Type   | County     | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
|-----------------------------------------------|--------|------------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| Triad Local School District                   | School | Champaign  | 0                          | 50,828                            | 0                              | 26,445        | 25,858            | 10,073,124            |
| Clark Shawnee Local School District           | School | Clark      | 70,586                     | 482                               | 0                              | 54,859        | 0                 | 18,413,551            |
| Greenon Local School District                 | School | Clark      | 0                          | 6,780                             | 0                              | 0             | 94,372            | 14,984,458            |
| Northeastern Local School District            | School | Clark      | 16,611                     | 42,462                            | 0                              | 279,321       | 0                 | 28,506,054            |
| Northwestern Local School District            | School | Clark      | 5,198                      | 1,410                             | 0                              | 75,759        | 0                 | 16,830,419            |
| Southeastern Local School District            | School | Clark      | 0                          | 10,918                            | 0                              | 49,150        | 0                 | 7,859,491             |
| Springfield City School District              | School | Clark      | 0                          | 8,645                             | 0                              | 441,645       | 0                 | 83,208,924            |
| Tecumseh Local School District                | School | Clark      | 89,136                     | 26,248                            | 0                              | 76,375        | 0                 | 27,533,561            |
| Batavia Local School District                 | School | Clermont   | 0                          | 0                                 | 951,598                        | 0             | 536,917           | 19,118,830            |
| Bethel-Tate Local School District             | School | Clermont   | 68,927                     | 27,487                            | 0                              | 84,488        | 0                 | 14,853,238            |
| Clermont Northeastern Local School District   | School | Clermont   | 0                          | 0                                 | 0                              | 0             | 688,661           | 16,959,398            |
| Felicity-Franklin Local School District       | School | Clermont   | 0                          | 0                                 | 0                              | 0             | 140,549           | 9,922,398             |
| Goshen Local School District                  | School | Clermont   | 30,967                     | 8,829                             | 87,242                         | 502,039       | 0                 | 25,087,876            |
| Milford Exempted Village School District      | School | Clermont   | 169,954                    | 0                                 | 2,293,564                      | 0             | 588,017           | 66,503,590            |
| New Richmond Exempted Village School District | School | Clermont   | 0                          | 0                                 | 0                              | 132,097       | 0                 | 26,763,865            |
| West Clermont Local School District           | School | Clermont   | 109,413                    | 0                                 | 0                              | 0             | 1,206,912         | 70,812,378            |
| Williamsburg Local School District            | School | Clermont   | 135                        | 3,433                             | 0                              | 250,531       | 0                 | 9,704,702             |
| Blanchester Local School District             | School | Clinton    | 0                          | 0                                 | 0                              | 0             | 193,134           | 14,649,245            |
| Clinton Massie Local School District          | School | Clinton    | 13,500                     | 0                                 | 0                              | 0             | 150,372           | 15,701,619            |
| East Clinton Local School District            | School | Clinton    | 0                          | 0                                 | 0                              | 120,476       | 0                 | 12,714,244            |
| Wilmington City School District               | School | Clinton    | 0                          | 0                                 | 4,977                          | 0             | 453,445           | 24,943,174            |
| Beaver Local School District                  | School | Columbiana | 0                          | 0                                 | 0                              | 28,915        | 0                 | 17,920,156            |
| Columbiana Exempted Village School District   | School | Columbiana | 0                          | 4,944                             | 0                              | 9,314         | 0                 | 9,103,990             |
| Crestview Local School District               | School | Columbiana | 0                          | 2,875                             | 0                              | 37,139        | 0                 | 10,998,591            |
| East Liverpool City School District           | School | Columbiana | 3,143                      | 5,037                             | 0                              | 77,829        | 0                 | 24,919,924            |
| East Palestine City School District           | School | Columbiana | 180,727                    | 13,194                            | 0                              | 73,631        | 0                 | 10,665,947            |
| Lisbon Exempted Village School District       | School | Columbiana | 1,349                      | 4,634                             | 0                              | 0             | 0                 | 8,225,787             |
| Salem City School District                    | School | Columbiana | 0                          | 17,162                            | 0                              | 137,833       | 0                 | 19,525,150            |
| Southern Local School District                | School | Columbiana | 67,844                     | 0                                 | 0                              | 0             | 117,400           | 9,353,242             |
| United Local School District                  | School | Columbiana | 1,075                      | 27,709                            | 0                              | 0             | 0                 | 11,721,546            |
| Wellsville Local School District              | School | Columbiana | 0                          | 0                                 | 0                              | 22,084        | 0                 | 7,947,033             |
| Coshocton City School District                | School | Coshocton  | 0                          | 0                                 | 0                              | 0             | 24,686            | 15,550,891            |
| Ridgewood Local School District               | School | Coshocton  | 0                          | 0                                 | 0                              | 0             | 47,224            | 10,963,230            |
| River View Local School District              | School | Coshocton  | 15,508                     | 28,502                            | 0                              | 111,253       | 0                 | 19,844,388            |
| Buckeye Central Local School District         | School | Crawford   | 0                          | 1,700                             | 0                              | 0             | 43,659            | 8,477,983             |
| Bucyrus City School District                  | School | Crawford   | 0                          | 2,597                             | 44,359                         | 32,034        | 0                 | 14,793,392            |
| Colonel Crawford Local School District        | School | Crawford   | 0                          | 3,921                             | 0                              | 0             | 129,041           | 9,353,381             |
| Galion City School District                   | School | Crawford   | 0                          | 6,679                             | 0                              | 170,643       | 0                 | 16,827,527            |
| Wynford Local School District                 | School | Crawford   | 0                          | 0                                 | 0                              | 36,201        | 0                 | 10,459,147            |
| Bay Village City School District              | School | Cuyahoga   | 176,860                    | 0                                 | 0                              | 454,756       | 0                 | 34,298,685            |
| Beachwood City School District                | School | Cuyahoga   | 133,248                    | 3,775                             | 0                              | 2,671,522     | 0                 | 38,448,794            |
| Bedford City School District                  | School | Cuyahoga   | 4,292                      | 11,303                            | 0                              | 420,195       | 0                 | 45,525,630            |
| Berea City School District                    | School | Cuyahoga   | 111,396                    | 51,639                            | 0                              | 113,258       | 0                 | 82,816,468            |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Revenues (Continued)**

| School                                                    | Type   | County    | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
|-----------------------------------------------------------|--------|-----------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| Brecksville-Broadview Heights City School District        | School | Cuyahoga  | 26,354                     | 33,706                            | 176,701                        | 151,918       | 0                 | 47,756,083            |
| Brooklyn City School District                             | School | Cuyahoga  | 11,102                     | 2,017                             | 0                              | 192,737       | 0                 | 15,926,894            |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga  | 0                          | 10,038                            | 0                              | 16,215        | 0                 | 29,879,011            |
| Cleveland Heights-University Heights City School District | School | Cuyahoga  | 0                          | 0                                 | 0                              | 665,325       | 10,983            | 109,594,153           |
| Cleveland Municipal School District                       | School | Cuyahoga  | 0                          | 7,232                             | 0                              | 10,189,839    | 0                 | 698,305,919           |
| Cuyahoga Heights Local School District                    | School | Cuyahoga  | 166,366                    | 4,871                             | 0                              | 74,899        | 0                 | 15,534,533            |
| East Cleveland City School District                       | School | Cuyahoga  | 5,797                      | 5,051                             | 0                              | 843,388       | 0                 | 45,128,388            |
| Euclid City School District                               | School | Cuyahoga  | 129,395                    | 6,186                             | 0                              | 520,195       | 0                 | 74,129,468            |
| Fairview Park City School District                        | School | Cuyahoga  | 0                          | 11,801                            | 0                              | 28,567        | 0                 | 21,956,016            |
| Garfield Heights City School District                     | School | Cuyahoga  | 39,630                     | 627                               | 0                              | 89,003        | 0                 | 39,443,826            |
| Independence Local School District                        | School | Cuyahoga  | 1,445                      | 0                                 | 113,410                        | 134,724       | 0                 | 17,435,634            |
| Lakewood City School District                             | School | Cuyahoga  | 0                          | 23,018                            | 144,701                        | 0             | 1,124,202         | 72,000,400            |
| Maple Heights City School District                        | School | Cuyahoga  | 7,269                      | 40,727                            | 0                              | 216,468       | 0                 | 36,753,507            |
| Mayfield City School District                             | School | Cuyahoga  | 8,609                      | 19,264                            | 1,924,584                      | 233,664       | 0                 | 69,121,179            |
| North Olmsted City School District                        | School | Cuyahoga  | 17,150                     | 0                                 | 0                              | 0             | 662,036           | 55,708,214            |
| North Royalton City School District                       | School | Cuyahoga  | 400                        | 34,979                            | 0                              | 265,623       | 0                 | 49,700,910            |
| Olmsted Falls City School District                        | School | Cuyahoga  | 319,128                    | 24,668                            | 0                              | 581,730       | 0                 | 40,058,604            |
| Orange City School District                               | School | Cuyahoga  | 0                          | 13,164                            | 0                              | 0             | 304,392           | 51,903,178            |
| Parma City School District                                | School | Cuyahoga  | 859,270                    | 64,075                            | 150,025                        | 1,275,929     | 0                 | 144,846,312           |
| Richmond Heights Local School District                    | School | Cuyahoga  | 0                          | 0                                 | 0                              | 135,049       | 0                 | 14,263,216            |
| Rocky River City School District                          | School | Cuyahoga  | 100,601                    | 31,567                            | 0                              | 229,266       | 0                 | 38,297,514            |
| Shaker Heights City School District                       | School | Cuyahoga  | 174,513                    | 16,827                            | 0                              | 229,101       | 0                 | 94,605,440            |
| Solon City School District                                | School | Cuyahoga  | 0                          | 63,582                            | 332,018                        | 896,189       | 400,330           | 73,045,426            |
| South Euclid-Lyndhurst City School District               | School | Cuyahoga  | 81,632                     | 300                               | 169,727                        | 938,302       | 0                 | 60,518,931            |
| Strongsville City School District                         | School | Cuyahoga  | 0                          | 0                                 | 2,019,295                      | 247,350       | 0                 | 75,119,955            |
| Warrensville Heights City School District                 | School | Cuyahoga  | 0                          | 1,392                             | 2,323,830                      | 50,757        | 0                 | 34,509,774            |
| Westlake City School District                             | School | Cuyahoga  | 25,431                     | 64,848                            | 0                              | 260,691       | 0                 | 52,619,274            |
| Greenville City School District                           | School | Darke     | 58,175                     | 11,639                            | 40,703                         | 130,225       | 0                 | 27,791,890            |
| Ayersville Local School District                          | School | Defiance  | 0                          | 0                                 | 903                            | 64,410        | 0                 | 8,201,738             |
| Big Walnut Local School District                          | School | Delaware  | 4,730                      | 137,368                           | 0                              | 359,229       | 0                 | 31,184,299            |
| Buckeye Valley Local School District                      | School | Delaware  | 0                          | 6,408                             | 0                              | 301,889       | 1,800             | 22,781,866            |
| Delaware City School District                             | School | Delaware  | 20,060                     | 214,807                           | 27,857                         | 826,234       | 0                 | 50,607,568            |
| Olentangy Local School District                           | School | Delaware  | 429,906                    | 30,061                            | 18,300,610                     | 1,061,890     | 0                 | 188,592,828           |
| Edison Local School District                              | School | Erie      | 0                          | 0                                 | 0                              | 31,688        | 0                 | 14,910,132            |
| Huron City School District                                | School | Erie      | 0                          | 26,392                            | 0                              | 0             | 96,305            | 14,264,441            |
| Kelleys Island Local School District                      | School | Erie      | 0                          | 5,115                             | 0                              | 0             | 50                | 439,920               |
| Margaretta Local School District                          | School | Erie      | 0                          | 0                                 | 0                              | 0             | 291,350           | 13,833,000            |
| Perkins Local School District                             | School | Erie      | 0                          | 94,474                            | 356,446                        | 0             | 69,921            | 21,201,898            |
| Sandusky City School District                             | School | Erie      | 85,239                     | 0                                 | 100,209                        | 0             | 521,306           | 42,073,152            |
| Vermilion Local School District                           | School | Erie      | 0                          | 6,764                             | 0                              | 33,166        | 0                 | 21,938,526            |
| Amanda-Clearcreek Local School District                   | School | Fairfield | 0                          | 0                                 | 0                              | 121,817       | 0                 | 16,896,311            |
| Bloom-Carroll Local School District                       | School | Fairfield | 1,947                      | 28,317                            | 0                              | 148,924       | 0                 | 16,909,404            |
| Fairfield Union Local School District                     | School | Fairfield | 0                          | 0                                 | 0                              | 0             | 93,426            | 20,811,616            |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Revenues (Continued)**

| School                                          | Type   | County    | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
|-------------------------------------------------|--------|-----------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| Lancaster City School District                  | School | Fairfield | 0                          | 39,457                            | 156,129                        | 0             | 110,981           | 62,398,869            |
| Liberty Union-Thurston Local School District    | School | Fairfield | 0                          | 14,924                            | 0                              | 158,921       | 0                 | 13,395,846            |
| Pickerington Local School District              | School | Fairfield | 0                          | 37,752                            | 90,112                         | 0             | 205,374           | 103,911,560           |
| Miami Trace Local School District               | School | Fayette   | 7,565                      | 0                                 | 402,738                        | 0             | 259,242           | 25,809,994            |
| Washington Court House City School District     | School | Fayette   | 32                         | 7,888                             | 11,001                         | 144,742       | 0                 | 18,191,571            |
| Canal Winchester Local School District          | School | Franklin  | 0                          | 1,519                             | 258,647                        | 0             | 129,935           | 38,121,259            |
| Columbus City School District                   | School | Franklin  | 712,876                    | 91,759                            | 51,859,231                     | 4,414,883     | 0                 | 768,649,231           |
| Dublin City School District                     | School | Franklin  | 0                          | 0                                 | 0                              | 0             | 2,415,623         | 186,765,825           |
| Gahanna-Jefferson City School District          | School | Franklin  | 1,837,950                  | 0                                 | 5,270,828                      | 0             | 0                 | 81,587,607            |
| Grandview Heights City School District          | School | Franklin  | 0                          | 49,800                            | 585,960                        | 153,066       | 86,579            | 16,013,812            |
| Groveport Madison Local School District         | School | Franklin  | 625,256                    | 46,487                            | 286,077                        | 0             | 573,309           | 65,149,694            |
| Hamilton Local School District                  | School | Franklin  | 0                          | 0                                 | 718,770                        | 0             | 129,582           | 25,339,242            |
| Hilliard City School District                   | School | Franklin  | 0                          | 0                                 | 0                              | 0             | 5,496,686         | 175,559,202           |
| New Albany-Plain Local School District          | School | Franklin  | 330,428                    | 0                                 | 7,174,245                      | 0             | 1,024,870         | 55,705,186            |
| Southwestern City School District               | School | Franklin  | 0                          | 0                                 | 2,219,221                      | 0             | 3,144,311         | 227,106,745           |
| Upper Arlington City School District            | School | Franklin  | 225,495                    | 0                                 | 1,457,190                      | 0             | 1,191,293         | 84,575,554            |
| Westerville City School District                | School | Franklin  | 0                          | 69,292                            | 3,124,487                      | 0             | 47,089            | 167,841,822           |
| Whitehall City School District                  | School | Franklin  | 0                          | 16,693                            | 2,205,644                      | 0             | 130,341           | 33,988,367            |
| Worthington City School District                | School | Franklin  | 440,975                    | 0                                 | 0                              | 0             | 1,350,874         | 132,767,130           |
| Archbold Area Local School District             | School | Fulton    | 0                          | 4,473                             | 30,382                         | 56,960        | 0                 | 11,755,824            |
| Wauseon Exempted Village School District        | School | Fulton    | 0                          | 0                                 | 0                              | 153,748       | 0                 | 15,892,402            |
| Gallia Local School District                    | School | Gallia    | 0                          | 1,100                             | 0                              | 164,993       | 0                 | 21,959,300            |
| Gallipolis City School District                 | School | Gallia    | 0                          | 4,106                             | 0                              | 0             | 379,189           | 19,090,453            |
| Berkshire Local School District                 | School | Geauga    | 0                          | 31,502                            | 0                              | 48,801        | 0                 | 11,276,013            |
| Cardinal Local School District                  | School | Geauga    | 0                          | 7,749                             | 0                              | 410,619       | 0                 | 13,206,054            |
| Kenston Local School District                   | School | Geauga    | 0                          | 0                                 | 0                              | 142,464       | 0                 | 34,741,940            |
| Ledgemont Local School District                 | School | Geauga    | 7,345                      | 1,236                             | 0                              | 115,818       | 0                 | 5,993,552             |
| West Geauga Local School District               | School | Geauga    | 18,700                     | 58,310                            | 0                              | 78,440        | 0                 | 26,400,070            |
| Beavercreek City School District                | School | Greene    | 172,227                    | 26,646                            | 0                              | 80,138        | 0                 | 75,355,713            |
| Bellbrook-Sugarcreek Local School District      | School | Greene    | 4,242                      | 17,871                            | 0                              | 367,170       | 0                 | 24,584,733            |
| Cedar Cliff Local School District               | School | Greene    | 0                          | 11,115                            | 0                              | 57,518        | 0                 | 6,487,025             |
| Fairborn City School District                   | School | Greene    | 205,238                    | 0                                 | 196,314                        | 0             | 727,759           | 43,219,533            |
| Greeneview Local School District                | School | Greene    | 0                          | 14,582                            | 0                              | 39,898        | 0                 | 12,867,890            |
| Xenia Community School District                 | School | Greene    | 0                          | 5,066                             | 25,024                         | 0             | 224,744           | 46,493,423            |
| Yellow Springs Exempted Village School District | School | Greene    | 0                          | 10,933                            | 0                              | 38            | 0                 | 8,180,664             |
| Cambridge City School District                  | School | Guernsey  | 0                          | 0                                 | 0                              | 130,470       | 0                 | 21,274,638            |
| East Guernsey Local School District             | School | Guernsey  | 0                          | 2,286                             | 0                              | 21,360        | 0                 | 10,196,269            |
| Rolling Hills Local School District             | School | Guernsey  | 0                          | 115,622                           | 0                              | 61,462        | 0                 | 17,186,092            |
| Cincinnati City School District                 | School | Hamilton  | 0                          | 0                                 | 12,552,058                     | 3,461,032     | 0                 | 467,611,331           |
| Deer Park Community City School District        | School | Hamilton  | 0                          | 0                                 | 628,693                        | 0             | 176,758           | 15,859,680            |
| Finneytown Local School District                | School | Hamilton  | 35,477                     | 0                                 | 115,737                        | 0             | 144,592           | 18,433,468            |
| Forest Hills Local School District              | School | Hamilton  | 0                          | 0                                 | 6,969,955                      | 0             | 1,355,715         | 75,972,319            |
| Indian Hill Exempted Village School District    | School | Hamilton  | 0                          | 2,208                             | 3,518,465                      | 28,948        | (797,127)         | 30,565,965            |

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General

As of June 30, 2014

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Revenues (Continued)

| School                                          | Type   | County    | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
|-------------------------------------------------|--------|-----------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| Loveland City School District                   | School | Hamilton  | 38,880                     | 0                                 | 233,816                        | 0             | 59,844            | 44,228,409            |
| Madeira City School District                    | School | Hamilton  | 516,463                    | 0                                 | 112,811                        | 0             | 143,677           | 18,506,324            |
| Mariemont City School District                  | School | Hamilton  | 0                          | 0                                 | 0                              | 0             | 70,965            | 22,085,183            |
| Mt. Healthy City School District                | School | Hamilton  | 27,303                     | 0                                 | 0                              | 0             | 174,630           | 36,819,605            |
| North College Hill City School District         | School | Hamilton  | 0                          | 18,942                            | 1,405                          | 61,977        | 0                 | 13,165,543            |
| Northwest Local School District                 | School | Hamilton  | 360,622                    | 10,000                            | 3,710,151                      | 103,650       | 0                 | 88,787,867            |
| Norwood City School District                    | School | Hamilton  | 146,011                    | 0                                 | 539,562                        | 0             | 214,425           | 27,807,284            |
| Oak Hills Local School District                 | School | Hamilton  | 26,431                     | 0                                 | 10,492,639                     | 0             | 479,289           | 69,442,212            |
| Princeton City School District                  | School | Hamilton  | 56,102                     | 0                                 | 849,450                        | 0             | 591,525           | 79,451,744            |
| Reading Community City School District          | School | Hamilton  | 35,039                     | 27,625                            | 0                              | 64,099        | 0                 | 15,175,606            |
| Southwest Local School District                 | School | Hamilton  | 823                        | 0                                 | 346,595                        | 0             | 254,835           | 32,172,649            |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 0                          | 0                                 | 0                              | 0             | 279,298           | 13,126,139            |
| Sycamore Community City School District         | School | Hamilton  | 83,045                     | 0                                 | 1,669,241                      | 0             | 341,058           | 74,612,508            |
| Three Rivers Local School District              | School | Hamilton  | 4,890                      | 0                                 | 2,230,252                      | 0             | 240,567           | 21,487,664            |
| Winton Woods City School District               | School | Hamilton  | 222,884                    | 0                                 | 361,968                        | 0             | 434,044           | 44,122,997            |
| Wyoming City School District                    | School | Hamilton  | 0                          | 0                                 | 0                              | 0             | 682,863           | 23,006,448            |
| Arcadia Local School District                   | School | Hancock   | 27,347                     | 31,131                            | 0                              | 25,286        | 0                 | 6,383,924             |
| Arlington Local School District                 | School | Hancock   | 0                          | 9,851                             | 0                              | 41,901        | 0                 | 6,111,014             |
| Findlay City School District                    | School | Hancock   | 0                          | 7,606                             | 152,781                        | 0             | 852,494           | 58,787,553            |
| Liberty Benton Local School District            | School | Hancock   | 0                          | 641                               | 14,304                         | 74,998        | 0                 | 13,694,723            |
| Van Buren Local School District                 | School | Hancock   | 0                          | 41,336                            | 98,602                         | 0             | 23,398            | 11,110,176            |
| Conotton Valley Union Local School District     | School | Harrison  | 0                          | 3,108                             | 0                              | 0             | 17,904            | 5,187,066             |
| Holgate Local School District                   | School | Henry     | 98,889                     | 4,500                             | 0                              | 94,798        | 0                 | 5,350,172             |
| Liberty Center Local School District            | School | Henry     | 262,826                    | 62,041                            | 0                              | 71,189        | 0                 | 12,516,737            |
| Napoleon Area City School District              | School | Henry     | 62,356                     | 12,878                            | 198,589                        | 88,837        | 0                 | 21,435,840            |
| Patrick Henry Local School District             | School | Henry     | 0                          | 50                                | 0                              | 283,588       | 0                 | 11,028,112            |
| Fairfield Local School District                 | School | Highland  | 0                          | 8,037                             | 0                              | 41,693        | 0                 | 7,863,236             |
| Greenfield Exempted Village School District     | School | Highland  | 69,920                     | 1,100                             | 0                              | 163,605       | 0                 | 19,809,899            |
| Hillsboro City School District                  | School | Highland  | 10,950                     | 5,556                             | 0                              | 226,249       | 0                 | 24,018,630            |
| Lynchburg Clay Local School District            | School | Highland  | 0                          | 13,124                            | 0                              | 116,532       | 0                 | 11,664,012            |
| Logan-Hocking Local School District             | School | Hocking   | 0                          | 0                                 | 0                              | 507,100       | 0                 | 34,809,840            |
| East Holmes Local School District               | School | Holmes    | 0                          | 25,343                            | 0                              | 26,742        | 0                 | 15,576,225            |
| West Holmes Local School District               | School | Holmes    | 0                          | 1,706                             | 0                              | 113,080       | 0                 | 21,957,782            |
| Bellevue City School District                   | School | Huron     | 0                          | 8,860                             | 0                              | 0             | 154,449           | 19,513,149            |
| Monroeville Local School District               | School | Huron     | 0                          | 0                                 | 0                              | 0             | 4,424             | 6,531,481             |
| New London Local School District                | School | Huron     | 0                          | 4,124                             | 0                              | 48,103        | 45,009            | 9,630,892             |
| Norwalk City School District                    | School | Huron     | 8,106                      | 1,765                             | 0                              | 110,520       | 0                 | 22,675,068            |
| South Central Local School District             | School | Huron     | 0                          | 18,259                            | 0                              | 0             | 76,422            | 8,409,753             |
| Western Reserve Local School District           | School | Huron     | 0                          | 0                                 | 0                              | 0             | 64,702            | 11,718,678            |
| Willard City School District                    | School | Huron     | 1,680                      | 702                               | 0                              | 0             | 143,770           | 15,789,977            |
| Wellston City School District                   | School | Jackson   | 622                        | 10,396                            | 0                              | 3,867         | 0                 | 14,179,044            |
| Buckeye Local School District                   | School | Jefferson | 0                          | 20,139                            | 0                              | 69,456        | 0                 | 18,166,711            |
| Edison Local School District                    | School | Jefferson | 0                          | 0                                 | 0                              | 281,888       | 0                 | 17,945,022            |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
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**Revenues (Continued)**

| School                                            | Type   | County    | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
|---------------------------------------------------|--------|-----------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| Indian Creek Local School District                | School | Jefferson | 1,204                      | 13,144                            | 0                              | 9,769         | 0                 | 19,256,210            |
| Steubenville City School District                 | School | Jefferson | 28,474                     | 6,954                             | 0                              | 26,832        | 0                 | 19,854,070            |
| Toronto City School District                      | School | Jefferson | 0                          | 3,080                             | 0                              | 78,432        | 0                 | 7,004,488             |
| Kirtland Local School District                    | School | Lake      | 12,724                     | 14,191                            | 0                              | 122,333       | 0                 | 14,597,418            |
| Mentor Exempted Village School District           | School | Lake      | 49,183                     | 55,409                            | 15,866                         | 418,357       | 0                 | 96,784,890            |
| Perry Local School District                       | School | Lake      | 0                          | 0                                 | 0                              | 345,532       | 0                 | 23,905,958            |
| Riverside Local School District                   | School | Lake      | 0                          | 30,458                            | 100,388                        | 152,599       | 0                 | 38,221,411            |
| Willoughby-Eastlake City School District          | School | Lake      | 582,460                    | 158,277                           | 0                              | 721,351       | 0                 | 87,471,334            |
| Chesapeake Union Exempted Village School District | School | Lawrence  | 733                        | 17,560                            | 0                              | 75,663        | 0                 | 12,133,765            |
| Dawson-Bryant Local School District               | School | Lawrence  | 152,374                    | 0                                 | 0                              | 8,005         | 0                 | 12,102,395            |
| Fairland Local School District                    | School | Lawrence  | 28,709                     | 11,779                            | 0                              | 301,014       | 0                 | 13,910,934            |
| Ironton City School District                      | School | Lawrence  | 0                          | 0                                 | 0                              | 116,850       | 0                 | 13,224,104            |
| Rock Hill Local School District                   | School | Lawrence  | 371,310                    | 843                               | 0                              | 379,831       | 0                 | 18,380,778            |
| South Point Local School District                 | School | Lawrence  | 0                          | 1,416                             | 0                              | 64,917        | 0                 | 16,394,726            |
| Symmes Valley Local School District               | School | Lawrence  | 0                          | 4,878                             | 4,784                          | 55,151        | 0                 | 8,307,318             |
| Granville Exempted Village School District        | School | Licking   | 0                          | 13,480                            | 240,383                        | 0             | 119,250           | 25,134,239            |
| Heath City School District                        | School | Licking   | 64,719                     | 0                                 | 0                              | 0             | 556,895           | 15,409,487            |
| Johnstown-Monroe Local School District            | School | Licking   | 0                          | 8,999                             | 204,315                        | 48,125        | 0                 | 15,917,976            |
| Lakewood Local School District                    | School | Licking   | 0                          | 0                                 | 0                              | 0             | 447,048           | 22,448,380            |
| Licking Heights Local School District             | School | Licking   | 0                          | 20,978                            | 1,667,934                      | 204,763       | 0                 | 35,026,121            |
| Licking Valley Local School District              | School | Licking   | 0                          | 3,498                             | 23,597                         | 0             | 164,589           | 17,831,371            |
| Newark City School District                       | School | Licking   | 0                          | 39,808                            | 9,099                          | 439,580       | 259,798           | 62,201,593            |
| North Fork Local School District                  | School | Licking   | 0                          | 3,171                             | 0                              | 0             | 52,426            | 15,793,180            |
| Northridge Local School District                  | School | Licking   | 0                          | 5,034                             | 0                              | 16,310        | 0                 | 12,188,614            |
| Riverside Local School District                   | School | Logan     | 0                          | 4,458                             | 0                              | 0             | 31,791            | 7,584,697             |
| Amherst Exempted Village School District          | School | Lorain    | 4,434                      | 56,932                            | 76,165                         | 246,622       | 0                 | 37,890,188            |
| Avon Lake City School District                    | School | Lorain    | 0                          | 0                                 | 0                              | 0             | 482,429           | 37,875,233            |
| Avon Local School District                        | School | Lorain    | 0                          | 0                                 | 0                              | 1,539,507     | 0                 | 32,943,878            |
| Columbia Local School District                    | School | Lorain    | 0                          | 3,242                             | 0                              | 0             | 75,166            | 10,444,217            |
| Elyria City School District                       | School | Lorain    | 403                        | 62,894                            | 0                              | 405,395       | 0                 | 75,759,558            |
| Firelands Local School District                   | School | Lorain    | 0                          | 1,577                             | 0                              | 136,098       | 21,317            | 18,346,057            |
| Keystone Local School District                    | School | Lorain    | 0                          | 1,429                             | 0                              | 341,171       | 1,777             | 14,266,607            |
| Lorain City School District                       | School | Lorain    | 23,182                     | 2,634                             | 4,025                          | 176,316       | 0                 | 92,976,717            |
| Midview Local School District                     | School | Lorain    | 0                          | 0                                 | 0                              | 36,819        | 224,275           | 29,526,079            |
| North Ridgeville City School District             | School | Lorain    | 3,013                      | 0                                 | 0                              | 854,378       | 0                 | 38,176,410            |
| Oberlin City School District                      | School | Lorain    | 0                          | 0                                 | 50,100                         | 0             | 105,904           | 13,514,739            |
| Sheffield-Sheffield Lake City School District     | School | Lorain    | 0                          | 0                                 | 0                              | 121,823       | 0                 | 17,875,894            |
| Wellington Exempted Village School District       | School | Lorain    | 19,644                     | 28,966                            | 11,107                         | 28,400        | 0                 | 12,912,347            |
| Anthony Wayne Local School District               | School | Lucas     | 0                          | 0                                 | 853,227                        | 0             | 397,251           | 35,186,910            |
| Oregon City School District                       | School | Lucas     | 0                          | 0                                 | 286,954                        | 209,028       | 0                 | 37,760,735            |
| Ottawa Hills Local School District                | School | Lucas     | 0                          | 0                                 | 0                              | 0             | 55,622            | 13,696,867            |
| Springfield Local School District                 | School | Lucas     | 0                          | 38,661                            | 102,834                        | 0             | 68,265            | 34,923,865            |
| Sylvania City School District                     | School | Lucas     | 102,620                    | 106,605                           | 340,335                        | 457,237       | 0                 | 78,498,572            |



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**Revenues (Continued)**

| School                                     | Type   | County     | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
|--------------------------------------------|--------|------------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| Toledo City School District                | School | Lucas      | 502,136                    | 0                                 | 0                              | 0             | 5,633,146         | 319,640,388           |
| Washington Local School District           | School | Lucas      | 0                          | 65,179                            | 3,875,777                      | 0             | 497,409           | 71,781,963            |
| Jefferson Local School District            | School | Madison    | 0                          | 7,483                             | 677,719                        | 0             | 61,099            | 12,802,029            |
| Jonathan Alder Local School District       | School | Madison    | 0                          | 555                               | 0                              | 0             | 87,377            | 17,106,817            |
| London City School District                | School | Madison    | 1,472,338                  | 13,745                            | 76,883                         | 0             | 47,317            | 20,020,763            |
| Madison-Plains Local School District       | School | Madison    | 0                          | 2,865                             | 21,099                         | 53,455        | 0                 | 12,967,277            |
| Austintown Local School District           | School | Mahoning   | 830                        | 0                                 | 0                              | 207,010       | 0                 | 42,622,474            |
| Boardman Local School District             | School | Mahoning   | 0                          | 45,884                            | 0                              | 237,704       | 0                 | 42,877,127            |
| Campbell City School District              | School | Mahoning   | 0                          | 24,488                            | 0                              | 13,415        | 0                 | 13,434,624            |
| Canfield Local School District             | School | Mahoning   | 0                          | 37,187                            | 0                              | 34,268        | 0                 | 25,364,947            |
| Jackson-Milton Local School District       | School | Mahoning   | 0                          | 8,686                             | 0                              | 0             | 39,414            | 8,892,258             |
| Lowellville Local School District          | School | Mahoning   | 0                          | 0                                 | 0                              | 24,179        | 15,679            | 4,838,489             |
| Poland Local School District               | School | Mahoning   | 0                          | 12,147                            | 0                              | 69,456        | 0                 | 20,163,402            |
| Sebring Local School District              | School | Mahoning   | 0                          | 4,252                             | 0                              | 215,384       | 0                 | 6,507,226             |
| South Range Local School District          | School | Mahoning   | 0                          | 72,274                            | 0                              | 4,037         | 0                 | 11,182,707            |
| Springfield Local School District          | School | Mahoning   | 0                          | 55,031                            | 0                              | 2,959         | 6,000             | 10,195,891            |
| Struthers City School District             | School | Mahoning   | 0                          | 21,265                            | 0                              | 139,437       | 0                 | 18,089,503            |
| West Branch Local School District          | School | Mahoning   | 0                          | 51,591                            | 0                              | 0             | 306,994           | 18,856,674            |
| Western Reserve Local School District      | School | Mahoning   | 0                          | 100                               | 0                              | 144,376       | 0                 | 6,538,822             |
| Youngstown City School District            | School | Mahoning   | 67,892                     | 119,122                           | 1,434,921                      | 354,647       | 0                 | 109,854,987           |
| Elgin Local School District                | School | Marion     | 63,574                     | 20,370                            | 28,000                         | 124,272       | 0                 | 13,244,433            |
| Marion City School District                | School | Marion     | 0                          | 0                                 | 7,685                          | 0             | 352,955           | 47,778,023            |
| Pleasant Local School District             | School | Marion     | 7,440                      | 654                               | 0                              | 72,038        | 0                 | 10,773,273            |
| Ridgedale Local School District            | School | Marion     | 0                          | 3,097                             | 111,630                        | 58,390        | 0                 | 8,248,321             |
| River Valley Local School District         | School | Marion     | 0                          | 0                                 | 278,248                        | 113,087       | 0                 | 16,163,128            |
| Black River Local School District          | School | Medina     | 0                          | 2,585                             | 0                              | 86,846        | 0                 | 13,454,045            |
| Brunswick City School District             | School | Medina     | 0                          | 29,076                            | 125,366                        | 25,053        | 0                 | 63,867,278            |
| Buckeye Local School District              | School | Medina     | 0                          | 250                               | 0                              | 11,616        | 0                 | 21,047,073            |
| Cloverleaf Local School District           | School | Medina     | 244,460                    | 27,147                            | 49,231                         | 33,609        | 0                 | 26,380,712            |
| Highland Local School District             | School | Medina     | 0                          | 8,588                             | 0                              | 67,515        | 0                 | 29,686,477            |
| Medina City School District                | School | Medina     | 23,722                     | 70,206                            | 0                              | 1,013,522     | 0                 | 69,208,471            |
| Wadsworth City School District             | School | Medina     | 0                          | 174,499                           | 91,812                         | 71,134        | 43,517            | 40,822,150            |
| Eastern Local School District              | School | Meigs      | 0                          | 29,957                            | 0                              | 46,875        | 0                 | 7,769,821             |
| Meigs Local School District                | School | Meigs      | 904                        | 7,370                             | 0                              | 143,797       | 0                 | 19,011,786            |
| Southern Local School District             | School | Meigs      | 0                          | 5,108                             | 0                              | 21,730        | 0                 | 6,870,942             |
| Bethel Local School District               | School | Miami      | 0                          | 0                                 | 0                              | 170,139       | 0                 | 9,329,903             |
| Covington Exempted Village School District | School | Miami      | 0                          | 40,158                            | 0                              | 0             | 21,240            | 8,862,975             |
| Miami East Local School District           | School | Miami      | 0                          | 20,970                            | 0                              | 0             | 42,526            | 14,456,230            |
| Piqua City School District                 | School | Miami      | 0                          | 0                                 | 0                              | 0             | 223,300           | 32,181,675            |
| Tipp City Exempted Village School District | School | Miami      | 0                          | 1,434                             | 0                              | 86,798        | 0                 | 22,575,709            |
| Troy City School District                  | School | Miami      | 0                          | 0                                 | 0                              | 373,984       | 0                 | 42,695,314            |
| Switzerland of Ohio Local School District  | School | Monroe     | 17,111                     | 4,000                             | 0                              | 141,373       | 1,185,449         | 27,327,897            |
| Brookville Local School District           | School | Montgomery | 75,956                     | 0                                 | 242,910                        | 0             | 239,351           | 12,891,146            |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Revenues (Continued)**

| School                                       | Type   | County     | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
|----------------------------------------------|--------|------------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| Centerville City School District             | School | Montgomery | 0                          | 0                                 | 0                              | 0             | 257,806           | 87,776,081            |
| Dayton City School District                  | School | Montgomery | 146,571                    | 0                                 | 0                              | 0             | 1,739,455         | 220,616,421           |
| Huber Heights City School District           | School | Montgomery | 0                          | 0                                 | 0                              | 129,242       | 448,681           | 61,979,877            |
| Jefferson Township Local School District     | School | Montgomery | 0                          | 6,756                             | 6,514                          | 0             | 704               | 7,379,876             |
| Kettering City School District               | School | Montgomery | 0                          | 74,126                            | 633,323                        | 857,440       | 0                 | 86,528,140            |
| Mad River Local School District              | School | Montgomery | 0                          | 0                                 | 0                              | 0             | 134,345           | 39,043,526            |
| Miamisburg City School District              | School | Montgomery | 37,808                     | 18,373                            | 210,332                        | 603,428       | 0                 | 49,713,399            |
| New Lebanon Local School District            | School | Montgomery | 0                          | 0                                 | 0                              | 0             | 169,154           | 11,265,448            |
| Northmont City School District               | School | Montgomery | 233,670                    | 0                                 | 0                              | 0             | 309,174           | 49,788,013            |
| Northridge Local School District             | School | Montgomery | 0                          | 8,277                             | 0                              | 5,744         | 0                 | 20,647,297            |
| Oakwood City School District                 | School | Montgomery | 0                          | 8,805                             | 0                              | 127,483       | 0                 | 22,886,223            |
| Trotwood-Madison City School District        | School | Montgomery | 162,670                    | 0                                 | 320,462                        | 0             | 660,309           | 33,428,928            |
| Valley View Local School District            | School | Montgomery | 0                          | 0                                 | 0                              | 87,243        | 0                 | 17,725,231            |
| Vandalia-Butler City School District         | School | Montgomery | 0                          | 125,000                           | 748,597                        | 0             | 759,399           | 31,941,862            |
| West Carrollton City School District         | School | Montgomery | 58,297                     | 12,520                            | 117,955                        | 0             | 129,408           | 37,906,499            |
| Morgan Local School District                 | School | Morgan     | 79,186                     | 12,375                            | 0                              | 36,355        | 0                 | 20,249,416            |
| Cardington-Lincoln Local School District     | School | Morrow     | 0                          | 272                               | 179,192                        | 264,254       | 0                 | 10,828,366            |
| Highland Local School District               | School | Morrow     | 0                          | 3,141                             | 0                              | 444,425       | 0                 | 15,877,463            |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 0                          | 0                                 | 0                              | 0             | 872,338           | 12,713,359            |
| Northmor Local School District               | School | Morrow     | 0                          | 150                               | 0                              | 0             | 72,769            | 11,123,078            |
| East Muskingum Local School Dist             | School | Muskingum  | 0                          | 13,290                            | 3,678                          | 198,642       | 0                 | 17,863,659            |
| Franklin Local School District               | School | Muskingum  | 0                          | 1,382                             | 1,274                          | 4,099         | 0                 | 20,433,939            |
| Maysville Local School District              | School | Muskingum  | 215,932                    | 6,837                             | 3,218                          | 193,279       | 0                 | 19,679,682            |
| Tri-Valley Local School District             | School | Muskingum  | 0                          | 5,599                             | 74,527                         | 158,002       | 0                 | 26,396,715            |
| West Muskingum Local School District         | School | Muskingum  | 0                          | 500                               | 0                              | 27,875        | 0                 | 16,788,159            |
| Zanesville City School District              | School | Muskingum  | 105,450                    | 42,617                            | 24,383                         | 22,385        | 0                 | 36,910,334            |
| Caldwell Exempted Village School District    | School | Noble      | 0                          | 29,766                            | 0                              | 243,098       | 0                 | 8,850,749             |
| Noble Local School District                  | School | Noble      | 0                          | 32,968                            | 0                              | 13,990        | 0                 | 10,449,904            |
| Crooksville Exempted Village School District | School | Perry      | 0                          | 0                                 | 0                              | 75,506        | 0                 | 10,008,444            |
| Circleville City School District             | School | Pickaway   | 0                          | 202,940                           | 57,765                         | 9,745         | 56,928            | 22,424,084            |
| Logan Elm Local School District              | School | Pickaway   | 0                          | 528                               | 0                              | 26,248        | 0                 | 19,444,139            |
| Teays Valley Local School District           | School | Pickaway   | 0                          | 46,361                            | 3,142                          | 0             | 171,763           | 33,932,123            |
| Westfall Local School District               | School | Pickaway   | 0                          | 16,518                            | 5,355                          | 289,196       | 0                 | 15,280,583            |
| Scioto Valley Local School District          | School | Pike       | 19,054                     | 2,010                             | 0                              | 38,819        | 0                 | 15,456,871            |
| Waverly City School District                 | School | Pike       | 0                          | 26,014                            | 0                              | 107,788       | 0                 | 17,146,323            |
| Western Local School District                | School | Pike       | 0                          | 1,381                             | 0                              | 88,065        | 0                 | 8,028,615             |
| Aurora City School District                  | School | Portage    | 0                          | 52,015                            | 0                              | 27,305        | 0                 | 35,644,430            |
| Crestwood Local School District              | School | Portage    | 144                        | 28,709                            | 0                              | 142,361       | 0                 | 21,032,652            |
| Field Local School District                  | School | Portage    | 0                          | 827                               | 544,626                        | 0             | 100,825           | 19,862,344            |
| James A. Garfield Local School District      | School | Portage    | 0                          | 0                                 | 0                              | 37,148        | 0                 | 12,891,778            |
| Kent City School District                    | School | Portage    | 43,740                     | 23,511                            | 0                              | 260,810       | 0                 | 47,403,203            |
| Ravenna City School District                 | School | Portage    | 5,920                      | 9,640                             | 81,046                         | 0             | 41,981            | 28,117,840            |
| Rootstown Local School District              | School | Portage    | 0                          | 29,617                            | 0                              | 40,165        | 0                 | 12,115,933            |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Revenues (Continued)**

| School                                               | Type   | County   | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
|------------------------------------------------------|--------|----------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| Southeast Local School District                      | School | Portage  | 0                          | 0                                 | 0                              | 117,035       | 0                 | 19,372,859            |
| Streetsboro City School District                     | School | Portage  | 0                          | 4,278                             | 0                              | 110,455       | 0                 | 23,568,131            |
| Waterloo Local School District                       | School | Portage  | 0                          | 3,593                             | 0                              | 0             | 17,094            | 11,097,008            |
| Windham Exempted Village School District             | School | Portage  | 0                          | 8,647                             | 64,287                         | 0             | 14,452            | 7,928,618             |
| Tri-County North Local School District               | School | Preble   | 0                          | 10,000                            | 0                              | 38,559        | 0                 | 8,858,466             |
| Clear Fork Valley Local School District              | School | Richland | 0                          | 8,224                             | 0                              | 12,309        | 13,182            | 15,699,641            |
| Crestview Local School District                      | School | Richland | 0                          | 4,256                             | 0                              | 0             | 135,702           | 10,327,671            |
| Lucas Local School District                          | School | Richland | 0                          | 88,508                            | 0                              | 21            | 0                 | 5,748,096             |
| Madison Local School District                        | School | Richland | 0                          | 50                                | 249,709                        | 0             | 146,620           | 29,833,951            |
| Mansfield City School District                       | School | Richland | 50,131                     | 31,881                            | 0                              | 0             | 1,006,628         | 53,119,244            |
| Ontario Local School District                        | School | Richland | 0                          | 20,015                            | 51,812                         | 0             | 75,690            | 15,536,724            |
| Plymouth Local School District                       | School | Richland | 0                          | 1,696                             | 0                              | 0             | 108,911           | 8,327,755             |
| Shelby City School District                          | School | Richland | 0                          | 11,880                            | 0                              | 0             | 126,353           | 17,960,758            |
| Adena Local School District                          | School | Ross     | 39,622                     | 2,167                             | 0                              | 38,341        | 0                 | 10,382,323            |
| Chillicothe City School District                     | School | Ross     | 81,030                     | 11,271                            | 0                              | 147,535       | 0                 | 28,966,757            |
| Huntington Local School District                     | School | Ross     | 19,653                     | 14,357                            | 0                              | 51,611        | 0                 | 12,107,178            |
| Paint Valley Local School District                   | School | Ross     | 0                          | 0                                 | 0                              | 63,780        | 0                 | 9,936,834             |
| Southeastern Local School District                   | School | Ross     | 68,151                     | 0                                 | 0                              | 74,885        | 0                 | 11,497,244            |
| Union-Scioto Local School District                   | School | Ross     | 4,340                      | 0                                 | 0                              | 178,951       | 0                 | 19,071,503            |
| Zane Trace Local School District                     | School | Ross     | 0                          | 47,732                            | 0                              | 190,595       | 0                 | 12,794,302            |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 0                          | 0                                 | 103,992                        | 0             | 141,819           | 21,696,842            |
| Fremont City School District                         | School | Sandusky | 60,224                     | 12,952                            | 712,520                        | 161,767       | 0                 | 38,751,814            |
| Gibsonburg Exempted Village School District          | School | Sandusky | 0                          | 472                               | 0                              | 0             | 56,823            | 8,832,055             |
| Woodmore Local School District                       | School | Sandusky | 0                          | 0                                 | 21,000                         | 0             | 0                 | 9,288,806             |
| Bloom Vernon Local School District                   | School | Scioto   | 0                          | 2,700                             | 0                              | 231,258       | 0                 | 9,382,879             |
| Clay Local School District                           | School | Scioto   | 0                          | 15,497                            | 0                              | 209,849       | 0                 | 5,788,806             |
| Green Local School District                          | School | Scioto   | 0                          | 3,925                             | 104,400                        | 268,746       | 0                 | 6,498,726             |
| Minford Local School District                        | School | Scioto   | 0                          | 15,708                            | 0                              | 174,391       | 0                 | 14,463,113            |
| New Boston Local School District                     | School | Scioto   | 0                          | 10,856                            | 0                              | 230,226       | 0                 | 4,415,941             |
| Northwest Local School District                      | School | Scioto   | 0                          | 6,459                             | 0                              | 386,187       | 0                 | 16,852,671            |
| Portsmouth City School District                      | School | Scioto   | 2,872                      | 7,358                             | 0                              | 71,430        | 0                 | 25,249,298            |
| Washington-Nile Local School District                | School | Scioto   | 0                          | 0                                 | 0                              | 178,830       | 0                 | 14,603,734            |
| Wheelersburg Local School District                   | School | Scioto   | 88,992                     | 7,594                             | 0                              | 89,676        | 0                 | 12,629,192            |
| Bettsville Local School District                     | School | Seneca   | 0                          | 0                                 | 0                              | 118,937       | 0                 | 2,348,621             |
| Seneca-East Local School District                    | School | Seneca   | 0                          | 6,250                             | 0                              | 0             | 6,042             | 8,554,444             |
| Tiffin City School District                          | School | Seneca   | 0                          | 73,202                            | 45,142                         | 0             | 134,942           | 23,499,543            |
| Anna Local School District                           | School | Shelby   | 0                          | 40,470                            | 500                            | 73,294        | 0                 | 10,866,998            |
| Botkins Local School District                        | School | Shelby   | 0                          | 6,092                             | 0                              | 16,464        | 0                 | 5,548,071             |
| Fort Loramie Local School District                   | School | Shelby   | 3,338                      | 12,570                            | 0                              | 56,963        | 0                 | 7,866,186             |
| Hardin-Houston Local School District                 | School | Shelby   | 306                        | 4,121                             | 0                              | 32,202        | 0                 | 8,113,890             |
| Russia Local School District                         | School | Shelby   | 0                          | 5,929                             | 0                              | 56,449        | 0                 | 3,947,549             |
| Alliance City School District                        | School | Stark    | 42,998                     | 11,799                            | 0                              | 87,217        | 0                 | 28,914,442            |
| Canton City School District                          | School | Stark    | 48,866                     | 42,682                            | 0                              | 447,257       | 0                 | 108,188,692           |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
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**Revenues (Continued)**

| School                                   | Type   | County   | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
|------------------------------------------|--------|----------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| Canton Local School District             | School | Stark    | 147,790                    | 0                                 | 118,999                        | 0             | 68,179            | 21,960,301            |
| Fairless Local School District           | School | Stark    | 0                          | 0                                 | 0                              | 104,619       | 0                 | 14,828,665            |
| Jackson Local School District            | School | Stark    | 0                          | 82,381                            | 86,630                         | 0             | 579,363           | 52,633,385            |
| Lake Local School District               | School | Stark    | 0                          | 27,990                            | 0                              | 38,282        | 0                 | 29,722,586            |
| Louisville City School District          | School | Stark    | 13,579                     | 22,597                            | 48,747                         | 169,835       | 0                 | 24,517,902            |
| Marlington Local School District         | School | Stark    | 250                        | 34,540                            | 0                              | 153,724       | 0                 | 22,047,089            |
| Massillon City School District           | School | Stark    | 402,523                    | 6,578                             | 0                              | 210,895       | 0                 | 42,147,664            |
| Minerva Local School District            | School | Stark    | 24,324                     | 5,456                             | 0                              | 16,411        | 0                 | 16,621,346            |
| North Canton City School District        | School | Stark    | 17,723                     | 206,730                           | 0                              | 0             | 649,563           | 40,946,108            |
| Perry Local School District              | School | Stark    | 16,888                     | 0                                 | 0                              | 293,988       | 0                 | 41,178,940            |
| Plain Local School District              | School | Stark    | 0                          | 0                                 | 0                              | 0             | 407,468           | 50,477,207            |
| Sandy Valley Local School District       | School | Stark    | 0                          | 8,193                             | 0                              | 0             | 156,770           | 13,473,204            |
| Tuslaw Local School District             | School | Stark    | 42,329                     | 21,335                            | 0                              | 41,018        | 0                 | 12,667,892            |
| Akron City School District               | School | Summit   | 3,655,094                  | 861,304                           | 0                              | 2,306,089     | 1,256,171         | 322,793,195           |
| Barberton City School District           | School | Summit   | 0                          | 0                                 | 0                              | 0             | 598,339           | 41,332,356            |
| Copley-Fairlawn City School District     | School | Summit   | 26,214                     | 2,841                             | 0                              | 223,892       | 35,513            | 36,213,744            |
| Coventry Local School District           | School | Summit   | 9,523                      | 7,850                             | 0                              | 230,819       | 0                 | 21,770,801            |
| Cuyahoga Falls City School District      | School | Summit   | 0                          | 0                                 | 45,257                         | 0             | 255,155           | 50,220,779            |
| Green Local School District              | School | Summit   | 5,364                      | 230                               | 0                              | 313,624       | 0                 | 39,651,071            |
| Hudson City School District              | School | Summit   | 2,479                      | 0                                 | 515,367                        | 0             | 205,496           | 64,800,511            |
| Mogadore Local School District           | School | Summit   | 0                          | 6,475                             | 0                              | 18,298        | 0                 | 9,054,627             |
| Nordonia Hills City School District      | School | Summit   | 30,784                     | 1,220                             | 483,379                        | 76,238        | 0                 | 45,988,941            |
| Norton City School District              | School | Summit   | 205,092                    | 20,849                            | 0                              | 36,200        | 0                 | 21,943,049            |
| Revere Local School District             | School | Summit   | 0                          | 43,135                            | 0                              | 25,728        | 0                 | 37,014,373            |
| Springfield Local School District        | School | Summit   | 0                          | 11,207                            | 0                              | 1,044         | 0                 | 27,952,459            |
| Stow-Munroe Falls City School District   | School | Summit   | 0                          | 0                                 | 0                              | 365,030       | 0                 | 59,649,062            |
| Tallmadge City School District           | School | Summit   | 386,518                    | 0                                 | 0                              | 222,985       | 0                 | 27,826,180            |
| Twinsburg City School District           | School | Summit   | 0                          | 93                                | 0                              | 92,537        | 0                 | 45,501,718            |
| Woodridge Local School District          | School | Summit   | 0                          | 53,966                            | 261,569                        | 56,890        | 0                 | 26,301,050            |
| Bloomfield-Mespo Local School District   | School | Trumbull | 30                         | 303                               | 0                              | 0             | 12,954            | 3,051,638             |
| Bristol Local School District            | School | Trumbull | 0                          | 6,805                             | 0                              | 0             | 7,229             | 6,726,732             |
| Brookfield Local School District         | School | Trumbull | 0                          | 5,609                             | 0                              | 178,041       | 0                 | 9,650,534             |
| Champion Local School District           | School | Trumbull | 0                          | 19,841                            | 0                              | 60,046        | 61,684            | 13,703,578            |
| Girard City School District              | School | Trumbull | 0                          | 2,929                             | 372,787                        | 0             | 111,377           | 14,562,722            |
| Howland Local School District            | School | Trumbull | 370                        | 16,298                            | 0                              | 140,554       | 0                 | 29,115,679            |
| Hubbard Exempted Village School District | School | Trumbull | 22,587                     | 52,921                            | 0                              | 488,420       | 0                 | 17,492,517            |
| Joseph Badger Local School District      | School | Trumbull | 22,305                     | 3,500                             | 0                              | 3,478         | 0                 | 7,672,023             |
| Labrae Local School District             | School | Trumbull | 0                          | 36,020                            | 0                              | 57,346        | 123,015           | 12,574,918            |
| Lakeview Local School District           | School | Trumbull | 159                        | 12,932                            | 0                              | 19,023        | 0                 | 15,450,973            |
| Liberty Local School District            | School | Trumbull | 0                          | 0                                 | 0                              | 124,396       | 0                 | 14,669,672            |
| Lordstown Local School District          | School | Trumbull | 0                          | 0                                 | 69,628                         | 0             | 191,738           | 6,262,211             |
| Maplewood Local School District          | School | Trumbull | 0                          | 1,124                             | 0                              | 223,308       | 0                 | 8,512,016             |
| Mathews Local School District            | School | Trumbull | 6,932                      | 5,918                             | 0                              | 8,733         | 3,405             | 8,881,247             |

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**Revenues (Continued)**

| School                                         | Type   | County     | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
|------------------------------------------------|--------|------------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| McDonald Local School District                 | School | Trumbull   | 57,846                     | 0                                 | 0                              | 6,444         | 0                 | 7,103,563             |
| Newton Falls Exempted Village School District  | School | Trumbull   | 0                          | 0                                 | 0                              | 0             | 327,171           | 11,376,414            |
| Niles City School District                     | School | Trumbull   | 0                          | 7,031                             | 0                              | 45,672        | 95,393            | 23,048,371            |
| Southington Local School District              | School | Trumbull   | 80,955                     | 0                                 | 0                              | 28,720        | 0                 | 4,979,300             |
| Warren City School District                    | School | Trumbull   | 0                          | 0                                 | 0                              | 520,560       | 0                 | 62,367,083            |
| Weathersfield Local School District            | School | Trumbull   | 0                          | 3,478                             | 0                              | 0             | 37,740            | 8,626,196             |
| Claymont City School District                  | School | Tuscarawas | 0                          | 31,342                            | 5,000                          | 0             | 15,589            | 18,583,054            |
| Dover City School District                     | School | Tuscarawas | 0                          | 0                                 | 0                              | 14,128        | 0                 | 21,120,967            |
| Garaway Local School District                  | School | Tuscarawas | 0                          | 0                                 | 0                              | 27,478        | 0                 | 10,479,794            |
| Indian Valley Local School District            | School | Tuscarawas | 0                          | 39,001                            | 0                              | 14,120        | 0                 | 15,871,986            |
| New Philadelphia City School District          | School | Tuscarawas | 0                          | 0                                 | 0                              | 819,851       | 0                 | 24,463,043            |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 0                          | 4,375                             | 0                              | 42,955        | 0                 | 10,275,760            |
| Tuscarawas Valley Local School District        | School | Tuscarawas | 0                          | 4,703                             | 0                              | 0             | 35,483            | 12,396,100            |
| Fairbanks Local School District                | School | Union      | 0                          | 0                                 | 0                              | 0             | 140,996           | 10,512,679            |
| Marysville Exempted Village School District    | School | Union      | 0                          | 25,117                            | 7,380                          | 0             | 82,834            | 45,266,229            |
| North Union Local School District              | School | Union      | 101,667                    | 200                               | 0                              | 181,678       | 0                 | 15,299,409            |
| Lincolnview Local School District              | School | Van Wert   | 0                          | 6,264                             | 79,000                         | 0             | 114,743           | 9,175,437             |
| Vinton Local School District                   | School | Vinton     | 441,204                    | 3,904                             | 791,090                        | 58,788        | 0                 | 23,481,364            |
| Carlisle Local School District                 | School | Warren     | 0                          | 0                                 | 288,377                        | 139,263       | 0                 | 15,404,086            |
| Franklin City School District                  | School | Warren     | 0                          | 105,333                           | 314,763                        | 206,745       | 0                 | 27,029,017            |
| Kings Local School District                    | School | Warren     | 22,148                     | 177,153                           | 1,584,862                      | 133,802       | 0                 | 38,478,542            |
| Little Miami Local School District             | School | Warren     | 0                          | 0                                 | 672,206                        | 0             | 293,675           | 39,390,487            |
| Mason City School District                     | School | Warren     | 1,136,216                  | 0                                 | 0                              | 0             | 503,884           | 95,745,893            |
| Springboro Community City School District      | School | Warren     | 1,736                      | 48,902                            | 0                              | 494,504       | 0                 | 43,904,356            |
| Belpre City School District                    | School | Washington | 0                          | 0                                 | 0                              | 0             | 0                 | 9,744,306             |
| Frontier Local School District                 | School | Washington | 0                          | 10,588                            | 74,329                         | 0             | 77,381            | 7,133,219             |
| Warren Local School District                   | School | Washington | 0                          | 23,962                            | 0                              | 131,910       | 0                 | 20,587,719            |
| Wolf Creek Local School District               | School | Washington | 0                          | 5,145                             | 0                              | 28,473        | 0                 | 7,282,810             |
| Chippewa Local School District                 | School | Wayne      | 0                          | 0                                 | 0                              | 0             | 115,816           | 12,173,264            |
| Dalton Local School District                   | School | Wayne      | 0                          | 0                                 | 0                              | 0             | 50,017            | 8,064,288             |
| Wooster City School District                   | School | Wayne      | 0                          | 0                                 | 0                              | 279,762       | 37,653            | 43,246,509            |
| Bowling Green City School District             | School | Wood       | 8,240                      | 0                                 | 0                              | 79,083        | 0                 | 31,542,456            |
| Eastwood Local School District                 | School | Wood       | 0                          | 0                                 | 260,000                        | 3,967         | 0                 | 14,593,200            |
| North Baltimore Local School District          | School | Wood       | 0                          | 4,393                             | 424,366                        | 92,361        | 0                 | 8,093,064             |
| Otsego Local School District                   | School | Wood       | 0                          | 1,801                             | 0                              | 117,191       | 0                 | 13,548,523            |
| Perrysburg Exempted Village School District    | School | Wood       | 0                          | 0                                 | 147,582                        | 270,081       | 0                 | 46,578,260            |
| Rossford Exempted Village School District      | School | Wood       | 0                          | 1,310,304                         | 600,325                        | 193,892       | 0                 | 22,690,313            |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
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|                                                           |         |            | Expenditures |           |            |                        |                                     |                      |
|-----------------------------------------------------------|---------|------------|--------------|-----------|------------|------------------------|-------------------------------------|----------------------|
|                                                           |         |            | Current      |           |            |                        |                                     |                      |
|                                                           |         |            | Instruction  |           |            |                        |                                     |                      |
| School                                                    | Type    | County     | Regular      | Special   | Vocational | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other<br>Instruction |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 350,498      | 146,226   | 5,175,391  | 0                      | 0                                   | 0                    |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 439,753      | 320,096   | 2,505,434  | 49,657                 | 0                                   | 13,549               |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 1,029,993    | 358,128   | 4,213,776  | 0                      | 0                                   | 0                    |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 121          | 0         | 3,670,639  | 0                      | 0                                   | 0                    |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 201,848      | 0         | 3,590,629  | 0                      | 0                                   | 0                    |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 146,010      | 0         | 2,682,152  | 2,708                  | 0                                   | 0                    |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 479,298      | 0         | 22,919,277 | 0                      | 0                                   | 0                    |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 0            | 528,581   | 5,863,583  | 0                      | 0                                   | 0                    |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 217,981      | 147,515   | 4,977,639  | 296,491                | 0                                   | 0                    |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 0            | 0         | 2,995,197  | 0                      | 0                                   | 0                    |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 585,475      | 0         | 1,621,644  | 0                      | 0                                   | 0                    |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 673,492      | 0         | 4,513,355  | 0                      | 0                                   | 0                    |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 0            | 0         | 5,742,201  | 0                      | 0                                   | 0                    |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 1,031,661    | 158,801   | 4,775,629  | 0                      | 0                                   | 107,428              |
| Ehove Career Center                                       | CC/JVSD | Erie       | 818,704      | 513,260   | 5,292,211  | 0                      | 0                                   | 0                    |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 3,590,072    | 802,927   | 6,106,201  | 0                      | 0                                   | 134,425              |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 72,220       | 0         | 3,752,148  | 0                      | 0                                   | 0                    |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 1,035,844    | 0         | 6,542,339  | 0                      | 0                                   | 0                    |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 7,430,449    | 0         | 18,960,851 | 182,527                | 0                                   | 0                    |
| Four County Career Center                                 | CC/JVSD | Henry      | 237          | 0         | 9,370,788  | 215,105                | 14,593                              | 3,939                |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 224,160      | 288,783   | 2,345,137  | 8,938                  | 1,322                               | 0                    |
| Knox County Career Center                                 | CC/JVSD | Knox       | 38,540       | 452,062   | 4,589,737  | 0                      | 0                                   | 0                    |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 0            | 571,263   | 3,441,375  | 0                      | 0                                   | 0                    |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 40,000       | 0         | 5,364,947  | 0                      | 0                                   | 0                    |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 99,874       | 599,503   | 4,572,738  | 5,076                  | 0                                   | 0                    |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 935,856      | 413,501   | 4,751,178  | 146,571                | 0                                   | 0                    |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 2,129,539    | 0         | 8,493,158  | 1,174,154              | 0                                   | 0                    |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 1,782,980    | 747,950   | 3,733,422  | 0                      | 0                                   | 125,973              |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 1,409,850    | 0         | 4,728,239  | 0                      | 0                                   | 0                    |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 364,696      | 2,372     | 5,214,169  | 0                      | 0                                   | 0                    |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 2,669,801    | 451,216   | 4,439,715  | 28,641                 | 0                                   | 0                    |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 1,679,613    | 368,566   | 7,173,039  | 0                      | 0                                   | 161,029              |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 1,204,516    | 301,242   | 14,773,475 | 2,110,872              | 0                                   | 0                    |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 2,036,764    | 0         | 6,590,871  | 10,733                 | 0                                   | 0                    |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 0            | 118,356   | 3,641,920  | 0                      | 0                                   | 0                    |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 1,117,371    | 0         | 3,764,208  | 6,600                  | 0                                   | 0                    |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 817,133      | 545,933   | 8,360,466  | 0                      | 0                                   | 0                    |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 60,285       | 0         | 9,456,503  | 0                      | 0                                   | 0                    |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 111,843      | 188,798   | 7,275,639  | 0                      | 0                                   | 0                    |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 0            | 12,760    | 3,706,696  | 2                      | 0                                   | 135,681              |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 1,028,745    | 175,621   | 3,248,754  | 0                      | 0                                   | 240                  |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 593,587      | 316,617   | 3,251,844  | 0                      | 0                                   | 1,433                |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 2,281,077    | 1,091,996 | 4,241,709  | 0                      | 0                                   | 0                    |

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|                                                |         |            | Expenditures |            |            |                        |                                     |         |
|------------------------------------------------|---------|------------|--------------|------------|------------|------------------------|-------------------------------------|---------|
|                                                |         |            | Current      |            |            |                        |                                     |         |
|                                                |         |            | Instruction  |            |            |                        |                                     |         |
| School                                         | Type    | County     | Regular      | Special    | Vocational | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other   |
| Buckeye Joint Vocational School                | CC/JVSD | Tuscarawas | 1,481,914    | 462,588    | 5,635,418  | 0                      | 0                                   | 137,108 |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 0            | 0          | 3,762,054  | 0                      | 0                                   | 0       |
| Warren County Career Center                    | CC/JVSD | Warren     | 0            | 176,650    | 6,627,756  | 0                      | 0                                   | 0       |
| Washington County Career Center                | CC/JVSD | Washington | 928,618      | 0          | 2,171,141  | 0                      | 0                                   | 0       |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 1,803,984    | 7,447      | 4,731,257  | 24,857                 | 0                                   | 0       |
| Penta Career Center                            | CC/JVSD | Wood       | 0            | 800,219    | 15,258,731 | 0                      | 0                                   | 614,791 |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 245,372      | 1,739,483  | 0          | 40,489                 | 0                                   | 0       |
| Brown County Educational Service Center        | ESC     | Brown      | 289,613      | 1,729,610  | 0          | 0                      | 0                                   | 0       |
| Clark County Educational Service Center        | ESC     | Clark      | 4,617        | 2,017,469  | 81,991     | 0                      | 0                                   | 40      |
| Clermont County Educational Service Center     | ESC     | Clermont   | 58,851       | 6,133,236  | 0          | 2,656                  | 0                                   | 0       |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 232,468      | 515,809    | 21,141     | 0                      | 0                                   | 0       |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 1,622,655    | 3,506,398  | 0          | 0                      | 0                                   | 0       |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 4,849,172    | 30,533,823 | 588,153    | 0                      | 0                                   | 0       |
| North Point Educational Service Center         | ESC     | Erie       | 629,261      | 7,291,141  | 0          | 0                      | 0                                   | 0       |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 288,207      | 3,828,377  | 0          | 0                      | 33,820                              | 179,351 |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 559,243      | 8,549,614  | 0          | 0                      | 0                                   | 0       |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 463,330      | 9,418,048  | 0          | 0                      | 0                                   | 0       |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 554,532      | 2,839      | 0          | 0                      | 0                                   | 0       |
| Geauga County Educational Service Center       | ESC     | Geauga     | 126,029      | 5,618,317  | 436,003    | 16,711                 | 0                                   | 0       |
| Greene County Educational Service Center       | ESC     | Greene     | 382,285      | 3,054,338  | 0          | 0                      | 0                                   | 0       |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 208,983      | 2,299,283  | 0          | 60,407                 | 0                                   | 0       |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 0            | 7,153,466  | 41,907     | 0                      | 0                                   | 0       |
| Hancock County Educational Service Center      | ESC     | Hancock    | 83,381       | 3,024,857  | 0          | 0                      | 0                                   | 0       |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 43,495       | 701,266    | 0          | 0                      | 0                                   | 7,200   |
| Knox County Educational Service Center         | ESC     | Knox       | 129,735      | 3,161,734  | 0          | 0                      | 0                                   | 0       |
| Lake County Educational Service Center         | ESC     | Lake       | 651,652      | 1,573,801  | 28,767     | 0                      | 0                                   | 213,814 |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 8,693        | 380,212    | 0          | 0                      | 8,674                               | 0       |
| Lorain County Educational Service Center       | ESC     | Lorain     | 1,245,436    | 1,567,510  | 0          | 0                      | 0                                   | 0       |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 0            | 4,734,658  | 88,577     | 0                      | 0                                   | 0       |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 2,812,122    | 5,577,249  | 65,563     | 0                      | 0                                   | 0       |
| Medina County Educational Service Center       | ESC     | Medina     | 664,050      | 289,204    | 0          | 0                      | 0                                   | 0       |
| Miami County Educational Service Center        | ESC     | Miami      | 539,279      | 8,109,582  | 0          | 0                      | 0                                   | 0       |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 0            | 9,140,980  | 0          | 0                      | 0                                   | 0       |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 553,471      | 6,197,593  | 0          | 0                      | 428,632                             | 0       |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 39,054       | 474,012    | 0          | 0                      | 0                                   | 0       |
| Portage County Educational Service Center      | ESC     | Portage    | 429,208      | 3,632,132  | 0          | 0                      | 0                                   | 17,955  |
| Putnam County Educational Service Center       | ESC     | Putnam     | 68,169       | 1,368,127  | 0          | 0                      | 0                                   | 0       |
| Ross-Pike Educational Service District         | ESC     | Ross       | 69,689       | 3,087,679  | 0          | 0                      | 0                                   | 11,416  |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 248,633      | 4,378,604  | 0          | 1,210                  | 0                                   | 0       |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 2,152,012    | 4,700,683  | 0          | 0                      | 0                                   | 128,679 |
| Stark County Educational Service Center        | ESC     | Stark      | 0            | 7,790,298  | 0          | 0                      | 0                                   | 0       |
| Summit County Educational Service Center       | ESC     | Summit     | 998,698      | 4,816,028  | 89,148     | 0                      | 0                                   | 0       |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 407,448      | 6,557,542  | 0          | 0                      | 0                                   | 0       |

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|                                                          |        |            | Expenditures |            |            |                        |                                     |                      |
|----------------------------------------------------------|--------|------------|--------------|------------|------------|------------------------|-------------------------------------|----------------------|
|                                                          |        |            | Current      |            |            |                        |                                     |                      |
|                                                          |        |            | Instruction  |            |            |                        |                                     |                      |
| School                                                   | Type   | County     | Regular      | Special    | Vocational | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other<br>Instruction |
| East Central Ohio Educational Service Center             | ESC    | Tuscarawas | 985,282      | 2,377,755  | 60,313     | 0                      | 0                                   | 345,280              |
| Wood County Educational Service Center                   | ESC    | Wood       | 1,007,329    | 4,988,744  | 0          | 0                      | 0                                   | 0                    |
| Adams County/Ohio Valley School District                 | School | Adams      | 14,734,231   | 5,050,826  | 2,003,849  | 311,433                | 0                                   | 592,458              |
| Manchester Local School District                         | School | Adams      | 4,384,121    | 1,416,306  | 539,260    | 0                      | 40,155                              | 0                    |
| Delphos City School District                             | School | Allen      | 4,403,000    | 1,058,209  | 569,335    | 0                      | 0                                   | 0                    |
| Ashland City School District                             | School | Ashland    | 14,041,498   | 3,496,816  | 454,720    | 0                      | 0                                   | 1,424,383            |
| Hillsdale Local School District                          | School | Ashland    | 4,354,553    | 629,113    | 138,279    | 0                      | 0                                   | 274,567              |
| Loudonville-Perrysville Exempted Village School District | School | Ashland    | 5,015,338    | 1,318,158  | 197,012    | 0                      | 0                                   | 1,335,504            |
| Mapleton Local School District                           | School | Ashland    | 3,456,346    | 772,170    | 88,630     | 0                      | 0                                   | 943,964              |
| Ashtabula Area City School District                      | School | Ashtabula  | 15,401,927   | 6,141,994  | 112,737    | 0                      | 0                                   | 389,841              |
| Buckeye Local School District                            | School | Ashtabula  | 8,718,156    | 1,798,989  | 242,903    | 1,000                  | 0                                   | 0                    |
| Conneaut Area City School District                       | School | Ashtabula  | 6,557,595    | 2,177,516  | 71,676     | 0                      | 0                                   | 1,280,465            |
| Geneva Area City School District                         | School | Ashtabula  | 9,295,548    | 2,266,319  | 164,660    | 0                      | 0                                   | 1,355,561            |
| Grand Valley Local School District                       | School | Ashtabula  | 5,366,595    | 654,076    | 184,152    | 0                      | 0                                   | 0                    |
| Jefferson Area Local School District                     | School | Ashtabula  | 6,613,851    | 2,072,425  | 30,304     | 0                      | 0                                   | 0                    |
| Athens City School District                              | School | Athens     | 15,871,938   | 3,343,013  | 364,865    | 0                      | 109,618                             | 0                    |
| Federal-Hocking Local School District                    | School | Athens     | 6,247,471    | 811,330    | 239,998    | 0                      | 0                                   | 0                    |
| Nelsonville-York City School District                    | School | Athens     | 5,361,077    | 981,984    | 164,588    | 0                      | 0                                   | 0                    |
| Trimble Local School District                            | School | Athens     | 3,521,347    | 1,341,024  | 0          | 0                      | 0                                   | 109,324              |
| Minster Local School District                            | School | Auglaize   | 4,485,153    | 521,961    | 171,939    | 0                      | 0                                   | 0                    |
| New Bremen Local School District                         | School | Auglaize   | 4,376,041    | 515,307    | 127,108    | 0                      | 0                                   | 0                    |
| Barnesville Exempted Village School District             | School | Belmont    | 3,722,492    | 721,300    | 100,914    | 0                      | 13,231                              | 0                    |
| Bellaire Local School District                           | School | Belmont    | 4,778,101    | 1,262,854  | 57,484     | 0                      | 101,205                             | 0                    |
| Bridgeport Exempted Village School District              | School | Belmont    | 3,603,000    | 591,642    | 74,409     | 0                      | 0                                   | 193,611              |
| Martins Ferry City School District                       | School | Belmont    | 4,887,788    | 1,088,468  | 304,673    | 0                      | 75,462                              | 0                    |
| Shadyside Local School District                          | School | Belmont    | 3,317,282    | 371,222    | 28,945     | 0                      | 0                                   | 0                    |
| St. Clairsville-Richland City School District            | School | Belmont    | 5,582,492    | 1,299,099  | 1,480      | 0                      | 0                                   | 0                    |
| Union Local School District                              | School | Belmont    | 6,126,396    | 1,517,350  | 419,558    | 0                      | 0                                   | 0                    |
| Eastern Local School District                            | School | Brown      | 4,713,089    | 1,601,651  | 113,955    | 0                      | 0                                   | 1,240,905            |
| Fayetteville-Perry Local School District                 | School | Brown      | 3,218,898    | 878,986    | 195,187    | 0                      | 283,336                             | 0                    |
| Western Brown Local School District                      | School | Brown      | 14,346,419   | 2,393,814  | 207,405    | 0                      | 0                                   | 0                    |
| Edgewood City School District                            | School | Butler     | 14,006,648   | 4,155,653  | 0          | 0                      | 0                                   | 55,228               |
| Fairfield City School District                           | School | Butler     | 32,191,021   | 10,219,173 | 0          | 0                      | 0                                   | 3,410,675            |
| Lakota Local School District                             | School | Butler     | 67,512,176   | 14,797,453 | 212        | 0                      | 0                                   | 4,673,327            |
| Madison Local School District                            | School | Butler     | 5,863,928    | 1,067,008  | 299        | 0                      | 0                                   | 542,654              |
| Middletown City School District                          | School | Butler     | 26,622,700   | 6,782,700  | 0          | 8,645                  | 0                                   | 12,963,933           |
| Monroe Local School District                             | School | Butler     | 8,930,608    | 1,752,124  | 0          | 0                      | 22,803                              | 0                    |
| New Miami Local School District                          | School | Butler     | 2,795,122    | 665,363    | 0          | 0                      | 0                                   | 189,205              |
| Ross Local School District                               | School | Butler     | 11,529,185   | 1,617,995  | 0          | 0                      | 0                                   | 584,583              |
| Talawanda School District                                | School | Butler     | 14,963,595   | 2,942,989  | 0          | 0                      | 0                                   | 1,475,305            |
| Brown Local School District                              | School | Carroll    | 3,857,793    | 581,024    | 30,764     | 0                      | 0                                   | 0                    |
| Carrollton Exempted Village School District              | School | Carroll    | 8,506,746    | 2,725,860  | 213,917    | 1,662                  | 12,873                              | 420,064              |
| Mechanicsburg Exempted Village School District           | School | Champaign  | 3,586,191    | 1,101,255  | 98,320     | 0                      | 0                                   | 0                    |



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|-----------------------------------------------|--------|------------|--------------|------------|------------|------------------------|-------------------------------------|----------------------|
|                                               |        |            | Current      |            |            |                        |                                     |                      |
|                                               |        |            | Instruction  |            |            |                        |                                     |                      |
| School                                        | Type   | County     | Regular      | Special    | Vocational | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other<br>Instruction |
| Triad Local School District                   | School | Champaign  | 4,444,049    | 1,011,665  | 164,610    | 0                      | 0                                   | 0                    |
| Clark Shawnee Local School District           | School | Clark      | 8,817,228    | 1,717,533  | 106,823    | 60,243                 | 0                                   | 414,509              |
| Greenon Local School District                 | School | Clark      | 7,456,861    | 1,424,337  | 264,687    | 0                      | 0                                   | 450,564              |
| Northeastern Local School District            | School | Clark      | 13,648,052   | 2,506,208  | 651,067    | 0                      | 5,421                               | 52,097               |
| Northwestern Local School District            | School | Clark      | 7,842,425    | 1,637,289  | 0          | 0                      | 0                                   | 4,878                |
| Southeastern Local School District            | School | Clark      | 3,871,163    | 943,257    | 175,711    | 0                      | 13,786                              | 17                   |
| Springfield City School District              | School | Clark      | 28,315,673   | 9,795,297  | 221,834    | 701                    | 14,787,768                          | 0                    |
| Tecumseh Local School District                | School | Clark      | 11,006,247   | 3,638,917  | 409,523    | 0                      | 115                                 | 1,475,722            |
| Batavia Local School District                 | School | Clermont   | 8,705,985    | 3,994,472  | 0          | 0                      | 0                                   | 14,591               |
| Bethel-Tate Local School District             | School | Clermont   | 7,398,600    | 1,949,138  | 33,161     | 0                      | 0                                   | 8,198                |
| Clermont Northeastern Local School District   | School | Clermont   | 6,773,135    | 2,110,377  | 0          | 0                      | 0                                   | 367,747              |
| Felicity-Franklin Local School District       | School | Clermont   | 4,222,047    | 1,885,769  | 0          | 0                      | 0                                   | 130,667              |
| Goshen Local School District                  | School | Clermont   | 10,324,442   | 4,067,081  | 300,625    | 0                      | 0                                   | 0                    |
| Milford Exempted Village School District      | School | Clermont   | 27,695,975   | 9,841,785  | 107,164    | 0                      | 0                                   | 49,279               |
| New Richmond Exempted Village School District | School | Clermont   | 13,760,993   | 3,249,460  | 0          | 38,997                 | 0                                   | 0                    |
| West Clermont Local School District           | School | Clermont   | 32,686,095   | 7,198,909  | 372,473    | 0                      | 0                                   | 8,165                |
| Williamsburg Local School District            | School | Clermont   | 4,226,677    | 1,651,016  | 81,115     | 0                      | 0                                   | 8,615                |
| Blanchester Local School District             | School | Clinton    | 5,563,873    | 1,800,594  | 316,528    | 0                      | 0                                   | 827,926              |
| Clinton Massie Local School District          | School | Clinton    | 7,538,216    | 1,461,159  | 0          | 0                      | 0                                   | 1,034,017            |
| East Clinton Local School District            | School | Clinton    | 5,648,234    | 1,797,482  | 91,455     | 0                      | 729                                 | 0                    |
| Wilmington City School District               | School | Clinton    | 11,437,110   | 2,444,867  | 258,064    | 0                      | 0                                   | 1,137,752            |
| Beaver Local School District                  | School | Columbiana | 10,373,623   | 1,477,316  | 5,908      | 0                      | 13,445                              | 658                  |
| Columbiana Exempted Village School District   | School | Columbiana | 4,368,235    | 881,963    | 19,271     | 0                      | 0                                   | 0                    |
| Crestview Local School District               | School | Columbiana | 5,186,749    | 1,096,462  | 72,049     | 0                      | 0                                   | 21,406               |
| East Liverpool City School District           | School | Columbiana | 10,055,087   | 3,513,993  | 1,167,423  | 0                      | 1,248                               | 1,818,914            |
| East Palestine City School District           | School | Columbiana | 4,023,022    | 1,807,447  | 41,763     | 0                      | 0                                   | 0                    |
| Lisbon Exempted Village School District       | School | Columbiana | 4,249,631    | 1,188,056  | 33,219     | 0                      | 24,797                              | 0                    |
| Salem City School District                    | School | Columbiana | 9,864,815    | 2,409,511  | 223,424    | 264,723                | 37,210                              | 0                    |
| Southern Local School District                | School | Columbiana | 2,926,452    | 747,703    | 235,768    | 0                      | 0                                   | 7,615                |
| United Local School District                  | School | Columbiana | 5,374,768    | 1,469,946  | 207,581    | 4,481                  | 0                                   | 9,173                |
| Wellsville Local School District              | School | Columbiana | 3,975,133    | 1,027,849  | 179,428    | 0                      | 0                                   | 30,355               |
| Coshocton City School District                | School | Coshocton  | 10,425,915   | 0          | 0          | 0                      | 0                                   | 0                    |
| Ridgewood Local School District               | School | Coshocton  | 4,075,716    | 397,621    | 254,615    | 0                      | 0                                   | 39,441               |
| River View Local School District              | School | Coshocton  | 9,580,561    | 2,583,205  | 373,317    | 0                      | 0                                   | 0                    |
| Buckeye Central Local School District         | School | Crawford   | 3,829,596    | 874,044    | 149,215    | 0                      | 0                                   | 0                    |
| Bucyrus City School District                  | School | Crawford   | 5,240,515    | 1,891,362  | 2,840      | 0                      | 0                                   | 2,859,797            |
| Colonel Crawford Local School District        | School | Crawford   | 4,049,489    | 1,011,861  | 34,858     | 0                      | 0                                   | 0                    |
| Galion City School District                   | School | Crawford   | 8,049,922    | 2,131,194  | 115,020    | 0                      | 0                                   | 0                    |
| Wynford Local School District                 | School | Crawford   | 4,034,221    | 1,198,524  | 11,979     | 0                      | 0                                   | 652,355              |
| Bay Village City School District              | School | Cuyahoga   | 13,444,778   | 2,283,843  | 335,960    | 0                      | 0                                   | 1,528,227            |
| Beachwood City School District                | School | Cuyahoga   | 12,032,704   | 4,996,871  | 823,850    | 0                      | 0                                   | 282,232              |
| Bedford City School District                  | School | Cuyahoga   | 18,531,871   | 6,046,625  | 647,870    | 0                      | 11,704                              | 0                    |
| Berea City School District                    | School | Cuyahoga   | 35,154,722   | 14,260,808 | 454,754    | 0                      | 0                                   | 0                    |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**

**As of June 30, 2014**

**All Schools Reporting Under GAAP**

|                                                           |        |           | Expenditures |             |            |                        |                                     |           |
|-----------------------------------------------------------|--------|-----------|--------------|-------------|------------|------------------------|-------------------------------------|-----------|
|                                                           |        |           | Current      |             |            |                        |                                     |           |
|                                                           |        |           | Instruction  |             |            |                        |                                     |           |
| School                                                    | Type   | County    | Regular      | Special     | Vocational | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other     |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga  | 20,629,016   | 7,696,259   | 97,290     | 0                      | 0                                   | 1,066,612 |
| Brooklyn City School District                             | School | Cuyahoga  | 7,578,673    | 2,225,438   | 118,742    | 0                      | 0                                   | 0         |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga  | 12,761,464   | 2,296,504   | 673,506    | 0                      | 31,712                              | 0         |
| Cleveland Heights-University Heights City School District | School | Cuyahoga  | 39,910,618   | 13,193,805  | 1,998,366  | 0                      | 0                                   | 8,852,295 |
| Cleveland Municipal School District                       | School | Cuyahoga  | 314,967,783  | 143,341,021 | 11,389,145 | 620                    | 0                                   | 158,273   |
| Cuyahoga Heights Local School District                    | School | Cuyahoga  | 5,588,240    | 1,273,661   | 8,618      | 0                      | 0                                   | 0         |
| East Cleveland City School District                       | School | Cuyahoga  | 13,182,025   | 9,669,779   | 1,215,801  | 38,831                 | 6,659,499                           | 0         |
| Euclid City School District                               | School | Cuyahoga  | 24,806,661   | 14,488,249  | 1,206,645  | 0                      | 0                                   | 39,672    |
| Fairview Park City School District                        | School | Cuyahoga  | 8,843,313    | 2,406,333   | 101,750    | 0                      | 0                                   | 14,478    |
| Garfield Heights City School District                     | School | Cuyahoga  | 15,425,744   | 2,338,642   | 94,284     | 0                      | 4,420,052                           | 0         |
| Independence Local School District                        | School | Cuyahoga  | 7,136,199    | 1,278,309   | 0          | 0                      | 20,554                              | 130,188   |
| Lakewood City School District                             | School | Cuyahoga  | 28,596,969   | 10,460,894  | 2,342,171  | 99,926                 | 0                                   | 3,722,312 |
| Maple Heights City School District                        | School | Cuyahoga  | 18,284,626   | 3,787,578   | 1,029,295  | 0                      | 110,643                             | 0         |
| Mayfield City School District                             | School | Cuyahoga  | 24,826,466   | 8,859,536   | 974,465    | 28,953                 | 0                                   | 0         |
| North Olmsted City School District                        | School | Cuyahoga  | 24,672,043   | 7,814,657   | 428,402    | 0                      | 0                                   | 225,542   |
| North Royalton City School District                       | School | Cuyahoga  | 25,471,520   | 3,734,240   | 39,895     | 0                      | 45,732                              | 0         |
| Olmsted Falls City School District                        | School | Cuyahoga  | 17,554,263   | 5,717,300   | 205,333    | 0                      | 0                                   | 34,734    |
| Orange City School District                               | School | Cuyahoga  | 18,475,203   | 9,246,842   | 254,227    | 0                      | 0                                   | 207,366   |
| Parma City School District                                | School | Cuyahoga  | 63,964,923   | 22,728,661  | 3,614,625  | 9,990                  | 102,475                             | 0         |
| Richmond Heights Local School District                    | School | Cuyahoga  | 5,009,535    | 2,440,238   | 193,782    | 0                      | 0                                   | 0         |
| Rocky River City School District                          | School | Cuyahoga  | 14,739,160   | 4,535,428   | 603,251    | 0                      | 0                                   | 30,480    |
| Shaker Heights City School District                       | School | Cuyahoga  | 36,129,730   | 13,868,514  | 114,533    | 0                      | 0                                   | 155,798   |
| Solon City School District                                | School | Cuyahoga  | 32,749,948   | 6,917,531   | 612,045    | 0                      | 0                                   | 493,002   |
| South Euclid-Lyndhurst City School District               | School | Cuyahoga  | 22,957,197   | 8,588,899   | 2,257,477  | 0                      | 0                                   | 0         |
| Strongsville City School District                         | School | Cuyahoga  | 29,748,528   | 8,908,609   | 414,031    | 0                      | 0                                   | 0         |
| Warrensville Heights City School District                 | School | Cuyahoga  | 15,096,266   | 4,609,995   | 146,655    | 0                      | 0                                   | 0         |
| Westlake City School District                             | School | Cuyahoga  | 22,033,661   | 6,536,194   | 865,520    | 12                     | 0                                   | 1,405,088 |
| Greenville City School District                           | School | Darke     | 12,676,305   | 4,014,815   | 1,668,499  | 61,237                 | 14,455                              | 0         |
| Ayersville Local School District                          | School | Defiance  | 3,828,887    | 485,012     | 57,149     | 0                      | 0                                   | 319,254   |
| Big Walnut Local School District                          | School | Delaware  | 13,833,719   | 3,811,861   | 101,571    | 0                      | 0                                   | 0         |
| Buckeye Valley Local School District                      | School | Delaware  | 10,482,234   | 1,951,320   | 114,297    | 0                      | 0                                   | 10,026    |
| Delaware City School District                             | School | Delaware  | 23,306,196   | 7,226,066   | 178,911    | 0                      | 54,423                              | 19,994    |
| Olentangy Local School District                           | School | Delaware  | 88,633,624   | 23,000,163  | 1,039,919  | 0                      | 0                                   | 0         |
| Edison Local School District                              | School | Erie      | 6,686,489    | 1,583,439   | 78,482     | 0                      | 0                                   | 976,209   |
| Huron City School District                                | School | Erie      | 7,818,368    | 1,877,856   | 0          | 0                      | 0                                   | 33,308    |
| Kelleys Island Local School District                      | School | Erie      | 55,469       | 0           | 0          | 15,589                 | 0                                   | 0         |
| Margaretta Local School District                          | School | Erie      | 4,436,112    | 1,575,704   | 221,394    | 0                      | 0                                   | 1,049,849 |
| Perkins Local School District                             | School | Erie      | 9,472,317    | 3,327,366   | 171,531    | 0                      | 0                                   | 995,578   |
| Sandusky City School District                             | School | Erie      | 20,458,117   | 6,430,291   | 1,304,300  | 628,795                | 0                                   | 0         |
| Vermilion Local School District                           | School | Erie      | 7,767,118    | 2,049,082   | 120,110    | 0                      | 0                                   | 1,604,678 |
| Amanda-Clearcreek Local School District                   | School | Fairfield | 5,694,898    | 2,154,474   | 315,715    | 0                      | 5,402                               | 36,546    |
| Bloom-Carroll Local School District                       | School | Fairfield | 6,245,745    | 1,612,726   | 165,563    | 0                      | 121,351                             | 661,190   |
| Fairfield Union Local School District                     | School | Fairfield | 8,033,837    | 1,755,699   | 453,426    | 0                      | 0                                   | 281,271   |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                 |        |           | Expenditures |            |            |                        |                                     |                      |
|-------------------------------------------------|--------|-----------|--------------|------------|------------|------------------------|-------------------------------------|----------------------|
|                                                 |        |           | Current      |            |            |                        |                                     |                      |
|                                                 |        |           | Instruction  |            |            |                        |                                     |                      |
| School                                          | Type   | County    | Regular      | Special    | Vocational | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other<br>Instruction |
| Lancaster City School District                  | School | Fairfield | 28,491,224   | 6,790,443  | 1,672,582  | 0                      | 31,212                              | 0                    |
| Liberty Union-Thurston Local School District    | School | Fairfield | 4,776,061    | 1,595,300  | 231,522    | 0                      | 0                                   | 58,522               |
| Pickerington Local School District              | School | Fairfield | 43,577,045   | 11,343,650 | 406,886    | 0                      | 0                                   | 3,721,804            |
| Miami Trace Local School District               | School | Fayette   | 10,230,864   | 2,266,412  | 82,667     | 0                      | 0                                   | 1,902,520            |
| Washington Court House City School District     | School | Fayette   | 9,837,158    | 2,220,071  | 0          | 0                      | 0                                   | 0                    |
| Canal Winchester Local School District          | School | Franklin  | 15,798,988   | 3,965,515  | 318,588    | 0                      | 0                                   | 353,141              |
| Columbus City School District                   | School | Franklin  | 356,704,174  | 75,516,734 | 5,366,620  | 0                      | 1,823,407                           | 0                    |
| Dublin City School District                     | School | Franklin  | 81,413,735   | 31,056,427 | 239,149    | 0                      | 0                                   | 0                    |
| Gahanna-Jefferson City School District          | School | Franklin  | 38,492,762   | 11,486,842 | 689,413    | 0                      | 0                                   | 225,447              |
| Grandview Heights City School District          | School | Franklin  | 7,674,401    | 2,254,164  | 161,003    | 0                      | 0                                   | 4,070                |
| Groveport Madison Local School District         | School | Franklin  | 33,450,229   | 9,772,227  | 0          | 0                      | 0                                   | 36,131               |
| Hamilton Local School District                  | School | Franklin  | 11,408,072   | 1,672,032  | 232,221    | 0                      | 0                                   | 1,819,777            |
| Hilliard City School District                   | School | Franklin  | 86,323,055   | 14,196,129 | 1,214,731  | 0                      | 0                                   | 0                    |
| New Albany-Plain Local School District          | School | Franklin  | 24,233,732   | 6,575,908  | 0          | 0                      | 0                                   | 449,937              |
| Southwestern City School District               | School | Franklin  | 101,639,762  | 31,136,991 | 4,584,523  | 0                      | 0                                   | 784,110              |
| Upper Arlington City School District            | School | Franklin  | 39,161,835   | 10,896,284 | 132,835    | 0                      | 0                                   | 0                    |
| Westerville City School District                | School | Franklin  | 60,689,619   | 20,611,358 | 353,224    | 0                      | 0                                   | 543,489              |
| Whitehall City School District                  | School | Franklin  | 16,237,605   | 4,649,770  | 301,433    | 0                      | 0                                   | 89,479               |
| Worthington City School District                | School | Franklin  | 57,651,355   | 14,544,187 | 883,494    | 0                      | 0                                   | 184,919              |
| Archbold Area Local School District             | School | Fulton    | 6,285,035    | 1,195,348  | 165,181    | 0                      | 5,768                               | 20,893               |
| Wauseon Exempted Village School District        | School | Fulton    | 6,783,490    | 2,175,908  | 211,072    | 0                      | 0                                   | 863,047              |
| Gallia Local School District                    | School | Gallia    | 8,767,314    | 1,846,299  | 417,777    | 0                      | 0                                   | 2,375,651            |
| Gallipolis City School District                 | School | Gallia    | 8,924,812    | 2,445,073  | 115,079    | 0                      | 0                                   | 12,816               |
| Berkshire Local School District                 | School | Geauga    | 4,717,230    | 1,383,033  | 45,237     | 0                      | 89,770                              | 0                    |
| Cardinal Local School District                  | School | Geauga    | 5,214,843    | 2,968,346  | 0          | 0                      | 0                                   | 0                    |
| Kenston Local School District                   | School | Geauga    | 14,874,648   | 3,854,258  | 191,505    | 0                      | 0                                   | 539,798              |
| Ledgemont Local School District                 | School | Geauga    | 1,724,656    | 742,103    | 14,152     | 0                      | 997,217                             | 0                    |
| West Geauga Local School District               | School | Geauga    | 9,977,980    | 3,517,372  | 571,774    | 0                      | 2,897                               | 768,083              |
| Beavercreek City School District                | School | Greene    | 31,111,453   | 12,185,290 | 98,917     | 0                      | 472,170                             | 2,033,940            |
| Bellbrook-Sugarcreek Local School District      | School | Greene    | 10,884,700   | 2,676,537  | 100,583    | 0                      | 0                                   | 0                    |
| Cedar Cliff Local School District               | School | Greene    | 2,548,334    | 428,201    | 0          | 0                      | 2,352                               | 335,843              |
| Fairborn City School District                   | School | Greene    | 15,696,042   | 6,541,268  | 0          | 0                      | 0                                   | 3,135,954            |
| Greeneview Local School District                | School | Greene    | 5,854,903    | 1,536,542  | 0          | 0                      | 0                                   | 21,540               |
| Xenia Community School District                 | School | Greene    | 19,775,017   | 6,427,292  | 412,978    | 0                      | 0                                   | 394,736              |
| Yellow Springs Exempted Village School District | School | Greene    | 3,249,328    | 960,053    | 0          | 0                      | 0                                   | 263,694              |
| Cambridge City School District                  | School | Guernsey  | 10,640,286   | 2,755,838  | 154,293    | 16,244                 | 28,898                              | 0                    |
| East Guernsey Local School District             | School | Guernsey  | 3,195,216    | 741,756    | 175,380    | 8,040                  | 0                                   | 981,212              |
| Rolling Hills Local School District             | School | Guernsey  | 6,744,861    | 1,968,412  | 216,706    | 0                      | 1,521,421                           | 0                    |
| Cincinnati City School District                 | School | Hamilton  | 226,792,687  | 49,665,262 | 2,870,691  | 0                      | 0                                   | 64,270               |
| Deer Park Community City School District        | School | Hamilton  | 4,916,132    | 1,753,875  | 78,855     | 0                      | 0                                   | 0                    |
| Finneytown Local School District                | School | Hamilton  | 6,360,878    | 3,651,121  | 582        | 0                      | 0                                   | 729,255              |
| Forest Hills Local School District              | School | Hamilton  | 32,889,257   | 8,485,203  | 0          | 0                      | 0                                   | 1,732,171            |
| Indian Hill Exempted Village School District    | School | Hamilton  | 13,019,133   | 2,670,892  | 0          | 0                      | 0                                   | 324,501              |

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**As of June 30, 2014**  
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|                                                 |        |           | Expenditures |            |            |                     |                               |           |             |
|-------------------------------------------------|--------|-----------|--------------|------------|------------|---------------------|-------------------------------|-----------|-------------|
|                                                 |        |           | Current      |            |            |                     |                               |           |             |
|                                                 |        |           | Instruction  |            |            |                     |                               |           |             |
| School                                          | Type   | County    | Regular      | Special    | Vocational | Adult Or Continuing | Student Intervention Services | Other     | Instruction |
| Loveland City School District                   | School | Hamilton  | 19,466,601   | 5,860,772  | 160,054    | 0                   | 0                             | 917,196   |             |
| Madeira City School District                    | School | Hamilton  | 7,966,829    | 2,184,897  | 0          | 0                   | 0                             | 443,919   |             |
| Mariemont City School District                  | School | Hamilton  | 10,282,826   | 2,199,850  | 0          | 678                 | 0                             | 116,039   |             |
| Mt. Healthy City School District                | School | Hamilton  | 10,384,016   | 5,713,459  | 78,596     | 0                   | 0                             | 4,598,325 |             |
| North College Hill City School District         | School | Hamilton  | 5,814,516    | 2,894,830  | 50,997     | 0                   | 28,111                        | 0         |             |
| Northwest Local School District                 | School | Hamilton  | 37,615,740   | 11,845,786 | 28,342     | 0                   | 434,597                       | 383,446   |             |
| Norwood City School District                    | School | Hamilton  | 11,181,586   | 3,265,418  | 0          | 0                   | 0                             | 1,112,654 |             |
| Oak Hills Local School District                 | School | Hamilton  | 31,245,650   | 9,813,200  | 370        | 0                   | 0                             | 253,570   |             |
| Princeton City School District                  | School | Hamilton  | 29,725,541   | 9,164,346  | 157,685    | 0                   | 0                             | 2,710,120 |             |
| Reading Community City School District          | School | Hamilton  | 6,754,984    | 1,954,993  | 1,702      | 0                   | 0                             | 594,158   |             |
| Southwest Local School District                 | School | Hamilton  | 14,889,462   | 4,074,381  | 103        | 0                   | 0                             | 809,514   |             |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 5,699,022    | 1,690,699  | 0          | 0                   | 0                             | 0         |             |
| Sycamore Community City School District         | School | Hamilton  | 32,680,935   | 10,528,728 | 0          | 0                   | 0                             | 174,295   |             |
| Three Rivers Local School District              | School | Hamilton  | 9,267,857    | 2,778,575  | 32,229     | 0                   | 0                             | 631,379   |             |
| Winton Woods City School District               | School | Hamilton  | 18,529,149   | 6,733,608  | 1,317      | 0                   | 0                             | 0         |             |
| Wyoming City School District                    | School | Hamilton  | 11,981,331   | 2,295,755  | 28,137     | 0                   | 0                             | 12,668    |             |
| Arcadia Local School District                   | School | Hancock   | 2,792,065    | 353,173    | 350,890    | 0                   | 0                             | 0         |             |
| Arlington Local School District                 | School | Hancock   | 3,065,595    | 811,006    | 195,925    | 0                   | 0                             | 0         |             |
| Findlay City School District                    | School | Hancock   | 23,026,385   | 5,798,035  | 2,877,919  | 71,287              | 0                             | 6,047,181 |             |
| Liberty Benton Local School District            | School | Hancock   | 6,272,684    | 1,357,356  | 300,389    | 0                   | 0                             | 0         |             |
| Van Buren Local School District                 | School | Hancock   | 4,797,845    | 1,260,820  | 223,480    | 0                   | 0                             | 467,530   |             |
| Conotton Valley Union Local School District     | School | Harrison  | 2,259,011    | 371,846    | 71,573     | 0                   | 0                             | 11,838    |             |
| Holgate Local School District                   | School | Henry     | 2,526,305    | 445,438    | 79,391     | 0                   | 0                             | 0         |             |
| Liberty Center Local School District            | School | Henry     | 4,864,103    | 1,585,620  | 188,591    | 0                   | 51,194                        | 289,346   |             |
| Napoleon Area City School District              | School | Henry     | 7,810,030    | 2,985,687  | 182,807    | 0                   | 0                             | 1,640,241 |             |
| Patrick Henry Local School District             | School | Henry     | 4,867,610    | 1,079,583  | 34,339     | 0                   | 0                             | 0         |             |
| Fairfield Local School District                 | School | Highland  | 4,108,945    | 609,538    | 107,273    | 0                   | 3,668                         | 0         |             |
| Greenfield Exempted Village School District     | School | Highland  | 8,535,607    | 1,795,468  | 449,979    | 0                   | 0                             | 1,382,933 |             |
| Hillsboro City School District                  | School | Highland  | 10,626,998   | 3,170,525  | 470,215    | 0                   | 10,206                        | 0         |             |
| Lynchburg Clay Local School District            | School | Highland  | 5,663,704    | 1,347,238  | 195,495    | 0                   | 2,437                         | 0         |             |
| Logan-Hocking Local School District             | School | Hocking   | 13,835,205   | 5,069,287  | 417,558    | 0                   | 0                             | 11,680    |             |
| East Holmes Local School District               | School | Holmes    | 6,353,350    | 1,260,075  | 251,467    | 0                   | 126,912                       | 244,625   |             |
| West Holmes Local School District               | School | Holmes    | 10,768,210   | 2,932,161  | 289,427    | 0                   | 0                             | 0         |             |
| Bellevue City School District                   | School | Huron     | 6,951,289    | 2,362,627  | 420,634    | 8,213               | 0                             | 1,124,110 |             |
| Monroeville Local School District               | School | Huron     | 3,193,844    | 652,875    | 178,311    | 0                   | 0                             | 0         |             |
| New London Local School District                | School | Huron     | 5,053,323    | 929,369    | 238,926    | 0                   | 0                             | 15,070    |             |
| Norwalk City School District                    | School | Huron     | 11,344,359   | 1,975,875  | 170,620    | 15,262              | 0                             | 2,148,976 |             |
| South Central Local School District             | School | Huron     | 3,718,808    | 415,707    | 133,622    | 0                   | 0                             | 879,428   |             |
| Western Reserve Local School District           | School | Huron     | 5,120,850    | 1,249,517  | 137,155    | 0                   | 0                             | 232,408   |             |
| Willard City School District                    | School | Huron     | 6,501,544    | 761,086    | 195,622    | 0                   | 0                             | 2,026,607 |             |
| Wellston City School District                   | School | Jackson   | 7,269,423    | 1,535,592  | 64,722     | 2,251               | 3,832                         | 0         |             |
| Buckeye Local School District                   | School | Jefferson | 8,443,855    | 1,767,351  | 368,668    | 0                   | 40,680                        | 0         |             |
| Edison Local School District                    | School | Jefferson | 6,522,807    | 1,292,436  | 123,666    | 0                   | 0                             | 3,703,862 |             |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
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|                                                   |        |           | Expenditures |            |            |                        |                                     |                      |
|---------------------------------------------------|--------|-----------|--------------|------------|------------|------------------------|-------------------------------------|----------------------|
|                                                   |        |           | Current      |            |            |                        |                                     |                      |
|                                                   |        |           | Instruction  |            |            |                        |                                     |                      |
| School                                            | Type   | County    | Regular      | Special    | Vocational | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other<br>Instruction |
| Indian Creek Local School District                | School | Jefferson | 9,394,660    | 2,261,379  | 295,729    | 3,100                  | 96,521                              | 0                    |
| Steubenville City School District                 | School | Jefferson | 9,520,697    | 2,172,271  | 592,845    | 0                      | 0                                   | 0                    |
| Toronto City School District                      | School | Jefferson | 2,604,176    | 654,246    | 105,991    | 0                      | 6,205                               | 544,667              |
| Kirtland Local School District                    | School | Lake      | 6,099,753    | 1,319,112  | 110,831    | 0                      | 88,246                              | 0                    |
| Mentor Exempted Village School District           | School | Lake      | 45,558,398   | 14,405,276 | 2,260,262  | 0                      | 101,894                             | 0                    |
| Perry Local School District                       | School | Lake      | 9,950,379    | 526,242    | 95,436     | 0                      | 0                                   | 1,886,813            |
| Riverside Local School District                   | School | Lake      | 17,273,606   | 4,247,970  | 0          | 0                      | 0                                   | 0                    |
| Willoughby-Eastlake City School District          | School | Lake      | 42,583,768   | 2,716,633  | 514,348    | 0                      | 168,773                             | 189,384              |
| Chesapeake Union Exempted Village School District | School | Lawrence  | 6,443,864    | 916,967    | 0          | 0                      | 0                                   | 132,568              |
| Dawson-Bryant Local School District               | School | Lawrence  | 5,901,175    | 1,027,946  | 203,492    | 0                      | 166,069                             | 0                    |
| Fairland Local School District                    | School | Lawrence  | 6,629,363    | 1,638,327  | 78,941     | 0                      | 8,044                               | 52,646               |
| Ironton City School District                      | School | Lawrence  | 5,716,329    | 1,032,438  | 277,887    | 0                      | 317,426                             | 0                    |
| Rock Hill Local School District                   | School | Lawrence  | 5,750,132    | 1,980,538  | 249,137    | 0                      | 0                                   | 2,334,371            |
| South Point Local School District                 | School | Lawrence  | 8,225,907    | 1,717,906  | 236,916    | 0                      | 33,775                              | 3,914                |
| Symmes Valley Local School District               | School | Lawrence  | 3,824,813    | 714,021    | 157,834    | 0                      | 0                                   | 0                    |
| Granville Exempted Village School District        | School | Licking   | 11,401,417   | 2,601,854  | 122,762    | 0                      | 0                                   | 0                    |
| Heath City School District                        | School | Licking   | 9,019,310    | 0          | 0          | 0                      | 0                                   | 0                    |
| Johnstown-Monroe Local School District            | School | Licking   | 7,004,378    | 1,590,736  | 189,388    | 0                      | 0                                   | 209,733              |
| Lakewood Local School District                    | School | Licking   | 11,374,884   | 0          | 0          | 0                      | 0                                   | 0                    |
| Licking Heights Local School District             | School | Licking   | 14,995,987   | 3,705,226  | 140,470    | 0                      | 0                                   | 102,195              |
| Licking Valley Local School District              | School | Licking   | 7,606,881    | 1,259,849  | 379,357    | 0                      | 0                                   | 41,556               |
| Newark City School District                       | School | Licking   | 31,494,439   | 8,223,555  | 255,081    | 0                      | 0                                   | 265,161              |
| North Fork Local School District                  | School | Licking   | 5,602,618    | 2,227,366  | 132,711    | 0                      | 0                                   | 158,155              |
| Northridge Local School District                  | School | Licking   | 5,376,495    | 670,349    | 103,126    | 0                      | 45,821                              | 0                    |
| Riverside Local School District                   | School | Logan     | 2,955,432    | 823,137    | 67,673     | 0                      | 0                                   | 0                    |
| Amherst Exempted Village School District          | School | Lorain    | 18,344,298   | 4,206,923  | 382,801    | 0                      | 0                                   | 0                    |
| Avon Lake City School District                    | School | Lorain    | 17,081,663   | 3,750,366  | 3,273      | 11,580                 | 0                                   | 1,109,679            |
| Avon Local School District                        | School | Lorain    | 15,024,620   | 6,139,991  | 174,886    | 0                      | 0                                   | 1,214,614            |
| Columbia Local School District                    | School | Lorain    | 3,830,277    | 814,992    | 0          | 0                      | 0                                   | 401,116              |
| Elyria City School District                       | School | Lorain    | 27,187,420   | 9,253,875  | 193,345    | 0                      | 44,873                              | 10,119,563           |
| Firelands Local School District                   | School | Lorain    | 6,872,923    | 1,716,515  | 239,843    | 0                      | 0                                   | 1,566,783            |
| Keystone Local School District                    | School | Lorain    | 7,647,680    | 1,796,976  | 54,032     | 0                      | 0                                   | 83,362               |
| Lorain City School District                       | School | Lorain    | 27,855,344   | 12,521,087 | 2,286,533  | 0                      | 0                                   | 25,129,210           |
| Midview Local School District                     | School | Lorain    | 14,738,946   | 2,805,894  | 160,519    | 0                      | 0                                   | 341,659              |
| North Ridgeville City School District             | School | Lorain    | 15,792,729   | 5,150,655  | 207,181    | 0                      | 0                                   | 4,026                |
| Oberlin City School District                      | School | Lorain    | 6,434,100    | 708,427    | 106,580    | 0                      | 0                                   | 22,019               |
| Sheffield-Sheffield Lake City School District     | School | Lorain    | 9,081,308    | 2,462,026  | 203,219    | 0                      | 0                                   | 70,737               |
| Wellington Exempted Village School District       | School | Lorain    | 7,010,899    | 1,323,285  | 105,353    | 0                      | 0                                   | 0                    |
| Anthony Wayne Local School District               | School | Lucas     | 17,899,335   | 3,341,334  | 0          | 0                      | 0                                   | 1,003,665            |
| Oregon City School District                       | School | Lucas     | 16,400,595   | 4,616,373  | 2,395,144  | 59,832                 | 0                                   | 62,043               |
| Ottawa Hills Local School District                | School | Lucas     | 7,888,228    | 0          | 0          | 0                      | 0                                   | 0                    |
| Springfield Local School District                 | School | Lucas     | 16,680,237   | 6,145,978  | 231,092    | 151,897                | 0                                   | 2,441,518            |
| Sylvania City School District                     | School | Lucas     | 34,076,243   | 10,618,629 | 1,774,093  | 0                      | 0                                   | 2,192,544            |

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|                                            |        |            | Expenditures |            |            |                        |                                     |                      |
|--------------------------------------------|--------|------------|--------------|------------|------------|------------------------|-------------------------------------|----------------------|
|                                            |        |            | Current      |            |            |                        |                                     |                      |
|                                            |        |            | Instruction  |            |            |                        |                                     |                      |
| School                                     | Type   | County     | Regular      | Special    | Vocational | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other<br>Instruction |
| Toledo City School District                | School | Lucas      | 205,865,861  | 0          | 0          | 0                      | 0                                   | 0                    |
| Washington Local School District           | School | Lucas      | 32,015,888   | 11,174,360 | 2,617,692  | 0                      | 0                                   | 3,326,040            |
| Jefferson Local School District            | School | Madison    | 5,565,662    | 1,824,575  | 0          | 0                      | 0                                   | 0                    |
| Jonathan Alder Local School District       | School | Madison    | 8,324,768    | 1,450,776  | 0          | 0                      | 0                                   | 80,200               |
| London City School District                | School | Madison    | 8,579,574    | 2,779,727  | 104,311    | 40,465                 | 0                                   | 10,812               |
| Madison-Plains Local School District       | School | Madison    | 7,007,580    | 752,907    | 438,153    | 0                      | 0                                   | 12,325               |
| Austintown Local School District           | School | Mahoning   | 20,842,573   | 4,496,844  | 453,898    | 0                      | 0                                   | 2,150,753            |
| Boardman Local School District             | School | Mahoning   | 21,869,475   | 4,740,301  | 0          | 2,102                  | 0                                   | 72,379               |
| Campbell City School District              | School | Mahoning   | 6,290,428    | 1,908,038  | 163,333    | 0                      | 307,504                             | 0                    |
| Canfield Local School District             | School | Mahoning   | 12,158,385   | 2,385,750  | 294,185    | 0                      | 0                                   | 0                    |
| Jackson-Milton Local School District       | School | Mahoning   | 4,283,927    | 1,307,989  | 45,623     | 0                      | 0                                   | 2,058                |
| Lowellville Local School District          | School | Mahoning   | 2,693,187    | 186,276    | 35,902     | 0                      | 0                                   | 17,631               |
| Poland Local School District               | School | Mahoning   | 9,758,591    | 2,002,872  | 151,224    | 121,200                | 0                                   | 41,302               |
| Sebring Local School District              | School | Mahoning   | 2,373,570    | 735,995    | 29         | 0                      | 0                                   | 698,237              |
| South Range Local School District          | School | Mahoning   | 4,875,804    | 1,143,323  | 165,744    | 0                      | 0                                   | 540,031              |
| Springfield Local School District          | School | Mahoning   | 4,755,439    | 921,490    | 157,289    | 0                      | 0                                   | 16,046               |
| Struthers City School District             | School | Mahoning   | 8,022,873    | 2,245,278  | 270,976    | 0                      | 0                                   | 930,913              |
| West Branch Local School District          | School | Mahoning   | 8,632,976    | 1,846,237  | 330,599    | 0                      | 0                                   | 0                    |
| Western Reserve Local School District      | School | Mahoning   | 2,877,163    | 696,584    | 92,023     | 0                      | 0                                   | 0                    |
| Youngstown City School District            | School | Mahoning   | 59,099,811   | 11,608,133 | 2,148,210  | 0                      | 193,871                             | 0                    |
| Elgin Local School District                | School | Marion     | 6,004,299    | 1,262,496  | 174,631    | 0                      | 0                                   | 0                    |
| Marion City School District                | School | Marion     | 28,008,546   | 0          | 0          | 0                      | 0                                   | 0                    |
| Pleasant Local School District             | School | Marion     | 6,673,084    | 582,746    | 140,721    | 0                      | 0                                   | 8,724                |
| Ridgedale Local School District            | School | Marion     | 3,119,210    | 524,534    | 236,569    | 0                      | 5,505                               | 1,067,098            |
| River Valley Local School District         | School | Marion     | 8,642,063    | 1,418,193  | 248,203    | 0                      | 0                                   | 0                    |
| Black River Local School District          | School | Medina     | 6,743,602    | 1,214,007  | 173,068    | 0                      | 0                                   | 0                    |
| Brunswick City School District             | School | Medina     | 29,993,900   | 6,124,598  | 225,011    | 0                      | 0                                   | 2,234,686            |
| Buckeye Local School District              | School | Medina     | 8,706,829    | 1,703,628  | 157,571    | 0                      | 907,153                             | 0                    |
| Cloverleaf Local School District           | School | Medina     | 11,872,897   | 2,095,487  | 85,495     | 0                      | 0                                   | 1,451,889            |
| Highland Local School District             | School | Medina     | 12,547,238   | 3,415,685  | 80,006     | 0                      | 0                                   | 147,415              |
| Medina City School District                | School | Medina     | 34,564,618   | 8,465,721  | 294,453    | 0                      | 47,304                              | 0                    |
| Wadsworth City School District             | School | Medina     | 18,239,425   | 2,720,017  | 1,503,135  | 1,416,357              | 0                                   | 0                    |
| Eastern Local School District              | School | Meigs      | 3,909,650    | 514,104    | 0          | 0                      | 0                                   | 0                    |
| Meigs Local School District                | School | Meigs      | 6,231,682    | 2,007,371  | 1,095,596  | 5,850                  | 82,919                              | 1,452,961            |
| Southern Local School District             | School | Meigs      | 2,290,691    | 599,548    | 171,817    | 0                      | 27,313                              | 678,819              |
| Bethel Local School District               | School | Miami      | 3,434,339    | 1,025,407  | 0          | 0                      | 0                                   | 558,629              |
| Covington Exempted Village School District | School | Miami      | 3,665,182    | 979,583    | 0          | 0                      | 0                                   | 5,034                |
| Miami East Local School District           | School | Miami      | 5,322,098    | 862,302    | 68,027     | 0                      | 0                                   | 746,509              |
| Piqua City School District                 | School | Miami      | 19,573,440   | 0          | 0          | 0                      | 0                                   | 0                    |
| Tipp City Exempted Village School District | School | Miami      | 9,850,724    | 2,146,651  | 221,304    | 0                      | 67,642                              | 672,069              |
| Troy City School District                  | School | Miami      | 21,117,162   | 4,874,545  | 14,720     | 0                      | 198,224                             | 2,407,469            |
| Switzerland of Ohio Local School District  | School | Monroe     | 9,507,397    | 2,440,557  | 1,496,003  | 0                      | 0                                   | 0                    |
| Brookville Local School District           | School | Montgomery | 5,690,206    | 1,305,690  | 173,151    | 0                      | 0                                   | 99,359               |

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|                                              |        |            |             | Expenditures |            |                     |                               |           |  |
|----------------------------------------------|--------|------------|-------------|--------------|------------|---------------------|-------------------------------|-----------|--|
|                                              |        |            |             | Current      |            |                     |                               |           |  |
|                                              |        |            |             | Instruction  |            |                     |                               |           |  |
| School                                       | Type   | County     | Regular     | Special      | Vocational | Adult Or Continuing | Student Intervention Services | Other     |  |
| Centerville City School District             | School | Montgomery | 39,596,746  | 8,440,142    | 2,602,491  | 0                   | 0                             | 1,171,321 |  |
| Dayton City School District                  | School | Montgomery | 120,688,727 | 30,095,522   | 2,704,012  | 0                   | 42,951                        | 0         |  |
| Huber Heights City School District           | School | Montgomery | 40,265,876  | 0            | 0          | 0                   | 0                             | 0         |  |
| Jefferson Township Local School District     | School | Montgomery | 1,779,259   | 823,602      | 0          | 0                   | 0                             | 1,394,708 |  |
| Kettering City School District               | School | Montgomery | 34,977,720  | 10,412,028   | 2,525,149  | 0                   | 0                             | 4,422,253 |  |
| Mad River Local School District              | School | Montgomery | 14,796,094  | 4,549,063    | 1,814,807  | 43                  | 0                             | 1,564,188 |  |
| Miamisburg City School District              | School | Montgomery | 21,200,702  | 7,548,098    | 507,157    | 0                   | 31,477                        | 532,515   |  |
| New Lebanon Local School District            | School | Montgomery | 4,515,554   | 1,460,714    | 0          | 0                   | 0                             | 316,975   |  |
| Northmont City School District               | School | Montgomery | 23,477,474  | 7,439,046    | 225,954    | 0                   | 0                             | 21,776    |  |
| Northridge Local School District             | School | Montgomery | 8,980,788   | 2,365,002    | 3,276      | 0                   | 18,189                        | 0         |  |
| Oakwood City School District                 | School | Montgomery | 12,440,709  | 2,556,554    | 0          | 0                   | 0                             | 222,490   |  |
| Trotwood-Madison City School District        | School | Montgomery | 9,667,365   | 3,464,882    | 0          | 0                   | 0                             | 200,895   |  |
| Valley View Local School District            | School | Montgomery | 8,409,524   | 1,765,749    | 98,568     | 0                   | 0                             | 645,930   |  |
| Vandalia-Butler City School District         | School | Montgomery | 11,827,910  | 3,822,860    | 152,193    | 0                   | 0                             | 1,848,379 |  |
| West Carrollton City School District         | School | Montgomery | 16,021,953  | 5,153,124    | 222,137    | 0                   | 0                             | 2,426,903 |  |
| Morgan Local School District                 | School | Morgan     | 8,731,373   | 1,928,292    | 1,095,712  | 0                   | 0                             | 0         |  |
| Cardington-Lincoln Local School District     | School | Morrow     | 4,097,523   | 1,231,432    | 170,154    | 0                   | 0                             | 1,666,630 |  |
| Highland Local School District               | School | Morrow     | 6,705,119   | 1,659,798    | 283,762    | 0                   | 0                             | 0         |  |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 4,605,450   | 1,344,560    | 261,715    | 0                   | 0                             | 1,210,055 |  |
| Northmor Local School District               | School | Morrow     | 4,251,210   | 820,898      | 157,782    | 0                   | 0                             | 1,139,090 |  |
| East Muskingum Local School Dist             | School | Muskingum  | 8,384,300   | 2,205,758    | 228,890    | 0                   | 391,917                       | 0         |  |
| Franklin Local School District               | School | Muskingum  | 10,852,828  | 1,388,356    | 116,306    | 0                   | 285,494                       | 0         |  |
| Maysville Local School District              | School | Muskingum  | 10,120,195  | 2,097,800    | 93,298     | 0                   | 255,955                       | 0         |  |
| Tri-Valley Local School District             | School | Muskingum  | 13,793,107  | 2,903,977    | 257,757    | 0                   | 15,683                        | 265       |  |
| West Muskingum Local School District         | School | Muskingum  | 7,722,099   | 1,378,997    | 112,073    | 0                   | 37,329                        | 0         |  |
| Zanesville City School District              | School | Muskingum  | 19,696,638  | 4,721,388    | 226,526    | 0                   | 180,639                       | 0         |  |
| Caldwell Exempted Village School District    | School | Noble      | 3,761,366   | 936,090      | 79,241     | 7,355               | 0                             | 0         |  |
| Noble Local School District                  | School | Noble      | 4,652,951   | 756,535      | 344,741    | 8,251               | 0                             | 0         |  |
| Crooksville Exempted Village School District | School | Perry      | 5,797,030   | 0            | 0          | 0                   | 0                             | 0         |  |
| Circleville City School District             | School | Pickaway   | 10,922,817  | 1,992,072    | 104,264    | 0                   | 0                             | 6,810     |  |
| Logan Elm Local School District              | School | Pickaway   | 8,827,776   | 1,873,548    | 14,528     | 0                   | 0                             | 4,946     |  |
| Teays Valley Local School District           | School | Pickaway   | 13,842,951  | 3,369,717    | 334,923    | 0                   | 0                             | 1,602,685 |  |
| Westfall Local School District               | School | Pickaway   | 5,650,317   | 1,466,684    | 51,583     | 0                   | 0                             | 583,216   |  |
| Scioto Valley Local School District          | School | Pike       | 5,570,942   | 1,715,338    | 0          | 0                   | 0                             | 16,797    |  |
| Waverly City School District                 | School | Pike       | 6,439,962   | 2,023,717    | 190,951    | 0                   | 0                             | 952,525   |  |
| Western Local School District                | School | Pike       | 3,021,873   | 1,019,408    | 0          | 0                   | 0                             | 665,269   |  |
| Aurora City School District                  | School | Portage    | 14,397,998  | 3,270,170    | 202,494    | 0                   | 0                             | 1,335,794 |  |
| Crestwood Local School District              | School | Portage    | 8,503,141   | 2,265,626    | 174,348    | 173                 | 103,921                       | 1,135,262 |  |
| Field Local School District                  | School | Portage    | 10,254,673  | 1,637,960    | 67,276     | 116,320             | 0                             | 16,943    |  |
| James A. Garfield Local School District      | School | Portage    | 6,578,792   | 1,082,597    | 0          | 0                   | 0                             | 47        |  |
| Kent City School District                    | School | Portage    | 19,940,275  | 6,060,419    | 2,142,852  | 53,160              | 667,610                       | 513,260   |  |
| Ravenna City School District                 | School | Portage    | 9,974,473   | 4,230,923    | 237,100    | 0                   | 0                             | 2,222,675 |  |
| Rootstown Local School District              | School | Portage    | 4,656,240   | 1,452,924    | 155,799    | 0                   | 28,754                        | 956,306   |  |

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|                                                      |        |          | Expenditures |            |            |                        |                                     |            |
|------------------------------------------------------|--------|----------|--------------|------------|------------|------------------------|-------------------------------------|------------|
|                                                      |        |          | Current      |            |            |                        |                                     |            |
|                                                      |        |          | Instruction  |            |            |                        |                                     |            |
| School                                               | Type   | County   | Regular      | Special    | Vocational | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other      |
| Southeast Local School District                      | School | Portage  | 6,451,390    | 2,468,269  | 103,071    | 0                      | 14,574                              | 1,068,286  |
| Streetsboro City School District                     | School | Portage  | 9,739,176    | 2,487,534  | 1,330      | 0                      | 2,074                               | 1,145,784  |
| Waterloo Local School District                       | School | Portage  | 5,186,363    | 1,255,880  | 0          | 0                      | 0                                   | 21,657     |
| Windham Exempted Village School District             | School | Portage  | 2,816,418    | 1,458,535  | 95,256     | 0                      | 0                                   | 14,182     |
| Tri-County North Local School District               | School | Preble   | 4,387,611    | 866,159    | 59,970     | 0                      | 0                                   | 0          |
| Clear Fork Valley Local School District              | School | Richland | 6,564,911    | 1,563,291  | 382,606    | 0                      | 0                                   | 675,562    |
| Crestview Local School District                      | School | Richland | 5,310,486    | 756,868    | 260,138    | 0                      | 0                                   | 5,995      |
| Lucas Local School District                          | School | Richland | 2,380,042    | 367,116    | 17,202     | 0                      | 0                                   | 375,038    |
| Madison Local School District                        | School | Richland | 11,940,392   | 3,412,231  | 2,567,944  | 0                      | 0                                   | 2,964,762  |
| Mansfield City School District                       | School | Richland | 15,227,292   | 7,217,839  | 1,137,597  | 83,222                 | 0                                   | 13,342,840 |
| Ontario Local School District                        | School | Richland | 7,196,016    | 1,453,400  | 265,720    | 568,089                | 0                                   | 0          |
| Plymouth Local School District                       | School | Richland | 3,070,519    | 1,049,133  | 148,740    | 0                      | 0                                   | 567,425    |
| Shelby City School District                          | School | Richland | 7,922,581    | 2,402,496  | 120,173    | 0                      | 0                                   | 24,659     |
| Adena Local School District                          | School | Ross     | 4,856,740    | 991,297    | 2,825      | 0                      | 0                                   | 808,391    |
| Chillicothe City School District                     | School | Ross     | 11,733,185   | 2,681,060  | 6,682      | 0                      | 0                                   | 3,951,879  |
| Huntington Local School District                     | School | Ross     | 5,813,753    | 1,108,794  | 0          | 0                      | 0                                   | 903,015    |
| Paint Valley Local School District                   | School | Ross     | 3,738,358    | 1,085,731  | 3,965      | 0                      | 0                                   | 1,081,912  |
| Southeastern Local School District                   | School | Ross     | 5,160,294    | 1,212,685  | 0          | 0                      | 0                                   | 2,592      |
| Union-Scioto Local School District                   | School | Ross     | 10,867,406   | 1,816,259  | 9,861      | 0                      | 42,540                              | 0          |
| Zane Trace Local School District                     | School | Ross     | 6,455,379    | 816,641    | 7,696      | 0                      | 24,588                              | 8,875      |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 8,660,555    | 1,827,021  | 88,618     | 0                      | 0                                   | 866,777    |
| Fremont City School District                         | School | Sandusky | 17,839,320   | 4,684,903  | 2,951      | 0                      | 0                                   | 40,734     |
| Gibsonburg Exempted Village School District          | School | Sandusky | 4,916,681    | 713,916    | 205,775    | 0                      | 0                                   | 0          |
| Woodmore Local School District                       | School | Sandusky | 4,983,226    | 900,807    | 5,139      | 0                      | 0                                   | 5,369      |
| Bloom Vernon Local School District                   | School | Scioto   | 4,669,376    | 804,589    | 0          | 0                      | 21,364                              | 0          |
| Clay Local School District                           | School | Scioto   | 2,923,446    | 413,989    | 0          | 0                      | 18,732                              | 0          |
| Green Local School District                          | School | Scioto   | 2,391,029    | 187,786    | 7,619      | 0                      | 0                                   | 993,798    |
| Minford Local School District                        | School | Scioto   | 7,084,709    | 1,552,654  | 91,444     | 0                      | 0                                   | 0          |
| New Boston Local School District                     | School | Scioto   | 2,571,239    | 565,144    | 49         | 0                      | 0                                   | 0          |
| Northwest Local School District                      | School | Scioto   | 6,614,219    | 1,760,080  | 86,676     | 0                      | 0                                   | 1,609,510  |
| Portsmouth City School District                      | School | Scioto   | 14,768,668   | 3,722,586  | 377,659    | 0                      | 140,390                             | 0          |
| Washington-Nile Local School District                | School | Scioto   | 6,219,704    | 1,987,513  | 105,610    | 0                      | 33,851                              | 0          |
| Wheelersburg Local School District                   | School | Scioto   | 7,199,536    | 1,158,955  | 0          | 0                      | 26,975                              | 0          |
| Bettsville Local School District                     | School | Seneca   | 1,497,651    | 172,700    | 0          | 0                      | 0                                   | 0          |
| Seneca-East Local School District                    | School | Seneca   | 4,310,608    | 802,717    | 151,576    | 0                      | 0                                   | 0          |
| Tiffin City School District                          | School | Seneca   | 10,606,974   | 3,500,649  | 78,010     | 0                      | 0                                   | 16,546     |
| Anna Local School District                           | School | Shelby   | 5,207,114    | 814,046    | 418,856    | 0                      | 4,177                               | 0          |
| Botkins Local School District                        | School | Shelby   | 2,404,693    | 380,752    | 172,785    | 0                      | 56,566                              | 46,100     |
| Fort Loramie Local School District                   | School | Shelby   | 3,481,594    | 585,754    | 0          | 0                      | 0                                   | 130,600    |
| Hardin-Houston Local School District                 | School | Shelby   | 4,011,039    | 655,819    | 108,982    | 0                      | 4,828                               | 70,258     |
| Russia Local School District                         | School | Shelby   | 2,116,399    | 367,623    | 0          | 0                      | 2,569                               | 0          |
| Alliance City School District                        | School | Stark    | 14,105,481   | 3,588,689  | 1,272,340  | 408,641                | 198,087                             | 181,573    |
| Canton City School District                          | School | Stark    | 41,398,476   | 11,947,473 | 2,527,866  | 932,201                | 15,775,806                          | 27,990     |



**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
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|                                          |        |          | Expenditures |            |            |                        |                                     |           |
|------------------------------------------|--------|----------|--------------|------------|------------|------------------------|-------------------------------------|-----------|
|                                          |        |          | Current      |            |            |                        |                                     |           |
|                                          |        |          | Instruction  |            |            |                        |                                     |           |
| School                                   | Type   | County   | Regular      | Special    | Vocational | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other     |
| Canton Local School District             | School | Stark    | 9,244,775    | 2,543,427  | 1,108,820  | 0                      | 0                                   | 107,470   |
| Fairless Local School District           | School | Stark    | 6,642,455    | 2,071,697  | 170,015    | 0                      | 0                                   | 438,661   |
| Jackson Local School District            | School | Stark    | 21,174,568   | 3,965,305  | 812,478    | 44,415                 | 0                                   | 1,596,148 |
| Lake Local School District               | School | Stark    | 13,237,831   | 2,784,584  | 424,788    | 0                      | 30,286                              | 1,343,274 |
| Louisville City School District          | School | Stark    | 10,888,517   | 2,261,460  | 413,929    | 0                      | 1,107,182                           | 0         |
| Marlington Local School District         | School | Stark    | 9,814,960    | 2,661,980  | 497,667    | 0                      | 44,264                              | 0         |
| Massillon City School District           | School | Stark    | 18,255,591   | 3,610,542  | 1,980,070  | 0                      | 86,696                              | 242,778   |
| Minerva Local School District            | School | Stark    | 7,313,158    | 2,661,527  | 0          | 4,924                  | 0                                   | 0         |
| North Canton City School District        | School | Stark    | 19,250,827   | 3,879,902  | 1,610,035  | 0                      | 0                                   | 150,688   |
| Perry Local School District              | School | Stark    | 20,221,444   | 3,698,034  | 1,793,112  | 8,784                  | 174,304                             | 0         |
| Plain Local School District              | School | Stark    | 21,830,189   | 5,933,480  | 1,215,251  | 0                      | 0                                   | 363,137   |
| Sandy Valley Local School District       | School | Stark    | 5,065,004    | 1,643,240  | 575,231    | 0                      | 0                                   | 591,366   |
| Tuslaw Local School District             | School | Stark    | 5,510,003    | 1,439,608  | 112,230    | 0                      | 2,995                               | 0         |
| Akron City School District               | School | Summit   | 132,619,578  | 46,050,801 | 11,341,352 | 635,041                | 0                                   | 1,804,368 |
| Barberton City School District           | School | Summit   | 14,068,785   | 4,540,678  | 1,114,691  | 0                      | 0                                   | 4,622,009 |
| Copley-Fairlawn City School District     | School | Summit   | 15,497,458   | 3,178,410  | 542,381    | 0                      | 0                                   | 0         |
| Coventry Local School District           | School | Summit   | 9,100,836    | 1,904,771  | 85,124     | 0                      | 0                                   | 963,936   |
| Cuyahoga Falls City School District      | School | Summit   | 20,718,815   | 5,956,064  | 1,209,499  | 0                      | 0                                   | 4,075,089 |
| Green Local School District              | School | Summit   | 15,434,198   | 5,268,023  | 153,274    | 0                      | 62,752                              | 1,667,724 |
| Hudson City School District              | School | Summit   | 25,143,741   | 7,840,738  | 252,975    | 0                      | 0                                   | 1,273,058 |
| Mogadore Local School District           | School | Summit   | 4,415,755    | 775,928    | 105,364    | 0                      | 445,354                             | 190,529   |
| Nordonia Hills City School District      | School | Summit   | 17,146,731   | 5,781,035  | 119,812    | 0                      | 87,536                              | 0         |
| Norton City School District              | School | Summit   | 10,419,733   | 2,050,029  | 585,455    | 4,774                  | 452,868                             | 0         |
| Revere Local School District             | School | Summit   | 14,586,978   | 3,242,305  | 303,966    | 0                      | 89,790                              | 411,214   |
| Springfield Local School District        | School | Summit   | 12,042,615   | 2,426,127  | 304,059    | 0                      | 339,999                             | 2,299,489 |
| Stow-Munroe Falls City School District   | School | Summit   | 24,647,112   | 5,584,861  | 1,919,066  | 0                      | 0                                   | 155,476   |
| Tallmadge City School District           | School | Summit   | 12,256,791   | 2,350,927  | 709,915    | 30,558                 | 0                                   | 0         |
| Twinsburg City School District           | School | Summit   | 19,855,178   | 4,765,454  | 114,094    | 0                      | 169,901                             | 17,076    |
| Woodridge Local School District          | School | Summit   | 10,505,814   | 3,134,391  | 342,079    | 0                      | 0                                   | 85,533    |
| Bloomfield-Mespo Local School District   | School | Trumbull | 1,212,634    | 198,577    | 42,639     | 0                      | 0                                   | 0         |
| Bristol Local School District            | School | Trumbull | 3,680,211    | 544,590    | 62,276     | 0                      | 0                                   | 4,924     |
| Brookfield Local School District         | School | Trumbull | 4,497,453    | 823,797    | 80,468     | 0                      | 0                                   | 0         |
| Champion Local School District           | School | Trumbull | 5,183,742    | 1,104,037  | 94,613     | 0                      | 0                                   | 540,430   |
| Girard City School District              | School | Trumbull | 6,349,940    | 1,430,678  | 194,917    | 0                      | 0                                   | 895,601   |
| Howland Local School District            | School | Trumbull | 14,138,889   | 3,065,374  | 366,562    | 0                      | 0                                   | 4,348     |
| Hubbard Exempted Village School District | School | Trumbull | 8,107,848    | 2,011,598  | 146,524    | 0                      | 610,753                             | 0         |
| Joseph Badger Local School District      | School | Trumbull | 3,153,551    | 537,452    | 49,136     | 0                      | 72,519                              | 0         |
| Labrae Local School District             | School | Trumbull | 6,261,472    | 1,307,682  | 76,670     | 1,080                  | 0                                   | 459,851   |
| Lakeview Local School District           | School | Trumbull | 7,720,814    | 1,590,864  | 0          | 0                      | 26,913                              | 0         |
| Liberty Local School District            | School | Trumbull | 6,867,317    | 1,354,364  | 19         | 0                      | 0                                   | 0         |
| Lordstown Local School District          | School | Trumbull | 2,640,477    | 455,295    | 51,564     | 0                      | 0                                   | 446,866   |
| Maplewood Local School District          | School | Trumbull | 4,317,815    | 546,505    | 86,368     | 0                      | 0                                   | 0         |
| Mathews Local School District            | School | Trumbull | 3,958,949    | 652,918    | 84,155     | 0                      | 8,654                               | 0         |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
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|                                                |        |            | Expenditures |            |            |                        |                                     |                      |
|------------------------------------------------|--------|------------|--------------|------------|------------|------------------------|-------------------------------------|----------------------|
|                                                |        |            | Current      |            |            |                        |                                     |                      |
|                                                |        |            | Instruction  |            |            |                        |                                     |                      |
| School                                         | Type   | County     | Regular      | Special    | Vocational | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other<br>Instruction |
| McDonald Local School District                 | School | Trumbull   | 3,411,083    | 618,146    | 29,375     | 0                      | 0                                   | 0                    |
| Newton Falls Exempted Village School District  | School | Trumbull   | 5,386,465    | 1,721,941  | 103,213    | 0                      | 0                                   | 0                    |
| Niles City School District                     | School | Trumbull   | 11,180,967   | 3,342,861  | 17,530     | 0                      | 0                                   | 1,039,017            |
| Southington Local School District              | School | Trumbull   | 2,701,679    | 355,725    | 4,707      | 0                      | 0                                   | 0                    |
| Warren City School District                    | School | Trumbull   | 29,668,616   | 7,786,225  | 218,025    | 0                      | 0                                   | 455,580              |
| Weathersfield Local School District            | School | Trumbull   | 3,884,370    | 812,650    | 0          | 0                      | 0                                   | 500,553              |
| Claymont City School District                  | School | Tuscarawas | 9,684,477    | 2,369,634  | 83,831     | 0                      | 0                                   | 0                    |
| Dover City School District                     | School | Tuscarawas | 11,731,030   | 2,117,848  | 32,981     | 0                      | 93,220                              | 257,207              |
| Garaway Local School District                  | School | Tuscarawas | 5,201,148    | 1,076,599  | 1,030      | 0                      | 0                                   | 8,097                |
| Indian Valley Local School District            | School | Tuscarawas | 6,504,668    | 1,179,208  | 133,310    | 0                      | 0                                   | 1,503,227            |
| New Philadelphia City School District          | School | Tuscarawas | 11,035,831   | 3,166,585  | 146,784    | 0                      | 0                                   | 3,096,582            |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 4,347,545    | 1,064,212  | 467        | 0                      | 0                                   | 604,830              |
| Tuscarawas Valley Local School District        | School | Tuscarawas | 5,587,742    | 751,199    | 145,881    | 0                      | 0                                   | 1,213,631            |
| Fairbanks Local School District                | School | Union      | 4,304,605    | 904,429    | 17,904     | 0                      | 0                                   | 82,998               |
| Marysville Exempted Village School District    | School | Union      | 20,938,683   | 6,195,482  | 445,807    | 0                      | 0                                   | 438,536              |
| North Union Local School District              | School | Union      | 6,239,947    | 1,635,821  | 727,887    | 0                      | 0                                   | 0                    |
| Lincolnview Local School District              | School | Van Wert   | 3,559,019    | 1,246,923  | 174,191    | 660                    | 0                                   | 851,378              |
| Vinton Local School District                   | School | Vinton     | 9,906,935    | 2,169,793  | 265,259    | 0                      | 0                                   | 1,310,425            |
| Carlisle Local School District                 | School | Warren     | 7,657,942    | 1,906,576  | 113,283    | 0                      | 96,645                              | 55,390               |
| Franklin City School District                  | School | Warren     | 14,681,937   | 4,983,882  | 184,008    | 0                      | 112                                 | 75,296               |
| Kings Local School District                    | School | Warren     | 18,475,776   | 4,497,396  | 0          | 0                      | 1,033,494                           | 0                    |
| Little Miami Local School District             | School | Warren     | 13,510,312   | 4,445,048  | 0          | 0                      | 0                                   | 2,723,262            |
| Mason City School District                     | School | Warren     | 44,354,593   | 14,504,105 | 0          | 0                      | 0                                   | 3,491,002            |
| Springboro Community City School District      | School | Warren     | 20,624,460   | 6,160,952  | 0          | 0                      | 0                                   | 732,572              |
| Belpre City School District                    | School | Washington | 3,186,083    | 1,439,229  | 0          | 0                      | 0                                   | 958,803              |
| Frontier Local School District                 | School | Washington | 2,787,539    | 790,019    | 228,576    | 1,000                  | 0                                   | 0                    |
| Warren Local School District                   | School | Washington | 10,671,415   | 1,574,586  | 52,373     | 0                      | 13,474                              | 0                    |
| Wolf Creek Local School District               | School | Washington | 3,250,787    | 614,448    | 193,043    | 0                      | 47,970                              | 0                    |
| Chippewa Local School District                 | School | Wayne      | 5,685,030    | 545,652    | 7,941      | 0                      | 0                                   | 864,737              |
| Dalton Local School District                   | School | Wayne      | 3,814,466    | 556,565    | 177,880    | 0                      | 0                                   | 365,854              |
| Wooster City School District                   | School | Wayne      | 17,619,916   | 4,723,449  | 372,184    | 0                      | 0                                   | 2,944,072            |
| Bowling Green City School District             | School | Wood       | 17,881,965   | 0          | 0          | 0                      | 0                                   | 0                    |
| Eastwood Local School District                 | School | Wood       | 7,384,066    | 1,543,836  | 80,271     | 0                      | 0                                   | 0                    |
| North Baltimore Local School District          | School | Wood       | 2,948,414    | 1,075,712  | 0          | 0                      | 0                                   | 603,447              |
| Otsego Local School District                   | School | Wood       | 6,477,078    | 1,483,570  | 3,646      | 0                      | 0                                   | 0                    |
| Perrysburg Exempted Village School District    | School | Wood       | 23,290,124   | 5,251,646  | 110,288    | 0                      | 0                                   | 0                    |
| Rossford Exempted Village School District      | School | Wood       | 10,744,079   | 1,932,109  | 219,694    | 24,249                 | 0                                   | 0                    |

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| <b>Expenditures (Continued)</b>                           |         |            |           |                        |                       |                |           |           |                                          |
|-----------------------------------------------------------|---------|------------|-----------|------------------------|-----------------------|----------------|-----------|-----------|------------------------------------------|
| <b>Current (Continued)</b>                                |         |            |           |                        |                       |                |           |           |                                          |
| <b>Support Services</b>                                   |         |            |           |                        |                       |                |           |           |                                          |
| School                                                    | Type    | County     | Pupils    | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal    | Business  | Operation And<br>Maintenance<br>Of Plant |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 559,796   | 530,946                | 60,236                | 829,882        | 470,314   | 0         | 1,140,223                                |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 115,419   | 55,523                 | 84,730                | 720,538        | 373,421   | 3,012     | 492,551                                  |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 418,528   | 1,013,288              | 49,060                | 626,807        | 393,404   | 77,691    | 1,062,044                                |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 156,087   | 223,801                | 89,960                | 727,659        | 414,093   | 70,224    | 842,994                                  |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 216,237   | 95,551                 | 36,479                | 530,513        | 289,571   | 0         | 538,964                                  |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 392,900   | 32,784                 | 55,273                | 563,635        | 359,760   | 5,285     | 469,166                                  |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 981,982   | 3,377,894              | 109,782               | 2,626,869      | 1,161,117 | 65,817    | 3,864,932                                |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 709,746   | 698,684                | 51,924                | 915,831        | 517,255   | 63,264    | 1,148,563                                |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 414,474   | 270,303                | 59,647                | 492,395        | 469,639   | 0         | 1,118,726                                |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 418,045   | 329,182                | 24,097                | 251,817        | 274,354   | 0         | 667,195                                  |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 199,313   | 215,044                | 47,825                | 222,588        | 191,497   | 18,655    | 458,497                                  |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 637,364   | 945,771                | 51,583                | 1,315,878      | 959,947   | 495,227   | 1,243,596                                |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 1,533,811 | 1,359,419              | 135,109               | 870,810        | 752,076   | 113,905   | 1,391,992                                |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 1,259,041 | 965,879                | 89,447                | 1,164,998      | 673,964   | 0         | 1,565,284                                |
| Ehove Career Center                                       | CC/JVSD | Erie       | 527,825   | 667,810                | 59,408                | 1,542,949      | 654,934   | 69,822    | 1,570,131                                |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 582,167   | 302,420                | 30,617                | 1,770,699      | 850,832   | 0         | 2,300,811                                |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 335,371   | 333,320                | 79,187                | 421,576        | 370,401   | 56,906    | 874,616                                  |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 759,008   | 848,221                | 754,219               | 833,712        | 441,606   | 1,143,665 | 7,214                                    |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 3,189,927 | 2,232,427              | 376,230               | 3,829,922      | 1,601,704 | 683,970   | 6,378,196                                |
| Four County Career Center                                 | CC/JVSD | Henry      | 1,354,989 | 513,801                | 63,754                | 1,328,961      | 498,321   | 68,971    | 1,090,066                                |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 248,609   | 322,887                | 60,800                | 320,809        | 358,862   | 0         | 737,468                                  |
| Knox County Career Center                                 | CC/JVSD | Knox       | 472,166   | 730,443                | 23,970                | 785,360        | 451,072   | 53,131    | 1,285,751                                |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 889,016   | 11,403                 | 161,987               | 1,025,406      | 479,726   | 98        | 1,249,038                                |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 82,601    | 31,774                 | 117,607               | 713,662        | 683,506   | 0         | 724,641                                  |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 351,063   | 996,881                | 23,150                | 862,992        | 433,928   | 293,157   | 1,623,320                                |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 564,876   | 405,789                | 40,357                | 922,603        | 286,475   | 596,293   | 1,151,501                                |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 1,304,366 | 1,366,341              | 28,594                | 1,510,690      | 732,332   | 195,052   | 1,943,547                                |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 635,900   | 275,395                | 54,296                | 1,172,373      | 466,387   | 0         | 1,556,612                                |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 713,986   | 500,391                | 51,797                | 802,769        | 407,670   | 230       | 1,163,167                                |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 500,448   | 175,477                | 123,634               | 1,138,875      | 434,985   | 145,242   | 1,140,915                                |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 1,473,000 | 536,292                | 32,457                | 1,795,525      | 543,459   | 230,037   | 1,520,849                                |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 1,386,675 | 766,715                | 42,379                | 577,942        | 510,409   | 182,698   | 1,065,378                                |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 1,820,102 | 4,406,259              | 49,900                | 1,743,017      | 906,497   | 490,131   | 3,454,965                                |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 891,809   | 463,681                | 89,291                | 1,466,262      | 643,379   | 226,469   | 1,180,734                                |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 282,840   | 18,267                 | 102,632               | 394,002        | 377,515   | 0         | 416,783                                  |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 948,506   | 476,727                | 126,080               | 696,554        | 536,337   | 255,709   | 1,265,720                                |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 820,342   | 841,578                | 117,313               | 958,338        | 389,493   | 162,050   | 788,365                                  |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 675,514   | 632,641                | 19,738                | 1,018,730      | 593,965   | 0         | 1,075,881                                |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 481,382   | 662,487                | 72,956                | 895,621        | 460,245   | 0         | 1,230,417                                |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 215,629   | 396,064                | 13,112                | 655,429        | 358,286   | 0         | 981,285                                  |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 730,981   | 576,257                | 15,790                | 324,074        | 253,378   | 36,464    | 803,472                                  |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 200,141   | 87,574                 | 22,798                | 662,716        | 406,805   | 0         | 433,024                                  |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 989,452   | 58,252                 | 50,046                | 1,889,410      | 578,110   | 27,479    | 993,401                                  |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Expenditures (Continued)</b>                |         |            |           |                        |                       |                |           |          |                                          |
|------------------------------------------------|---------|------------|-----------|------------------------|-----------------------|----------------|-----------|----------|------------------------------------------|
| <b>Current (Continued)</b>                     |         |            |           |                        |                       |                |           |          |                                          |
| <b>Support Services</b>                        |         |            |           |                        |                       |                |           |          |                                          |
| School                                         | Type    | County     | Pupils    | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal    | Business | Operation And<br>Maintenance<br>Of Plant |
| Buckeye Joint Vocational School                | CC/JVSD | Tuscarawas | 732,375   | 257,747                | 32,473                | 1,083,791      | 494,053   | 82,227   | 1,383,704                                |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 294,518   | 459,608                | 68,090                | 408,763        | 350,505   | 26,061   | 615,610                                  |
| Warren County Career Center                    | CC/JVSD | Warren     | 750,853   | 724,465                | 23,990                | 1,225,519      | 551,177   | 0        | 1,244,067                                |
| Washington County Career Center                | CC/JVSD | Washington | 50,139    | 213,757                | 24,924                | 468,616        | 347,139   | 4,554    | 687,978                                  |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 374,523   | 1,443,222              | 50,515                | 980,477        | 419,242   | 0        | 842,531                                  |
| Penta Career Center                            | CC/JVSD | Wood       | 2,391,732 | 2,177,998              | 81,090                | 999,564        | 577,933   | 0        | 2,386,142                                |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 724,836   | 430,427                | 52,095                | 351,886        | 345,211   | 0        | 8,030                                    |
| Brown County Educational Service Center        | ESC     | Brown      | 1,075,549 | 396,782                | 29,678                | 236,324        | 141,162   | 0        | 68,776                                   |
| Clark County Educational Service Center        | ESC     | Clark      | 2,460,084 | 516,328                | 61,767                | 669,412        | 187,455   | 1,926    | 89,629                                   |
| Clermont County Educational Service Center     | ESC     | Clermont   | 9,122,434 | 464,087                | 213,636               | 434,768        | 262,008   | 0        | 0                                        |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 929,310   | 962,199                | 33,561                | 417,234        | 249,976   | 0        | 73,558                                   |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 2,583,053 | 951,811                | 28,578                | 350,370        | 313,115   | 0        | 132,090                                  |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 5,098,965 | 3,543,924              | 80,047                | 9,205,957      | 1,252,965 | 67,816   | 1,993,626                                |
| North Point Educational Service Center         | ESC     | Erie       | 5,257,291 | 3,333,881              | 199,231               | 561,988        | 321,352   | 45,413   | 547,117                                  |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 1,760,768 | 795,222                | 25,856                | 1,217,023      | 210,943   | 58       | 126,513                                  |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 8,028,788 | 6,510,568              | 50,538                | 7,686,255      | 1,827,092 | 460,100  | 807,421                                  |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 4,157,528 | 1,014,434              | 77,244                | 496,968        | 479,524   | 12,834   | 429,842                                  |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 375,815   | 1,405,202              | 49,323                | 739,038        | 94,336    | 0        | 46,314                                   |
| Geauga County Educational Service Center       | ESC     | Geauga     | 3,937,759 | 648,100                | 20,584                | 1,208,273      | 257,089   | 32,612   | 100,272                                  |
| Greene County Educational Service Center       | ESC     | Greene     | 4,824,745 | 315,793                | 23,315                | 1,240,783      | 236,119   | 9,529    | 188,521                                  |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 1,639,569 | 2,183,589              | 46,527                | 1,305,605      | 324,296   | 0        | 88,789                                   |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 8,334,728 | 5,300,070              | 36,545                | 3,712,756      | 682,757   | 515,036  | 317,054                                  |
| Hancock County Educational Service Center      | ESC     | Hancock    | 1,477,186 | 926,419                | 41,646                | 687,230        | 245,844   | 0        | 134,341                                  |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 1,027,922 | 1,658,525              | 17,155                | 957,099        | 251,887   | 0        | 24,318                                   |
| Knox County Educational Service Center         | ESC     | Knox       | 668,063   | 186,648                | 21,356                | 707,516        | 108,310   | 0        | 26,271                                   |
| Lake County Educational Service Center         | ESC     | Lake       | 5,276,511 | 811,355                | 23,774                | 1,332,017      | 172,394   | 0        | 119,056                                  |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 349,293   | 503,464                | 48,993                | 289,093        | 286,632   | 0        | 46,770                                   |
| Lorain County Educational Service Center       | ESC     | Lorain     | 1,245,516 | 3,264,716              | 37,586                | 613,522        | 270,673   | 343,406  | 230,099                                  |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 4,595,017 | 1,977,309              | 21,582                | 2,034,827      | 904,981   | 72,185   | 697,633                                  |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 5,367,255 | 2,315,425              | 45,205                | 628,992        | 470,235   | 468,247  | 257,440                                  |
| Medina County Educational Service Center       | ESC     | Medina     | 529,800   | 1,548,665              | 38,502                | 334,860        | 243,028   | 154,004  | 0                                        |
| Miami County Educational Service Center        | ESC     | Miami      | 3,168,561 | 92,206                 | 14,357                | 1,229,574      | 223,321   | 195,794  | 93,333                                   |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 9,042,931 | 2,655,105              | 134,045               | 1,494,157      | 427,185   | 79       | 1,260,276                                |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 3,943,431 | 2,664,561              | 38,658                | 1,188,463      | 406,323   | 0        | 84,720                                   |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 1,948,787 | 543,141                | 53,859                | 441,911        | 132,052   | 22,472   | 91,912                                   |
| Portage County Educational Service Center      | ESC     | Portage    | 1,736,196 | 982,509                | 287,357               | 822,159        | 309,573   | 95,364   | 42,103                                   |
| Putnam County Educational Service Center       | ESC     | Putnam     | 722,159   | 397,920                | 31,639                | 179,251        | 274,062   | 0        | 95,520                                   |
| Ross-Pike Educational Service District         | ESC     | Ross       | 1,613,606 | 834,018                | 74,963                | 755,004        | 218,819   | 0        | 126,699                                  |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 2,285,181 | 1,064,729              | 35,382                | 626,845        | 289,489   | 0        | 248,271                                  |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 3,969,887 | 2,733,727              | 80,735                | 2,537,862      | 753,210   | 185,200  | 369,231                                  |
| Stark County Educational Service Center        | ESC     | Stark      | 3,559,614 | 2,255,395              | 21,856                | 3,642,419      | 441,961   | 676,758  | 147,916                                  |
| Summit County Educational Service Center       | ESC     | Summit     | 3,417,901 | 2,577,250              | 49,984                | 932,107        | 314,943   | 33,335   | 453,202                                  |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 3,996,000 | 1,229,051              | 70,014                | 1,611,514      | 337,851   | 19,012   | 190,929                                  |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Expenditures (Continued)                                 |        |            |           |                        |                       |                |           |          |                                          |
|----------------------------------------------------------|--------|------------|-----------|------------------------|-----------------------|----------------|-----------|----------|------------------------------------------|
| Current (Continued)                                      |        |            |           |                        |                       |                |           |          |                                          |
| Support Services                                         |        |            |           |                        |                       |                |           |          |                                          |
| School                                                   | Type   | County     | Pupils    | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal    | Business | Operation And<br>Maintenance<br>Of Plant |
| East Central Ohio Educational Service Center             | ESC    | Tuscarawas | 2,716,898 | 2,115,869              | 29,428                | 509,858        | 297,964   | 192,869  | 183,347                                  |
| Wood County Educational Service Center                   | ESC    | Wood       | 3,507,241 | 188,572                | 26,616                | 964,711        | 514,117   | 0        | 126,220                                  |
| Adams County/Ohio Valley School District                 | School | Adams      | 1,464,901 | 587,891                | 89,597                | 2,421,471      | 982,492   | 49,726   | 2,539,166                                |
| Manchester Local School District                         | School | Adams      | 575,689   | 353,280                | 53,276                | 804,228        | 486,587   | 0        | 950,538                                  |
| Delphos City School District                             | School | Allen      | 524,885   | 85,351                 | 29,020                | 939,602        | 304,281   | 0        | 584,304                                  |
| Ashland City School District                             | School | Ashland    | 1,496,617 | 601,852                | 177,882               | 2,028,410      | 833,087   | 382,384  | 2,061,649                                |
| Hillsdale Local School District                          | School | Ashland    | 434,194   | 160,996                | 107,748               | 788,378        | 328,059   | 0        | 629,629                                  |
| Loudonville-Perrysville Exempted Village School District | School | Ashland    | 540,481   | 492,824                | 25,610                | 1,094,681      | 384,030   | 11,053   | 871,843                                  |
| Mapleton Local School District                           | School | Ashland    | 335,961   | 145,150                | 47,731                | 686,888        | 316,194   | 200      | 640,299                                  |
| Ashtabula Area City School District                      | School | Ashtabula  | 1,906,597 | 56,433                 | 205,992               | 2,067,193      | 777,142   | 638,899  | 3,388,506                                |
| Buckeye Local School District                            | School | Ashtabula  | 620,413   | 179,863                | 38,771                | 1,349,905      | 456,643   | 86,832   | 1,683,758                                |
| Conneaut Area City School District                       | School | Ashtabula  | 664,704   | 347,204                | 25,583                | 1,625,955      | 424,240   | 0        | 1,820,783                                |
| Geneva Area City School District                         | School | Ashtabula  | 978,955   | 241,371                | 16,259                | 1,735,593      | 507,642   | 14,436   | 2,259,056                                |
| Grand Valley Local School District                       | School | Ashtabula  | 508,579   | 42,445                 | 17,352                | 1,221,985      | 306,550   | 23,777   | 1,053,139                                |
| Jefferson Area Local School District                     | School | Ashtabula  | 533,336   | 231,310                | 17,284                | 1,092,285      | 475,939   | 8,670    | 1,337,924                                |
| Athens City School District                              | School | Athens     | 2,337,819 | 251,648                | 103,880               | 2,156,741      | 552,521   | 451,602  | 2,764,117                                |
| Federal-Hocking Local School District                    | School | Athens     | 358,049   | 0                      | 60,450                | 665,415        | 308,905   | 0        | 846,562                                  |
| Nelsonville-York City School District                    | School | Athens     | 495,329   | 305,643                | 74,002                | 1,120,957      | 295,652   | 0        | 1,018,637                                |
| Trimble Local School District                            | School | Athens     | 405,090   | 126,364                | 138,792               | 659,101        | 250,666   | 0        | 937,638                                  |
| Minster Local School District                            | School | Auglaize   | 635,679   | 219,557                | 25,244                | 486,648        | 251,698   | 0        | 885,574                                  |
| New Bremen Local School District                         | School | Auglaize   | 570,360   | 299,883                | 50,116                | 739,662        | 173,685   | 0        | 981,269                                  |
| Barnesville Exempted Village School District             | School | Belmont    | 781,742   | 344,313                | 67,000                | 479,115        | 585,774   | 28,928   | 1,159,768                                |
| Bellaire Local School District                           | School | Belmont    | 985,981   | 30,951                 | 20,261                | 847,840        | 466,953   | 0        | 1,326,297                                |
| Bridgeport Exempted Village School District              | School | Belmont    | 312,265   | 306,315                | 40,752                | 667,325        | 291,586   | 41,306   | 655,418                                  |
| Martins Ferry City School District                       | School | Belmont    | 542,483   | 281,397                | 39,099                | 1,055,887      | 331,281   | 0        | 1,152,274                                |
| Shadyside Local School District                          | School | Belmont    | 204,932   | 84,608                 | 24,300                | 640,567        | 271,329   | 0        | 622,005                                  |
| St. Clairsville-Richland City School District            | School | Belmont    | 720,908   | 30,845                 | 16,707                | 878,487        | 504,488   | 2,162    | 1,337,581                                |
| Union Local School District                              | School | Belmont    | 467,975   | 197,899                | 85,564                | 824,732        | 347,235   | 0        | 1,227,988                                |
| Eastern Local School District                            | School | Brown      | 381,162   | 28,104                 | 31,168                | 1,060,411      | 427,112   | 4,157    | 946,230                                  |
| Fayetteville-Perry Local School District                 | School | Brown      | 444,764   | 259,965                | 60,623                | 567,830        | 284,300   | 0        | 763,170                                  |
| Western Brown Local School District                      | School | Brown      | 1,231,597 | 270,312                | 20,759                | 1,928,690      | 540,717   | 0        | 2,587,701                                |
| Edgewood City School District                            | School | Butler     | 1,819,289 | 978,712                | 148,698               | 1,935,775      | 674,576   | 108,498  | 2,988,347                                |
| Fairfield City School District                           | School | Butler     | 3,383,028 | 1,576,965              | 8,060                 | 6,707,438      | 1,150,595 | 245,941  | 5,821,896                                |
| Lakota Local School District                             | School | Butler     | 9,432,528 | 690,583                | 93,640                | 11,167,270     | 2,329,552 | 368,598  | 11,748,736                               |
| Madison Local School District                            | School | Butler     | 765,663   | 343,512                | 64,947                | 1,005,671      | 220,142   | 1,652    | 1,595,058                                |
| Middletown City School District                          | School | Butler     | 4,127,357 | 898,925                | 66,159                | 3,967,619      | 774,705   | 209,442  | 7,887,596                                |
| Monroe Local School District                             | School | Butler     | 853,980   | 696,967                | 136,622               | 1,294,915      | 523,263   | 76,137   | 1,369,042                                |
| New Miami Local School District                          | School | Butler     | 338,655   | 2,850                  | 51,790                | 741,107        | 190,344   | 8,748    | 809,881                                  |
| Ross Local School District                               | School | Butler     | 1,001,805 | 316,703                | 38,249                | 1,776,577      | 635,360   | 0        | 1,984,706                                |
| Talawanda School District                                | School | Butler     | 1,694,826 | 594,879                | 74,443                | 2,187,269      | 1,169,921 | 12,542   | 2,988,947                                |
| Brown Local School District                              | School | Carroll    | 278,521   | 207,353                | 248,758               | 714,386        | 239,742   | 0        | 462,082                                  |
| Carrollton Exempted Village School District              | School | Carroll    | 1,444,518 | 252,036                | 21,414                | 1,727,058      | 537,038   | 67,532   | 1,580,086                                |
| Mechanicsburg Exempted Village School District           | School | Champaign  | 289,445   | 341,106                | 48,163                | 782,981        | 218,370   | 0        | 752,301                                  |

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General

As of June 30, 2014

All Schools Reporting Under GAAP

| Expenditures (Continued)                      |        |            |           |                        |                       |                |           |          |                                          |
|-----------------------------------------------|--------|------------|-----------|------------------------|-----------------------|----------------|-----------|----------|------------------------------------------|
| Current (Continued)                           |        |            |           |                        |                       |                |           |          |                                          |
| Support Services                              |        |            |           |                        |                       |                |           |          |                                          |
| School                                        | Type   | County     | Pupils    | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal    | Business | Operation And<br>Maintenance<br>Of Plant |
| Triad Local School District                   | School | Champaign  | 475,403   | 267,102                | 4,904                 | 794,728        | 332,681   | 8,284    | 994,319                                  |
| Clark Shawnee Local School District           | School | Clark      | 808,184   | 321,238                | 102,388               | 1,596,597      | 462,834   | 6,988    | 1,184,511                                |
| Greenon Local School District                 | School | Clark      | 806,607   | 232,999                | 102,523               | 1,432,758      | 474,047   | 93,704   | 1,237,928                                |
| Northeastern Local School District            | School | Clark      | 1,633,525 | 1,106,128              | 69,422                | 2,605,808      | 713,738   | 0        | 2,234,176                                |
| Northwestern Local School District            | School | Clark      | 905,357   | 322,338                | 84,781                | 1,020,933      | 487,232   | 0        | 1,282,228                                |
| Southeastern Local School District            | School | Clark      | 373,482   | 181,759                | 20,714                | 533,894        | 252,739   | 0        | 505,735                                  |
| Springfield City School District              | School | Clark      | 6,072,921 | 1,326,094              | 155,191               | 6,735,711      | 1,335,411 | 279,331  | 6,742,882                                |
| Tecumseh Local School District                | School | Clark      | 1,551,151 | 766,411                | 64,356                | 2,292,781      | 605,742   | 76,015   | 2,888,947                                |
| Batavia Local School District                 | School | Clermont   | 440,641   | 173,281                | 227,215               | 1,253,294      | 579,103   | 0        | 1,262,804                                |
| Bethel-Tate Local School District             | School | Clermont   | 808,123   | 305,354                | 21,303                | 1,149,170      | 382,115   | 0        | 1,126,171                                |
| Clermont Northeastern Local School District   | School | Clermont   | 660,246   | 35,847                 | 52,220                | 914,148        | 470,678   | 56,168   | 1,144,585                                |
| Felicity-Franklin Local School District       | School | Clermont   | 347,460   | 259,325                | 14,668                | 760,468        | 323,117   | 0        | 807,180                                  |
| Goshen Local School District                  | School | Clermont   | 1,834,279 | 725,045                | 28,129                | 1,627,654      | 539,867   | 11,640   | 1,501,690                                |
| Milford Exempted Village School District      | School | Clermont   | 2,260,938 | 892,387                | 153,028               | 3,032,109      | 1,456,046 | 365,324  | 4,802,286                                |
| New Richmond Exempted Village School District | School | Clermont   | 1,247,741 | 96,907                 | 104,469               | 1,635,840      | 934,241   | 0        | 3,073,316                                |
| West Clermont Local School District           | School | Clermont   | 4,761,363 | 1,163,242              | 128,903               | 4,220,229      | 1,613,948 | 58,721   | 4,186,916                                |
| Williamsburg Local School District            | School | Clermont   | 352,303   | 118,970                | 19,161                | 639,956        | 337,675   | 0        | 965,621                                  |
| Blanchester Local School District             | School | Clinton    | 365,234   | 628,160                | 34,612                | 1,540,429      | 404,422   | 9,010    | 1,095,024                                |
| Clinton Massie Local School District          | School | Clinton    | 935,399   | 402,971                | 40,557                | 1,048,377      | 408,823   | 0        | 1,447,328                                |
| East Clinton Local School District            | School | Clinton    | 481,316   | 378,622                | 59,203                | 907,998        | 284,181   | 3,740    | 1,105,765                                |
| Wilmington City School District               | School | Clinton    | 1,276,604 | 641,046                | 89,719                | 1,410,616      | 687,273   | 177,212  | 2,318,847                                |
| Beaver Local School District                  | School | Columbiana | 736,106   | 481,915                | 28,170                | 1,586,777      | 497,422   | 0        | 1,400,576                                |
| Columbiana Exempted Village School District   | School | Columbiana | 432,301   | 315,784                | 35,375                | 770,652        | 337,629   | 0        | 669,224                                  |
| Crestview Local School District               | School | Columbiana | 509,997   | 344,810                | 16,882                | 1,062,006      | 336,757   | 0        | 1,174,597                                |
| East Liverpool City School District           | School | Columbiana | 1,441,423 | 585,395                | 130,281               | 1,426,766      | 554,675   | 1,370    | 2,694,641                                |
| East Palestine City School District           | School | Columbiana | 789,531   | 189,655                | 25,230                | 796,418        | 298,389   | 819,520  | 1,062,491                                |
| Lisbon Exempted Village School District       | School | Columbiana | 501,315   | 260,701                | 35,150                | 742,682        | 294,056   | 0        | 565,109                                  |
| Salem City School District                    | School | Columbiana | 1,002,548 | 144,838                | 30,939                | 1,676,007      | 451,522   | 14,560   | 1,720,606                                |
| Southern Local School District                | School | Columbiana | 633,014   | 259,052                | 1,258,779             | 836,799        | 241,735   | 66,038   | 927,366                                  |
| United Local School District                  | School | Columbiana | 500,460   | 449,657                | 78,100                | 978,087        | 327,429   | 0        | 1,007,861                                |
| Wellsville Local School District              | School | Columbiana | 458,193   | 50,338                 | 18,735                | 727,079        | 304,640   | 0        | 895,062                                  |
| Coshocton City School District                | School | Coshocton  | 662,525   | 451,297                | 83,041                | 1,288,690      | 497,725   | 352,263  | 1,625,419                                |
| Ridgewood Local School District               | School | Coshocton  | 460,217   | 407,407                | 30,350                | 577,351        | 368,186   | 36,713   | 1,284,618                                |
| River View Local School District              | School | Coshocton  | 771,453   | 296,914                | 85,597                | 1,408,993      | 650,374   | 0        | 1,764,619                                |
| Buckeye Central Local School District         | School | Crawford   | 256,689   | 39,281                 | 20,097                | 893,452        | 284,668   | 0        | 523,031                                  |
| Bucyrus City School District                  | School | Crawford   | 584,387   | 45,993                 | 62,468                | 1,233,026      | 458,721   | 532,886  | 870,282                                  |
| Colonel Crawford Local School District        | School | Crawford   | 707,836   | 262,389                | 24,508                | 742,329        | 326,967   | 2,278    | 882,120                                  |
| Galion City School District                   | School | Crawford   | 921,388   | 302,093                | 53,016                | 1,355,396      | 483,406   | 0        | 1,409,562                                |
| Wynford Local School District                 | School | Crawford   | 937,227   | 276,190                | 7,686                 | 761,141        | 400,720   | 12,616   | 658,142                                  |
| Bay Village City School District              | School | Cuyahoga   | 2,689,825 | 940,762                | 33,180                | 2,103,396      | 683,671   | 392,765  | 2,960,636                                |
| Beachwood City School District                | School | Cuyahoga   | 1,645,526 | 1,955,447              | 424,218               | 2,254,886      | 1,032,243 | 288,951  | 3,320,007                                |
| Bedford City School District                  | School | Cuyahoga   | 2,658,925 | 1,333,307              | 83,190                | 3,935,468      | 1,301,579 | 720,362  | 6,251,959                                |
| Berea City School District                    | School | Cuyahoga   | 4,187,749 | 1,979,851              | 30,981                | 4,880,102      | 1,393,642 | 902,132  | 6,528,637                                |

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General

As of June 30, 2014

All Schools Reporting Under GAAP

| Expenditures (Continued)                                  |        |           |            |                        |                       |                |            |           |                                          |
|-----------------------------------------------------------|--------|-----------|------------|------------------------|-----------------------|----------------|------------|-----------|------------------------------------------|
| Current (Continued)                                       |        |           |            |                        |                       |                |            |           |                                          |
| Support Services                                          |        |           |            |                        |                       |                |            |           |                                          |
| School                                                    | Type   | County    | Pupils     | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal     | Business  | Operation And<br>Maintenance<br>Of Plant |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga  | 2,683,610  | 1,441,624              | 142,636               | 2,906,771      | 1,088,902  | 426,727   | 3,743,412                                |
| Brooklyn City School District                             | School | Cuyahoga  | 1,601,188  | 220,156                | 56,175                | 1,670,488      | 714,816    | 59,029    | 1,047,243                                |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga  | 1,330,309  | 811,360                | 74,759                | 2,457,317      | 900,697    | 132,302   | 2,442,656                                |
| Cleveland Heights-University Heights City School District | School | Cuyahoga  | 7,482,169  | 4,163,426              | 702,812               | 6,690,150      | 2,640,327  | 1,589,492 | 12,131,489                               |
| Cleveland Municipal School District                       | School | Cuyahoga  | 29,721,518 | 6,412,277              | 268,543               | 35,187,754     | 10,361,102 | 1,571,515 | 52,940,807                               |
| Cuyahoga Heights Local School District                    | School | Cuyahoga  | 592,920    | 459,114                | 31,500                | 1,167,392      | 449,953    | 24,865    | 1,450,354                                |
| East Cleveland City School District                       | School | Cuyahoga  | 2,651,054  | 1,337,034              | 33,807                | 3,819,971      | 1,638,630  | 478,399   | 4,472,275                                |
| Euclid City School District                               | School | Cuyahoga  | 6,183,483  | 2,207,462              | 127,451               | 5,312,869      | 1,922,990  | 664,588   | 6,923,640                                |
| Fairview Park City School District                        | School | Cuyahoga  | 1,200,040  | 403,837                | 63,735                | 1,509,354      | 723,460    | 15,969    | 1,622,321                                |
| Garfield Heights City School District                     | School | Cuyahoga  | 2,501,243  | 1,726,695              | 78,225                | 3,541,601      | 1,042,618  | 547,915   | 3,113,388                                |
| Independence Local School District                        | School | Cuyahoga  | 788,880    | 632,576                | 176,359               | 1,104,714      | 579,663    | 149,408   | 1,497,987                                |
| Lakewood City School District                             | School | Cuyahoga  | 3,786,756  | 2,890,093              | 330,734               | 3,194,009      | 1,801,617  | 734,849   | 7,345,950                                |
| Maple Heights City School District                        | School | Cuyahoga  | 2,186,064  | 580,299                | 79,837                | 3,101,717      | 887,863    | 460,654   | 3,593,171                                |
| Mayfield City School District                             | School | Cuyahoga  | 3,643,301  | 3,471,815              | 109,295               | 3,343,673      | 1,806,427  | 360,701   | 5,920,281                                |
| North Olmsted City School District                        | School | Cuyahoga  | 4,625,848  | 1,176,664              | 280,277               | 3,380,004      | 1,310,947  | 180,314   | 3,858,580                                |
| North Royalton City School District                       | School | Cuyahoga  | 3,015,977  | 2,347,838              | 38,560                | 2,953,397      | 1,265,708  | 359,745   | 3,504,868                                |
| Olmsted Falls City School District                        | School | Cuyahoga  | 2,004,542  | 974,479                | 215,496               | 2,473,630      | 957,368    | 0         | 3,452,160                                |
| Orange City School District                               | School | Cuyahoga  | 3,297,411  | 1,166,332              | 78,372                | 3,443,416      | 1,261,623  | 589,603   | 4,576,331                                |
| Parma City School District                                | School | Cuyahoga  | 10,019,762 | 2,867,154              | 972,681               | 9,172,359      | 3,276,817  | 1,481,916 | 10,930,263                               |
| Richmond Heights Local School District                    | School | Cuyahoga  | 712,601    | 139,034                | 322,767               | 1,082,381      | 596,662    | 67,822    | 930,530                                  |
| Rocky River City School District                          | School | Cuyahoga  | 1,956,436  | 770,413                | 35,077                | 1,985,483      | 940,655    | 551,171   | 3,860,040                                |
| Shaker Heights City School District                       | School | Cuyahoga  | 5,745,627  | 3,408,666              | 35,491                | 5,847,994      | 2,627,310  | 748,374   | 11,023,686                               |
| Solon City School District                                | School | Cuyahoga  | 2,745,451  | 1,461,780              | 44,919                | 4,060,458      | 1,889,652  | 1,054,647 | 6,870,574                                |
| South Euclid-Lyndhurst City School District               | School | Cuyahoga  | 4,034,775  | 879,268                | 300,179               | 3,852,617      | 2,337,540  | 411,328   | 6,372,717                                |
| Strongsville City School District                         | School | Cuyahoga  | 4,543,622  | 2,176,181              | 35,114                | 4,065,767      | 1,864,784  | 632,364   | 6,890,013                                |
| Warrensville Heights City School District                 | School | Cuyahoga  | 835,982    | 259,111                | 119,275               | 2,444,539      | 1,263,456  | 1,455,317 | 3,707,094                                |
| Westlake City School District                             | School | Cuyahoga  | 3,511,722  | 1,742,212              | 50,915                | 2,976,897      | 1,334,037  | 467,070   | 5,089,408                                |
| Greenville City School District                           | School | Darke     | 1,299,658  | 575,691                | 85,636                | 2,120,040      | 767,165    | 11,753    | 1,489,191                                |
| Ayersville Local School District                          | School | Defiance  | 267,047    | 299,774                | 32,482                | 608,887        | 330,107    | 0         | 617,474                                  |
| Big Walnut Local School District                          | School | Delaware  | 1,403,032  | 426,449                | 167,021               | 2,828,821      | 1,012,991  | 53,922    | 2,573,272                                |
| Buckeye Valley Local School District                      | School | Delaware  | 902,377    | 271,340                | 170,600               | 1,933,587      | 554,585    | 0         | 2,083,485                                |
| Delaware City School District                             | School | Delaware  | 2,652,436  | 906,891                | 179,140               | 3,219,399      | 1,163,582  | 298,611   | 4,350,320                                |
| Olentangy Local School District                           | School | Delaware  | 5,811,600  | 3,055,407              | 526,544               | 8,143,822      | 3,219,672  | 518,948   | 13,481,251                               |
| Edison Local School District                              | School | Erie      | 665,252    | 278,738                | 87,824                | 1,058,652      | 359,897    | 0         | 1,116,201                                |
| Huron City School District                                | School | Erie      | 805,182    | 258,433                | 140,650               | 1,285,719      | 501,804    | 0         | 1,148,916                                |
| Kelleys Island Local School District                      | School | Erie      | 858        | 26,045                 | 22,381                | 71,889         | 57,107     | 0         | 131,170                                  |
| Margaretta Local School District                          | School | Erie      | 534,405    | 779,940                | 182,378               | 970,535        | 408,348    | 0         | 1,239,740                                |
| Perkins Local School District                             | School | Erie      | 1,538,780  | 486,497                | 159,501               | 1,544,563      | 462,483    | 1,815     | 1,676,856                                |
| Sandusky City School District                             | School | Erie      | 2,059,104  | 1,114,918              | 203,832               | 2,727,391      | 799,484    | 141,047   | 3,007,642                                |
| Vermilion Local School District                           | School | Erie      | 2,005,538  | 1,083,408              | 154,876               | 1,577,926      | 608,212    | 118,728   | 1,967,721                                |
| Amanda-Clearcreek Local School District                   | School | Fairfield | 732,304    | 371,643                | 168,250               | 1,187,124      | 405,851    | 18,180    | 1,221,006                                |
| Bloom-Carroll Local School District                       | School | Fairfield | 689,433    | 605,250                | 202,974               | 1,823,392      | 333,015    | 0         | 1,626,659                                |
| Fairfield Union Local School District                     | School | Fairfield | 893,414    | 546,017                | 35,104                | 1,313,154      | 577,914    | 0         | 1,626,071                                |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**

**As of June 30, 2014**

**All Schools Reporting Under GAAP**

| <b>Expenditures (Continued)</b>                 |        |           |            |                        |                       |                |            |           |                                          |
|-------------------------------------------------|--------|-----------|------------|------------------------|-----------------------|----------------|------------|-----------|------------------------------------------|
| <b>Current (Continued)</b>                      |        |           |            |                        |                       |                |            |           |                                          |
| <b>Support Services</b>                         |        |           |            |                        |                       |                |            |           |                                          |
| School                                          | Type   | County    | Pupils     | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal     | Business  | Operation And<br>Maintenance<br>Of Plant |
| Lancaster City School District                  | School | Fairfield | 3,275,114  | 1,849,290              | 67,899                | 3,945,424      | 1,431,588  | 293,807   | 4,778,122                                |
| Liberty Union-Thurston Local School District    | School | Fairfield | 701,795    | 410,025                | 104,935               | 893,006        | 476,432    | 0         | 1,667,027                                |
| Pickerington Local School District              | School | Fairfield | 5,788,232  | 4,229,122              | 651,376               | 7,455,729      | 1,694,553  | 390,550   | 9,408,833                                |
| Miami Trace Local School District               | School | Fayette   | 1,385,083  | 822,665                | 31,087                | 2,280,626      | 714,089    | 139,992   | 2,232,217                                |
| Washington Court House City School District     | School | Fayette   | 698,475    | 541,064                | 18,768                | 1,802,519      | 543,418    | 159       | 1,503,755                                |
| Canal Winchester Local School District          | School | Franklin  | 1,783,624  | 318,976                | 70,579                | 2,799,347      | 858,289    | 8,791     | 3,758,043                                |
| Columbus City School District                   | School | Franklin  | 49,905,989 | 36,659,680             | 139,119               | 37,472,618     | 11,290,246 | 3,103,788 | 49,016,010                               |
| Dublin City School District                     | School | Franklin  | 10,745,698 | 5,812,800              | 0                     | 12,287,127     | 3,692,617  | 938,535   | 11,929,468                               |
| Gahanna-Jefferson City School District          | School | Franklin  | 3,725,285  | 2,016,094              | 0                     | 7,509,952      | 1,673,366  | 0         | 6,143,928                                |
| Grandview Heights City School District          | School | Franklin  | 1,148,968  | 1,343,024              | 93,609                | 1,072,769      | 607,589    | 299,437   | 1,312,434                                |
| Groveport Madison Local School District         | School | Franklin  | 3,755,149  | 776,964                | 72,568                | 4,329,080      | 2,220,579  | 102,644   | 3,709,420                                |
| Hamilton Local School District                  | School | Franklin  | 754,813    | 324,973                | 10,928                | 2,348,486      | 2,017,676  | 0         | 2,685,034                                |
| Hilliard City School District                   | School | Franklin  | 12,644,799 | 8,653,558              | 353,301               | 9,011,498      | 4,147,135  | 1,080,101 | 13,979,781                               |
| New Albany-Plain Local School District          | School | Franklin  | 4,857,125  | 2,781,544              | 0                     | 3,990,694      | 0          | 1,680,091 | 4,535,639                                |
| Southwestern City School District               | School | Franklin  | 9,079,015  | 3,518,366              | 42,800                | 16,100,755     | 3,378,488  | 814,613   | 14,961,073                               |
| Upper Arlington City School District            | School | Franklin  | 5,384,763  | 4,268,836              | 33,783                | 4,352,761      | 1,898,815  | 491,645   | 6,530,868                                |
| Westerville City School District                | School | Franklin  | 12,407,113 | 3,758,002              | 663,021               | 10,187,363     | 2,220,189  | 765,024   | 12,111,834                               |
| Whitehall City School District                  | School | Franklin  | 1,525,286  | 1,042,982              | 156,818               | 2,929,544      | 629,570    | 2,920     | 2,636,283                                |
| Worthington City School District                | School | Franklin  | 6,432,092  | 3,991,017              | 35,716                | 9,061,022      | 0          | 3,023,790 | 12,475,688                               |
| Archbold Area Local School District             | School | Fulton    | 705,596    | 375,960                | 30,616                | 726,995        | 326,985    | 0         | 958,072                                  |
| Wauseon Exempted Village School District        | School | Fulton    | 487,357    | 230,561                | 36,011                | 1,337,060      | 386,809    | 73,232    | 1,410,142                                |
| Gallia Local School District                    | School | Gallia    | 499,953    | 463,495                | 92,203                | 2,037,302      | 637,325    | 21,088    | 2,251,720                                |
| Gallipolis City School District                 | School | Gallia    | 1,149,288  | 400,615                | 68,726                | 1,685,162      | 424,755    | 431       | 2,195,959                                |
| Berkshire Local School District                 | School | Geauga    | 569,509    | 255,874                | 76,731                | 1,160,774      | 417,432    | 2,904     | 764,403                                  |
| Cardinal Local School District                  | School | Geauga    | 495,869    | 197,406                | 31,289                | 1,033,049      | 381,897    | 46,517    | 1,109,054                                |
| Kenston Local School District                   | School | Geauga    | 2,136,293  | 1,619,474              | 49,177                | 2,595,267      | 1,068,390  | 42,448    | 3,520,470                                |
| Ledgemont Local School District                 | School | Geauga    | 157,299    | 3,943                  | 121,486               | 622,839        | 325,561    | 9,003     | 513,614                                  |
| West Geauga Local School District               | School | Geauga    | 1,374,030  | 1,134,194              | 103,810               | 1,721,053      | 589,975    | 283,899   | 1,947,701                                |
| Beavercreek City School District                | School | Greene    | 4,649,819  | 1,665,945              | 101,522               | 4,639,699      | 1,244,659  | 235,370   | 6,216,868                                |
| Bellbrook-Sugarcreek Local School District      | School | Greene    | 1,086,864  | 698,352                | 80,397                | 2,017,126      | 500,636    | 89,100    | 2,535,737                                |
| Cedar Cliff Local School District               | School | Greene    | 376,210    | 274,091                | 24,081                | 650,740        | 300,445    | 69        | 621,462                                  |
| Fairborn City School District                   | School | Greene    | 2,556,893  | 446,238                | 61,264                | 2,832,656      | 704,176    | 286,021   | 3,431,789                                |
| Greeneview Local School District                | School | Greene    | 771,546    | 298,002                | 64,810                | 1,234,677      | 374,782    | 0         | 1,195,918                                |
| Xenia Community School District                 | School | Greene    | 2,346,184  | 412,962                | 60,794                | 3,378,922      | 732,947    | 624,962   | 2,714,256                                |
| Yellow Springs Exempted Village School District | School | Greene    | 390,255    | 181,575                | 60,503                | 782,906        | 326,952    | 3,313     | 521,156                                  |
| Cambridge City School District                  | School | Guernsey  | 1,358,613  | 19,108                 | 94,035                | 1,328,570      | 585,092    | 31,668    | 2,061,976                                |
| East Guernsey Local School District             | School | Guernsey  | 747,399    | 250,324                | 71,626                | 730,679        | 390,922    | 0         | 1,018,325                                |
| Rolling Hills Local School District             | School | Guernsey  | 433,842    | 306,082                | 25,273                | 1,409,353      | 541,985    | 0         | 1,504,582                                |
| Cincinnati City School District                 | School | Hamilton  | 36,176,770 | 9,529,810              | 401,626               | 25,872,851     | 7,332,451  | 1,260,940 | 37,110,220                               |
| Deer Park Community City School District        | School | Hamilton  | 650,582    | 649,558                | 79,161                | 1,182,524      | 447,446    | 69,850    | 1,250,393                                |
| Finneytown Local School District                | School | Hamilton  | 984,964    | 93,436                 | 28,389                | 1,098,533      | 498,600    | 313,532   | 1,357,714                                |
| Forest Hills Local School District              | School | Hamilton  | 4,933,383  | 3,864,817              | 47,499                | 4,863,731      | 1,462,256  | 233,992   | 5,660,752                                |
| Indian Hill Exempted Village School District    | School | Hamilton  | 2,401,813  | 1,618,140              | 19,134                | 2,583,468      | 735,955    | 68,517    | 2,980,745                                |



**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Expenditures (Continued)                        |        |           |           |                        |                       |                |           |          |                                          |
|-------------------------------------------------|--------|-----------|-----------|------------------------|-----------------------|----------------|-----------|----------|------------------------------------------|
| Current (Continued)                             |        |           |           |                        |                       |                |           |          |                                          |
| Support Services                                |        |           |           |                        |                       |                |           |          |                                          |
| School                                          | Type   | County    | Pupils    | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal    | Business | Operation And<br>Maintenance<br>Of Plant |
| Loveland City School District                   | School | Hamilton  | 2,976,220 | 1,229,385              | 78,393                | 2,772,622      | 992,145   | 174,493  | 2,522,329                                |
| Madeira City School District                    | School | Hamilton  | 1,320,753 | 391,150                | 46,301                | 1,263,662      | 572,985   | 60,817   | 1,488,964                                |
| Mariemont City School District                  | School | Hamilton  | 1,385,916 | 846,180                | 11,812                | 1,367,259      | 513,618   | 1,389    | 2,066,937                                |
| Mt. Healthy City School District                | School | Hamilton  | 2,277,610 | 863,114                | 84,870                | 2,185,199      | 709,591   | 162,599  | 2,738,806                                |
| North College Hill City School District         | School | Hamilton  | 994,427   | 474,090                | 43,746                | 981,916        | 300,744   | 12,952   | 986,914                                  |
| Northwest Local School District                 | School | Hamilton  | 4,702,374 | 1,322,456              | 62,676                | 5,033,644      | 1,798,028 | 435,194  | 6,382,807                                |
| Norwood City School District                    | School | Hamilton  | 1,465,705 | 441,556                | 15,377                | 1,595,024      | 537,362   | 0        | 2,281,957                                |
| Oak Hills Local School District                 | School | Hamilton  | 5,024,423 | 1,158,091              | 160,001               | 4,894,559      | 1,067,294 | 102,600  | 5,255,128                                |
| Princeton City School District                  | School | Hamilton  | 3,877,062 | 1,037,891              | 226,937               | 5,169,576      | 1,242,423 | 131,485  | 7,180,660                                |
| Reading Community City School District          | School | Hamilton  | 905,968   | 354,067                | 69,322                | 1,465,827      | 411,746   | 0        | 1,093,695                                |
| Southwest Local School District                 | School | Hamilton  | 1,681,624 | 295,465                | 35,052                | 2,551,793      | 952,186   | 0        | 2,651,419                                |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 1,017,167 | 114,319                | 18,155                | 948,558        | 491,856   | 0        | 1,257,519                                |
| Sycamore Community City School District         | School | Hamilton  | 5,176,193 | 2,182,078              | 37,864                | 5,628,492      | 1,671,856 | 82,217   | 6,847,816                                |
| Three Rivers Local School District              | School | Hamilton  | 1,169,414 | 778,468                | 51,719                | 1,799,431      | 614,080   | 0        | 1,668,920                                |
| Winton Woods City School District               | School | Hamilton  | 2,232,239 | 1,414,370              | 123,806               | 3,572,987      | 1,136,109 | 493,206  | 2,970,246                                |
| Wyoming City School District                    | School | Hamilton  | 1,489,559 | 959,954                | 154,111               | 1,644,919      | 801,726   | 2,123    | 1,805,956                                |
| Arcadia Local School District                   | School | Hancock   | 115,373   | 217,472                | 27,899                | 558,786        | 204,609   | 0        | 591,076                                  |
| Arlington Local School District                 | School | Hancock   | 143,659   | 145,965                | 41,154                | 510,493        | 216,477   | 0        | 484,272                                  |
| Findlay City School District                    | School | Hancock   | 2,275,368 | 2,086,452              | 147,509               | 3,623,562      | 1,200,695 | 0        | 5,330,730                                |
| Liberty Benton Local School District            | School | Hancock   | 822,725   | 261,633                | 25,681                | 993,952        | 310,363   | 1,645    | 1,102,811                                |
| Van Buren Local School District                 | School | Hancock   | 410,539   | 358,860                | 52,981                | 707,658        | 359,971   | 0        | 1,172,627                                |
| Conotton Valley Union Local School District     | School | Harrison  | 187,543   | 89,425                 | 28,307                | 484,915        | 187,670   | 0        | 415,538                                  |
| Holgate Local School District                   | School | Henry     | 282,274   | 116,552                | 12,362                | 495,931        | 210,056   | 6,583    | 377,097                                  |
| Liberty Center Local School District            | School | Henry     | 711,814   | 221,931                | 77,773                | 929,383        | 402,423   | 0        | 842,971                                  |
| Napoleon Area City School District              | School | Henry     | 1,030,118 | 916,680                | 48,653                | 1,323,795      | 558,377   | 0        | 1,632,863                                |
| Patrick Henry Local School District             | School | Henry     | 532,312   | 80,517                 | 21,514                | 754,037        | 326,758   | 83,336   | 973,145                                  |
| Fairfield Local School District                 | School | Highland  | 370,880   | 156,262                | 34,784                | 614,276        | 265,680   | 46,347   | 569,547                                  |
| Greenfield Exempted Village School District     | School | Highland  | 769,200   | 373,768                | 48,821                | 1,731,687      | 422,841   | 0        | 1,589,017                                |
| Hillsboro City School District                  | School | Highland  | 1,129,627 | 630,107                | 43,354                | 1,832,891      | 534,638   | 6,178    | 2,010,903                                |
| Lynchburg Clay Local School District            | School | Highland  | 530,653   | 233,699                | 37,946                | 969,568        | 330,997   | 15,972   | 1,108,538                                |
| Logan-Hocking Local School District             | School | Hocking   | 2,273,478 | 955,136                | 113,275               | 2,795,888      | 946,954   | 0        | 3,262,895                                |
| East Holmes Local School District               | School | Holmes    | 651,098   | 481,076                | 35,886                | 1,586,481      | 479,969   | 33,197   | 1,537,327                                |
| West Holmes Local School District               | School | Holmes    | 771,565   | 806,887                | 34,513                | 1,818,157      | 539,006   | 1,440    | 2,123,521                                |
| Bellevue City School District                   | School | Huron     | 1,640,618 | 542,684                | 22,631                | 1,310,943      | 525,478   | 8,600    | 1,781,025                                |
| Monroeville Local School District               | School | Huron     | 221,229   | 259,280                | 7,530                 | 591,813        | 339,955   | 8,361    | 472,549                                  |
| New London Local School District                | School | Huron     | 496,970   | 131,403                | 17,246                | 738,388        | 286,355   | 22,761   | 758,802                                  |
| Norwalk City School District                    | School | Huron     | 1,157,110 | 227,060                | 250,691               | 1,904,560      | 517,424   | 63,955   | 2,361,225                                |
| South Central Local School District             | School | Huron     | 349,537   | 182,461                | 32,082                | 731,739        | 232,418   | 0        | 832,148                                  |
| Western Reserve Local School District           | School | Huron     | 193,872   | 555,665                | 89,333                | 962,196        | 467,399   | 23,226   | 854,191                                  |
| Willard City School District                    | School | Huron     | 652,986   | 703,103                | 424,955               | 1,383,301      | 724,585   | 20,899   | 1,159,353                                |
| Wellston City School District                   | School | Jackson   | 431,467   | 341,118                | 233,039               | 1,156,712      | 432,369   | 0        | 1,446,825                                |
| Buckeye Local School District                   | School | Jefferson | 731,980   | 201,230                | 114,049               | 1,638,537      | 517,276   | 34,287   | 2,027,147                                |
| Edison Local School District                    | School | Jefferson | 362,702   | 165,945                | 151,233               | 1,270,972      | 447,045   | 62,721   | 1,407,295                                |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**

**As of June 30, 2014**

**All Schools Reporting Under GAAP**

| <b>Expenditures (Continued)</b>                   |        |           |           |                        |                       |                |           |          |                                          |
|---------------------------------------------------|--------|-----------|-----------|------------------------|-----------------------|----------------|-----------|----------|------------------------------------------|
| <b>Current (Continued)</b>                        |        |           |           |                        |                       |                |           |          |                                          |
| <b>Support Services</b>                           |        |           |           |                        |                       |                |           |          |                                          |
| School                                            | Type   | County    | Pupils    | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal    | Business | Operation And<br>Maintenance<br>Of Plant |
| Indian Creek Local School District                | School | Jefferson | 661,756   | 287,791                | 15,780                | 1,585,474      | 426,241   | 0        | 1,678,620                                |
| Steubenville City School District                 | School | Jefferson | 519,901   | 254,263                | 90,280                | 1,644,907      | 432,043   | 201,803  | 2,672,072                                |
| Toronto City School District                      | School | Jefferson | 221,515   | 111,814                | 16,010                | 803,604        | 274,473   | 81,595   | 770,284                                  |
| Kirtland Local School District                    | School | Lake      | 980,797   | 435,784                | 198,419               | 1,030,161      | 487,520   | 18,177   | 1,308,766                                |
| Mentor Exempted Village School District           | School | Lake      | 5,610,199 | 3,724,723              | 349,865               | 5,253,319      | 2,754,986 | 600,837  | 8,457,044                                |
| Perry Local School District                       | School | Lake      | 1,665,013 | 1,705,316              | 67,157                | 1,410,353      | 483,778   | 204,530  | 3,592,897                                |
| Riverside Local School District                   | School | Lake      | 2,524,541 | 183,363                | 18,359                | 3,956,092      | 1,116,125 | 13,217   | 3,057,784                                |
| Willoughby-Eastlake City School District          | School | Lake      | 4,848,952 | 7,224,622              | 59,782                | 5,056,575      | 2,082,376 | 640,346  | 6,763,232                                |
| Chesapeake Union Exempted Village School District | School | Lawrence  | 347,158   | 220,411                | 60,815                | 1,031,426      | 342,705   | 0        | 1,145,515                                |
| Dawson-Bryant Local School District               | School | Lawrence  | 564,857   | 175,363                | 58,902                | 807,563        | 344,653   | 14,481   | 990,543                                  |
| Fairland Local School District                    | School | Lawrence  | 501,068   | 362,172                | 139,214               | 1,145,863      | 345,896   | 46,871   | 1,690,027                                |
| Ironton City School District                      | School | Lawrence  | 632,040   | 89,658                 | 275,232               | 983,748        | 565,528   | 0        | 1,605,116                                |
| Rock Hill Local School District                   | School | Lawrence  | 446,898   | 474,364                | 375,946               | 1,276,239      | 366,041   | 0        | 1,619,517                                |
| South Point Local School District                 | School | Lawrence  | 562,431   | 409,234                | 73,855                | 1,245,093      | 395,845   | 0        | 1,959,792                                |
| Symmes Valley Local School District               | School | Lawrence  | 319,484   | 183,200                | 69,090                | 393,008        | 375,340   | 0        | 1,021,773                                |
| Granville Exempted Village School District        | School | Licking   | 1,641,807 | 935,198                | 28,615                | 1,500,568      | 799,211   | 85,217   | 1,919,784                                |
| Heath City School District                        | School | Licking   | 596,567   | 183,267                | 80,043                | 1,334,865      | 516,901   | 14,330   | 1,253,864                                |
| Johnstown-Monroe Local School District            | School | Licking   | 386,117   | 318,648                | 109,754               | 987,109        | 468,003   | 1,440    | 1,087,408                                |
| Lakewood Local School District                    | School | Licking   | 1,349,492 | 224,431                | 94,778                | 1,783,829      | 684,054   | 22,110   | 1,711,694                                |
| Licking Heights Local School District             | School | Licking   | 1,642,997 | 734,222                | 49,268                | 2,041,552      | 866,909   | 0        | 2,915,965                                |
| Licking Valley Local School District              | School | Licking   | 445,618   | 429,232                | 9,670                 | 2,040,993      | 465,075   | 69,177   | 1,809,620                                |
| Newark City School District                       | School | Licking   | 3,579,037 | 1,702,278              | 163,268               | 3,560,945      | 1,248,383 | 549,368  | 6,114,280                                |
| North Fork Local School District                  | School | Licking   | 1,538,045 | 113,720                | 37,581                | 1,067,109      | 414,279   | 0        | 1,342,984                                |
| Northridge Local School District                  | School | Licking   | 526,338   | 463,698                | 119,681               | 1,026,117      | 419,461   | 0        | 984,529                                  |
| Riverside Local School District                   | School | Logan     | 231,167   | 162,667                | 11,519                | 441,860        | 270,289   | 1,990    | 535,207                                  |
| Amherst Exempted Village School District          | School | Lorain    | 1,777,483 | 1,298,483              | 23,529                | 2,981,377      | 731,298   | 0        | 3,032,438                                |
| Avon Lake City School District                    | School | Lorain    | 2,089,528 | 1,044,699              | 24,029                | 2,840,964      | 931,318   | 164,140  | 4,007,048                                |
| Avon Local School District                        | School | Lorain    | 1,197,961 | 579,048                | 63,956                | 2,679,685      | 816,136   | 20,720   | 2,540,539                                |
| Columbia Local School District                    | School | Lorain    | 737,071   | 210,708                | 19,767                | 845,035        | 383,373   | 0        | 704,010                                  |
| Elyria City School District                       | School | Lorain    | 3,195,789 | 1,356,893              | 65,861                | 4,371,166      | 1,745,139 | 808,107  | 5,182,421                                |
| Firelands Local School District                   | School | Lorain    | 1,066,539 | 423,546                | 23,264                | 1,432,243      | 435,741   | 0        | 1,080,456                                |
| Keystone Local School District                    | School | Lorain    | 854,806   | 336,097                | 43,390                | 1,405,049      | 435,115   | 0        | 1,266,707                                |
| Lorain City School District                       | School | Lorain    | 2,805,148 | 1,830,882              | 284,051               | 5,890,358      | 1,195,503 | 474,957  | 8,179,070                                |
| Midview Local School District                     | School | Lorain    | 906,781   | 844,339                | 306,519               | 2,050,107      | 620,249   | 17,755   | 2,303,698                                |
| North Ridgeville City School District             | School | Lorain    | 1,862,218 | 544,778                | 136,735               | 1,929,793      | 853,806   | 242,807  | 2,343,087                                |
| Oberlin City School District                      | School | Lorain    | 1,042,836 | 409,434                | 109,386               | 1,521,622      | 439,599   | 35,717   | 1,180,837                                |
| Sheffield-Sheffield Lake City School District     | School | Lorain    | 1,065,123 | 836,840                | 49,076                | 1,580,282      | 479,275   | 263,074  | 1,593,247                                |
| Wellington Exempted Village School District       | School | Lorain    | 810,835   | 231,167                | 28,353                | 1,396,337      | 354,098   | 0        | 1,139,971                                |
| Anthony Wayne Local School District               | School | Lucas     | 2,111,722 | 530,237                | 345,375               | 3,212,318      | 861,232   | 0        | 3,384,094                                |
| Oregon City School District                       | School | Lucas     | 1,766,679 | 2,336,487              | 44,053                | 2,647,007      | 866,387   | 345,353  | 4,098,932                                |
| Ottawa Hills Local School District                | School | Lucas     | 854,419   | 510,117                | 23,190                | 1,011,105      | 505,032   | 0        | 1,256,934                                |
| Springfield Local School District                 | School | Lucas     | 1,734,193 | 502,466                | 41,876                | 3,055,179      | 842,547   | 0        | 3,280,439                                |
| Sylvania City School District                     | School | Lucas     | 4,989,181 | 1,580,608              | 37,034                | 6,597,710      | 1,651,477 | 233,933  | 9,060,297                                |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Expenditures (Continued)                   |        |            |            |                        |                       |                |           |          |                                          |
|--------------------------------------------|--------|------------|------------|------------------------|-----------------------|----------------|-----------|----------|------------------------------------------|
| Current (Continued)                        |        |            |            |                        |                       |                |           |          |                                          |
| Support Services                           |        |            |            |                        |                       |                |           |          |                                          |
| School                                     | Type   | County     | Pupils     | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal    | Business | Operation And<br>Maintenance<br>Of Plant |
| Toledo City School District                | School | Lucas      | 78,730,409 | 0                      | 0                     | 0              | 0         | 0        | 0                                        |
| Washington Local School District           | School | Lucas      | 4,118,226  | 1,572,985              | 156,124               | 4,905,922      | 1,465,399 | 596,316  | 8,198,619                                |
| Jefferson Local School District            | School | Madison    | 371,955    | 312,617                | 118,659               | 833,155        | 464,234   | 14,620   | 1,183,188                                |
| Jonathan Alder Local School District       | School | Madison    | 924,254    | 649,052                | 133,038               | 1,522,045      | 433,344   | 5,440    | 1,800,411                                |
| London City School District                | School | Madison    | 833,662    | 319,241                | 106,165               | 1,560,872      | 573,858   | 173,558  | 1,680,247                                |
| Madison-Plains Local School District       | School | Madison    | 596,530    | 568,020                | 48,092                | 1,359,655      | 570,947   | 0        | 875,500                                  |
| Austintown Local School District           | School | Mahoning   | 2,628,422  | 394,926                | 66,993                | 3,801,026      | 922,313   | 2,252    | 4,143,086                                |
| Boardman Local School District             | School | Mahoning   | 1,560,204  | 1,071,919              | 212,309               | 2,323,763      | 969,945   | 194,756  | 4,259,692                                |
| Campbell City School District              | School | Mahoning   | 382,597    | 250,013                | 26,383                | 842,353        | 355,235   | 0        | 1,766,229                                |
| Canfield Local School District             | School | Mahoning   | 1,171,067  | 538,686                | 43,596                | 1,676,361      | 551,446   | 169,742  | 1,972,999                                |
| Jackson-Milton Local School District       | School | Mahoning   | 275,009    | 107,556                | 85,133                | 640,102        | 406,124   | 5,699    | 683,570                                  |
| Lowellville Local School District          | School | Mahoning   | 182,166    | 238,476                | 41,302                | 365,815        | 201,879   | 0        | 433,014                                  |
| Poland Local School District               | School | Mahoning   | 1,246,737  | 256,414                | 73,075                | 1,448,636      | 605,995   | 514      | 2,181,099                                |
| Sebring Local School District              | School | Mahoning   | 334,372    | 33,445                 | 18,992                | 930,188        | 243,428   | 0        | 700,542                                  |
| South Range Local School District          | School | Mahoning   | 357,308    | 449,254                | 30,012                | 774,430        | 397,275   | 0        | 1,099,760                                |
| Springfield Local School District          | School | Mahoning   | 510,581    | 250,221                | 36,536                | 1,137,540      | 356,922   | 0        | 894,802                                  |
| Struthers City School District             | School | Mahoning   | 847,173    | 286,798                | 94,309                | 1,541,269      | 347,567   | 35,997   | 1,703,339                                |
| West Branch Local School District          | School | Mahoning   | 961,896    | 112,322                | 51,773                | 1,537,369      | 445,731   | 17,274   | 1,725,651                                |
| Western Reserve Local School District      | School | Mahoning   | 317,224    | 254,950                | 50,150                | 579,022        | 307,005   | 22,681   | 537,174                                  |
| Youngstown City School District            | School | Mahoning   | 3,218,470  | 2,947,172              | 224,700               | 5,956,539      | 1,316,005 | 802,802  | 10,139,992                               |
| Elgin Local School District                | School | Marion     | 467,657    | 130,572                | 34,646                | 991,890        | 430,258   | 22,842   | 818,954                                  |
| Marion City School District                | School | Marion     | 2,874,697  | 854,035                | 36,318                | 3,926,395      | 691,721   | 294,117  | 4,118,791                                |
| Pleasant Local School District             | School | Marion     | 122,021    | 240,353                | 42,390                | 779,839        | 307,589   | 0        | 765,852                                  |
| Ridgedale Local School District            | School | Marion     | 284,201    | 266,656                | 64,099                | 632,319        | 277,563   | 0        | 689,385                                  |
| River Valley Local School District         | School | Marion     | 806,765    | 392,685                | 25,526                | 1,309,719      | 402,789   | 26,862   | 1,223,151                                |
| Black River Local School District          | School | Medina     | 415,550    | 125,936                | 47,264                | 815,863        | 412,104   | 28,731   | 793,401                                  |
| Brunswick City School District             | School | Medina     | 6,077,178  | 2,597,531              | 547,068               | 4,471,577      | 1,377,407 | 380,847  | 5,630,740                                |
| Buckeye Local School District              | School | Medina     | 732,634    | 1,100,731              | 29,201                | 1,540,214      | 683,929   | 14,890   | 1,312,527                                |
| Cloverleaf Local School District           | School | Medina     | 1,342,893  | 437,990                | 174,104               | 1,392,867      | 565,975   | 174,008  | 1,953,518                                |
| Highland Local School District             | School | Medina     | 1,530,771  | 597,862                | 23,298                | 2,018,986      | 799,603   | 20,901   | 2,513,034                                |
| Medina City School District                | School | Medina     | 3,184,625  | 593,421                | 108,304               | 4,939,968      | 1,393,133 | 282,198  | 5,792,330                                |
| Wadsworth City School District             | School | Medina     | 3,393,586  | 314,554                | 172,484               | 3,419,103      | 830,306   | 0        | 4,081,425                                |
| Eastern Local School District              | School | Meigs      | 493,702    | 66,151                 | 19,121                | 550,649        | 255,632   | 0        | 804,224                                  |
| Meigs Local School District                | School | Meigs      | 704,822    | 333,674                | 56,023                | 1,754,713      | 442,081   | 0        | 1,846,674                                |
| Southern Local School District             | School | Meigs      | 456,487    | 320,975                | 103,460               | 426,056        | 271,685   | 0        | 654,327                                  |
| Bethel Local School District               | School | Miami      | 193,521    | 132,138                | 42,147                | 553,593        | 376,795   | 18,800   | 544,413                                  |
| Covington Exempted Village School District | School | Miami      | 282,696    | 160,695                | 13,552                | 863,926        | 257,961   | 0        | 559,915                                  |
| Miami East Local School District           | School | Miami      | 634,352    | 443,841                | 23,094                | 753,716        | 358,271   | 38,351   | 950,468                                  |
| Piqua City School District                 | School | Miami      | 961,785    | 1,655,542              | 40,625                | 2,363,261      | 597,871   | 263      | 2,770,650                                |
| Tipp City Exempted Village School District | School | Miami      | 1,115,277  | 322,523                | 26,355                | 1,843,397      | 712,824   | 142,486  | 1,976,539                                |
| Troy City School District                  | School | Miami      | 1,902,830  | 985,584                | 636,690               | 3,318,064      | 525,281   | 443,746  | 3,194,629                                |
| Switzerland of Ohio Local School District  | School | Monroe     | 813,141    | 342,438                | 25,512                | 2,092,507      | 832,223   | 0        | 2,571,801                                |
| Brookville Local School District           | School | Montgomery | 929,741    | 322,244                | 29,502                | 1,251,901      | 458,301   | 424      | 1,092,455                                |

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**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Expenditures (Continued)                     |        |            |            |                        |                       |                |           |           |                                          |
|----------------------------------------------|--------|------------|------------|------------------------|-----------------------|----------------|-----------|-----------|------------------------------------------|
| Current (Continued)                          |        |            |            |                        |                       |                |           |           |                                          |
| Support Services                             |        |            |            |                        |                       |                |           |           |                                          |
| School                                       | Type   | County     | Pupils     | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal    | Business  | Operation And<br>Maintenance<br>Of Plant |
| Centerville City School District             | School | Montgomery | 4,891,421  | 6,561,417              | 23,934                | 5,148,181      | 1,714,315 | 556,092   | 5,350,621                                |
| Dayton City School District                  | School | Montgomery | 10,182,463 | 2,411,028              | 945,478               | 11,390,562     | 4,100,660 | 2,352,357 | 20,050,209                               |
| Huber Heights City School District           | School | Montgomery | 2,291,703  | 283,804                | 24,331                | 3,618,009      | 969,755   | 363,297   | 4,242,728                                |
| Jefferson Township Local School District     | School | Montgomery | 246,477    | 95,578                 | 28,441                | 706,174        | 274,911   | 562       | 618,262                                  |
| Kettering City School District               | School | Montgomery | 6,961,830  | 2,649,707              | 75,494                | 5,214,666      | 1,853,831 | 518,184   | 8,206,605                                |
| Mad River Local School District              | School | Montgomery | 2,869,374  | 894,281                | 94,236                | 2,559,885      | 598,844   | 200       | 3,336,585                                |
| Miamisburg City School District              | School | Montgomery | 3,901,586  | 1,209,408              | 28,191                | 3,103,514      | 1,043,708 | 316,350   | 3,654,870                                |
| New Lebanon Local School District            | School | Montgomery | 607,116    | 308,182                | 82,747                | 791,472        | 281,378   | 80,739    | 1,095,366                                |
| Northmont City School District               | School | Montgomery | 3,897,226  | 513,479                | 84,027                | 3,381,416      | 1,155,353 | 443,610   | 3,428,431                                |
| Northridge Local School District             | School | Montgomery | 1,175,279  | 542,758                | 33,822                | 1,982,601      | 432,862   | 63,028    | 1,964,456                                |
| Oakwood City School District                 | School | Montgomery | 1,701,974  | 274,406                | 19,518                | 1,983,350      | 748,995   | 5,884     | 2,249,416                                |
| Trotwood-Madison City School District        | School | Montgomery | 1,446,874  | 330,187                | 53,517                | 2,205,121      | 708,203   | 367,591   | 2,663,998                                |
| Valley View Local School District            | School | Montgomery | 1,228,385  | 375,609                | 19,403                | 1,010,284      | 327,001   | 0         | 1,080,584                                |
| Vandalia-Butler City School District         | School | Montgomery | 2,345,506  | 925,986                | 21,577                | 1,837,914      | 1,114,565 | 178,562   | 2,771,593                                |
| West Carrollton City School District         | School | Montgomery | 2,957,125  | 1,117,658              | 32,080                | 2,681,435      | 755,870   | 580,274   | 3,411,424                                |
| Morgan Local School District                 | School | Morgan     | 580,955    | 358,601                | 103,460               | 1,566,924      | 637,033   | 123,485   | 1,932,552                                |
| Cardington-Lincoln Local School District     | School | Morrow     | 187,394    | 122,391                | 32,054                | 1,036,719      | 298,153   | 0         | 1,075,615                                |
| Highland Local School District               | School | Morrow     | 1,012,739  | 101,423                | 269,125               | 1,131,853      | 369,580   | 0         | 1,462,201                                |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 1,130,468  | 183,316                | 32,203                | 1,146,298      | 503,728   | 0         | 1,242,817                                |
| Northmor Local School District               | School | Morrow     | 290,922    | 594,064                | 15,075                | 1,040,478      | 410,207   | 0         | 1,012,687                                |
| East Muskingum Local School Dist             | School | Muskingum  | 412,380    | 339,391                | 33,279                | 1,929,632      | 545,835   | 0         | 1,559,310                                |
| Franklin Local School District               | School | Muskingum  | 752,414    | 475,614                | 72,748                | 1,448,114      | 460,849   | 0         | 1,838,806                                |
| Maysville Local School District              | School | Muskingum  | 809,772    | 510,763                | 53,119                | 1,457,849      | 417,704   | 0         | 1,698,486                                |
| Tri-Valley Local School District             | School | Muskingum  | 516,736    | 2,542                  | 554,727               | 2,321,466      | 506,212   | 0         | 2,159,254                                |
| West Muskingum Local School District         | School | Muskingum  | 471,411    | 282,886                | 19,058                | 1,242,429      | 425,573   | 0         | 1,562,840                                |
| Zanesville City School District              | School | Muskingum  | 2,232,276  | 884,350                | 107,300               | 2,326,600      | 602,698   | 0         | 3,243,397                                |
| Caldwell Exempted Village School District    | School | Noble      | 433,786    | 86,724                 | 79,860                | 607,679        | 354,832   | 2,485     | 533,416                                  |
| Noble Local School District                  | School | Noble      | 502,503    | 299,435                | 79,241                | 883,030        | 453,696   | 18,357    | 927,784                                  |
| Crooksville Exempted Village School District | School | Perry      | 378,978    | 374,172                | 71,365                | 942,787        | 290,683   | 0         | 940,982                                  |
| Circleville City School District             | School | Pickaway   | 850,734    | 1,304,682              | 113,626               | 1,826,324      | 667,397   | 0         | 1,511,192                                |
| Logan Elm Local School District              | School | Pickaway   | 747,831    | 171,568                | 99,671                | 1,393,087      | 447,675   | 0         | 1,754,762                                |
| Teays Valley Local School District           | School | Pickaway   | 1,213,270  | 438,621                | 256,495               | 1,988,343      | 823,749   | 178,996   | 2,894,264                                |
| Westfall Local School District               | School | Pickaway   | 259,442    | 1,226,334              | 155,676               | 811,180        | 521,303   | 0         | 1,127,620                                |
| Scioto Valley Local School District          | School | Pike       | 731,566    | 229,688                | 19,099                | 2,184,880      | 348,021   | 0         | 1,413,934                                |
| Waverly City School District                 | School | Pike       | 639,790    | 358,501                | 40,979                | 1,200,028      | 401,851   | 0         | 1,565,681                                |
| Western Local School District                | School | Pike       | 318,269    | 129,628                | 17,254                | 797,352        | 269,317   | 0         | 863,134                                  |
| Aurora City School District                  | School | Portage    | 1,727,928  | 1,324,353              | 108,368               | 2,119,046      | 841,323   | 191,820   | 2,666,190                                |
| Crestwood Local School District              | School | Portage    | 859,553    | 113,219                | 18,565                | 1,856,875      | 526,492   | 53,596    | 1,856,751                                |
| Field Local School District                  | School | Portage    | 912,211    | 323,434                | 28,983                | 1,896,013      | 514,511   | 5,443     | 1,425,039                                |
| James A. Garfield Local School District      | School | Portage    | 647,897    | 369,615                | 38,671                | 936,860        | 326,426   | 27,150    | 1,291,518                                |
| Kent City School District                    | School | Portage    | 2,678,432  | 839,662                | 158,900               | 3,522,319      | 1,065,522 | 252,987   | 3,435,573                                |
| Ravenna City School District                 | School | Portage    | 1,594,840  | 907,141                | 46,179                | 2,029,840      | 628,108   | 189,571   | 2,535,696                                |
| Rootstown Local School District              | School | Portage    | 498,347    | 232,172                | 27,812                | 779,074        | 373,891   | 11,549    | 909,624                                  |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Expenditures (Continued)                             |        |          |           |                        |                       |                |           |          |                                          |
|------------------------------------------------------|--------|----------|-----------|------------------------|-----------------------|----------------|-----------|----------|------------------------------------------|
| Current (Continued)                                  |        |          |           |                        |                       |                |           |          |                                          |
| Support Services                                     |        |          |           |                        |                       |                |           |          |                                          |
| School                                               | Type   | County   | Pupils    | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal    | Business | Operation And<br>Maintenance<br>Of Plant |
| Southeast Local School District                      | School | Portage  | 1,036,722 | 313,610                | 100,534               | 1,161,261      | 440,863   | 94,805   | 1,419,259                                |
| Streetsboro City School District                     | School | Portage  | 1,191,427 | 525,826                | 373,808               | 1,588,316      | 656,326   | 195,269  | 1,800,167                                |
| Waterloo Local School District                       | School | Portage  | 521,958   | 192,476                | 25,515                | 973,675        | 278,967   | 21,247   | 812,541                                  |
| Windham Exempted Village School District             | School | Portage  | 537,925   | 149,869                | 31,472                | 651,802        | 230,741   | 5,497    | 666,666                                  |
| Tri-County North Local School District               | School | Preble   | 413,256   | 303,797                | 19,524                | 823,991        | 201,082   | 0        | 639,927                                  |
| Clear Fork Valley Local School District              | School | Richland | 585,705   | 340,841                | 55,869                | 984,391        | 357,826   | 0        | 1,527,840                                |
| Crestview Local School District                      | School | Richland | 408,859   | 324,247                | 66,549                | 952,552        | 212,764   | 1,184    | 919,824                                  |
| Lucas Local School District                          | School | Richland | 130,422   | 136,067                | 50,777                | 509,995        | 179,644   | 0        | 449,182                                  |
| Madison Local School District                        | School | Richland | 1,058,238 | 682,341                | 36,857                | 2,211,322      | 667,044   | 63,316   | 2,738,458                                |
| Mansfield City School District                       | School | Richland | 2,971,680 | 445,832                | 18,037                | 2,735,225      | 979,215   | 421,452  | 3,597,050                                |
| Ontario Local School District                        | School | Richland | 963,635   | 615,742                | 83,482                | 1,320,377      | 559,102   | 0        | 1,606,054                                |
| Plymouth Local School District                       | School | Richland | 456,423   | 314,196                | 19,700                | 728,923        | 242,059   | 4,830    | 769,319                                  |
| Shelby City School District                          | School | Richland | 788,893   | 494,537                | 70,155                | 1,327,024      | 664,259   | 0        | 1,721,668                                |
| Adena Local School District                          | School | Ross     | 427,715   | 353,730                | 28,845                | 856,289        | 322,884   | 0        | 787,098                                  |
| Chillicothe City School District                     | School | Ross     | 1,056,397 | 467,942                | 61,466                | 1,969,130      | 747,511   | 41,944   | 1,969,961                                |
| Huntington Local School District                     | School | Ross     | 555,550   | 239,203                | 92,800                | 917,515        | 213,005   | 0        | 971,888                                  |
| Paint Valley Local School District                   | School | Ross     | 266,466   | 96,388                 | 162,097               | 450,099        | 290,535   | 0        | 852,682                                  |
| Southeastern Local School District                   | School | Ross     | 560,902   | 116,284                | 0                     | 609,011        | 209,201   | 138,900  | 1,123,698                                |
| Union-Scioto Local School District                   | School | Ross     | 513,858   | 426,902                | 462,611               | 1,020,381      | 497,705   | 21,937   | 1,605,466                                |
| Zane Trace Local School District                     | School | Ross     | 799,587   | 208,338                | 193,126               | 797,492        | 381,030   | 0        | 1,001,591                                |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 1,396,284 | 892,243                | 19,770                | 1,560,318      | 546,158   | 11,391   | 1,773,258                                |
| Fremont City School District                         | School | Sandusky | 2,513,683 | 1,199,092              | 40,094                | 3,219,211      | 764,021   | 150,642  | 3,101,191                                |
| Gibsonburg Exempted Village School District          | School | Sandusky | 420,089   | 9,990                  | 43,228                | 917,065        | 468,770   | 6,537    | 939,237                                  |
| Woodmore Local School District                       | School | Sandusky | 494,210   | 276,388                | 96,666                | 862,995        | 322,098   | 0        | 778,188                                  |
| Bloom Vernon Local School District                   | School | Scioto   | 264,649   | 240,475                | 41,742                | 820,947        | 201,301   | 29,822   | 866,639                                  |
| Clay Local School District                           | School | Scioto   | 269,470   | 262,921                | 55,337                | 511,528        | 171,261   | 0        | 553,782                                  |
| Green Local School District                          | School | Scioto   | 285,879   | 153,920                | 129,349               | 497,382        | 210,570   | 0        | 664,885                                  |
| Minford Local School District                        | School | Scioto   | 441,695   | 405,897                | 54,508                | 1,186,021      | 297,664   | 0        | 1,356,480                                |
| New Boston Local School District                     | School | Scioto   | 186,949   | 134,960                | 12,179                | 463,617        | 194,949   | 0        | 501,100                                  |
| Northwest Local School District                      | School | Scioto   | 719,490   | 131,158                | 65,731                | 1,191,853      | 318,503   | 0        | 1,630,145                                |
| Portsmouth City School District                      | School | Scioto   | 1,031,976 | 665,592                | 19,928                | 1,416,362      | 629,709   | 65,903   | 2,109,635                                |
| Washington-Nile Local School District                | School | Scioto   | 674,224   | 615,676                | 45,067                | 1,187,283      | 347,974   | 0        | 1,589,965                                |
| Wheelersburg Local School District                   | School | Scioto   | 685,673   | 153,583                | 72,770                | 926,559        | 298,668   | 0        | 1,048,955                                |
| Bettsville Local School District                     | School | Seneca   | 130,405   | 16,272                 | 26,386                | 243,166        | 244,243   | 0        | 240,695                                  |
| Seneca-East Local School District                    | School | Seneca   | 173,456   | 106,380                | 67,776                | 576,496        | 310,477   | 1,495    | 806,652                                  |
| Tiffin City School District                          | School | Seneca   | 1,291,218 | 726,883                | 23,278                | 1,697,840      | 506,167   | 89,380   | 1,899,475                                |
| Anna Local School District                           | School | Shelby   | 341,999   | 353,058                | 37,219                | 782,486        | 327,070   | 76,698   | 940,427                                  |
| Botkins Local School District                        | School | Shelby   | 197,622   | 188,299                | 24,026                | 433,560        | 191,624   | 0        | 418,201                                  |
| Fort Loramie Local School District                   | School | Shelby   | 381,787   | 229,577                | 18,887                | 563,987        | 250,077   | 844      | 665,634                                  |
| Hardin-Houston Local School District                 | School | Shelby   | 698,105   | 155,228                | 7,564                 | 551,906        | 230,957   | 1,217    | 662,789                                  |
| Russia Local School District                         | School | Shelby   | 77,318    | 54,540                 | 6,821                 | 339,499        | 143,026   | 475      | 294,800                                  |
| Alliance City School District                        | School | Stark    | 1,240,233 | 566,201                | 39,335                | 1,988,277      | 569,924   | 199,160  | 3,121,134                                |
| Canton City School District                          | School | Stark    | 6,511,946 | 1,642,368              | 21,825                | 10,603,600     | 1,676,022 | 546,421  | 10,613,858                               |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Expenditures (Continued)</b>          |        |          |            |                        |                       |                |           |           |                                          |
|------------------------------------------|--------|----------|------------|------------------------|-----------------------|----------------|-----------|-----------|------------------------------------------|
| <b>Current (Continued)</b>               |        |          |            |                        |                       |                |           |           |                                          |
| <b>Support Services</b>                  |        |          |            |                        |                       |                |           |           |                                          |
| School                                   | Type   | County   | Pupils     | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal    | Business  | Operation And<br>Maintenance<br>Of Plant |
| Canton Local School District             | School | Stark    | 1,186,893  | 917,628                | 39,964                | 1,521,108      | 340,999   | 276,304   | 2,104,907                                |
| Fairless Local School District           | School | Stark    | 1,028,754  | 198,422                | 14,844                | 1,318,824      | 379,206   | 29,128    | 1,187,554                                |
| Jackson Local School District            | School | Stark    | 2,602,548  | 2,474,067              | 17,840                | 2,825,175      | 1,181,925 | 401,621   | 4,770,348                                |
| Lake Local School District               | School | Stark    | 1,377,365  | 1,032,300              | 30,323                | 1,931,447      | 617,327   | 95,726    | 2,675,101                                |
| Louisville City School District          | School | Stark    | 1,185,609  | 901,930                | 82,010                | 1,861,338      | 506,413   | 35,928    | 2,268,668                                |
| Marlington Local School District         | School | Stark    | 856,820    | 469,881                | 18,351                | 1,774,417      | 586,091   | 75,751    | 1,836,293                                |
| Massillon City School District           | School | Stark    | 2,393,452  | 1,013,818              | 116,871               | 2,334,612      | 961,303   | 9,737     | 3,786,204                                |
| Minerva Local School District            | School | Stark    | 860,740    | 165,248                | 99,220                | 1,273,295      | 461,284   | 249,667   | 1,103,338                                |
| North Canton City School District        | School | Stark    | 1,952,225  | 860,466                | 37,754                | 3,446,340      | 1,068,172 | 1,248     | 3,956,316                                |
| Perry Local School District              | School | Stark    | 2,618,318  | 701,023                | 145,185               | 3,125,369      | 739,409   | 192,386   | 3,944,649                                |
| Plain Local School District              | School | Stark    | 2,198,011  | 1,130,960              | 91,083                | 3,486,091      | 887,446   | 236,878   | 4,602,872                                |
| Sandy Valley Local School District       | School | Stark    | 1,147,824  | 84,628                 | 11,545                | 1,227,882      | 370,040   | 101,924   | 965,140                                  |
| Tuslaw Local School District             | School | Stark    | 778,123    | 360,282                | 18,675                | 873,122        | 352,695   | 42,390    | 997,496                                  |
| Akron City School District               | School | Summit   | 17,904,958 | 9,561,892              | 112,357               | 19,723,150     | 4,509,665 | 2,361,363 | 30,528,539                               |
| Barberton City School District           | School | Summit   | 1,905,243  | 501,739                | 28,721                | 2,878,113      | 631,235   | 288,862   | 3,539,554                                |
| Copley-Fairlawn City School District     | School | Summit   | 1,653,855  | 338,944                | 136,124               | 2,023,238      | 1,088,019 | 143,652   | 2,770,016                                |
| Coventry Local School District           | School | Summit   | 976,419    | 79,742                 | 80,235                | 1,594,617      | 611,837   | 62,843    | 2,418,461                                |
| Cuyahoga Falls City School District      | School | Summit   | 4,081,936  | 1,377,481              | 105,969               | 3,116,109      | 877,857   | 273,130   | 4,340,718                                |
| Green Local School District              | School | Summit   | 1,880,505  | 949,542                | 25,158                | 2,556,677      | 1,122,078 | 219,953   | 2,461,366                                |
| Hudson City School District              | School | Summit   | 3,907,834  | 1,756,139              | 41,731                | 3,851,412      | 1,526,992 | 559,490   | 4,874,332                                |
| Mogadore Local School District           | School | Summit   | 435,856    | 276,973                | 62,020                | 735,923        | 327,150   | 350       | 809,594                                  |
| Nordonia Hills City School District      | School | Summit   | 2,753,838  | 718,029                | 25,382                | 2,727,964      | 1,375,304 | 324,923   | 3,459,711                                |
| Norton City School District              | School | Summit   | 1,414,663  | 490,028                | 127,244               | 1,557,819      | 502,084   | 231,066   | 1,845,718                                |
| Revere Local School District             | School | Summit   | 1,625,085  | 934,600                | 273,281               | 2,208,241      | 1,397,272 | 66,776    | 3,063,294                                |
| Springfield Local School District        | School | Summit   | 1,364,859  | 1,317,521              | 39,125                | 2,177,728      | 773,623   | 137,180   | 2,146,779                                |
| Stow-Munroe Falls City School District   | School | Summit   | 3,088,228  | 539,125                | 692,639               | 3,063,484      | 1,255,767 | 155,361   | 5,262,647                                |
| Tallmadge City School District           | School | Summit   | 1,189,326  | 233,652                | 54,049                | 1,802,906      | 851,480   | 138,633   | 1,979,658                                |
| Twinsburg City School District           | School | Summit   | 2,194,454  | 460,433                | 325,433               | 2,965,620      | 1,418,360 | 111,955   | 3,438,608                                |
| Woodridge Local School District          | School | Summit   | 1,463,847  | 406,106                | 28,960                | 1,879,894      | 616,651   | 0         | 1,949,764                                |
| Bloomfield-Mespo Local School District   | School | Trumbull | 106,531    | 26,951                 | 30,676                | 440,638        | 240,798   | 0         | 369,938                                  |
| Bristol Local School District            | School | Trumbull | 217,358    | 103,349                | 41,235                | 619,940        | 232,819   | 26,494    | 478,347                                  |
| Brookfield Local School District         | School | Trumbull | 498,849    | 415,397                | 14,532                | 981,910        | 303,287   | 46,975    | 825,835                                  |
| Champion Local School District           | School | Trumbull | 640,042    | 1,066,004              | 45,147                | 1,025,865      | 381,119   | 0         | 1,356,359                                |
| Girard City School District              | School | Trumbull | 774,839    | 68,575                 | 35,107                | 1,450,610      | 753,365   | 0         | 1,445,793                                |
| Howland Local School District            | School | Trumbull | 1,404,105  | 533,966                | 34,978                | 2,289,878      | 714,821   | 105,995   | 2,568,084                                |
| Hubbard Exempted Village School District | School | Trumbull | 862,446    | 137,197                | 22,482                | 1,191,897      | 623,082   | 20,594    | 1,830,794                                |
| Joseph Badger Local School District      | School | Trumbull | 310,075    | 33,242                 | 75,793                | 706,515        | 358,925   | 0         | 642,051                                  |
| Labrae Local School District             | School | Trumbull | 693,970    | 173,453                | 37,770                | 1,023,123      | 310,506   | 0         | 1,214,095                                |
| Lakeview Local School District           | School | Trumbull | 960,348    | 425,136                | 14,454                | 1,341,159      | 440,439   | 46,202    | 1,469,086                                |
| Liberty Local School District            | School | Trumbull | 568,901    | 212,424                | 18,330                | 948,375        | 317,578   | 55        | 972,764                                  |
| Lordstown Local School District          | School | Trumbull | 122,275    | 129,488                | 130,908               | 459,086        | 299,316   | 22,680    | 999,112                                  |
| Maplewood Local School District          | School | Trumbull | 476,102    | 133,612                | 41,792                | 742,576        | 342,253   | 49,820    | 941,766                                  |
| Mathews Local School District            | School | Trumbull | 440,466    | 203,530                | 75,586                | 747,735        | 325,933   | 2,464     | 713,838                                  |

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**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Expenditures (Continued)</b>                |        |            |           |                        |                       |                |           |          |                                          |
|------------------------------------------------|--------|------------|-----------|------------------------|-----------------------|----------------|-----------|----------|------------------------------------------|
| <b>Current (Continued)</b>                     |        |            |           |                        |                       |                |           |          |                                          |
| <b>Support Services</b>                        |        |            |           |                        |                       |                |           |          |                                          |
| School                                         | Type   | County     | Pupils    | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal    | Business | Operation And<br>Maintenance<br>Of Plant |
| McDonald Local School District                 | School | Trumbull   | 213,976   | 14,040                 | 30,977                | 501,835        | 161,050   | 0        | 584,937                                  |
| Newton Falls Exempted Village School District  | School | Trumbull   | 615,089   | 120,372                | 95,639                | 985,053        | 321,137   | 0        | 1,062,942                                |
| Niles City School District                     | School | Trumbull   | 840,683   | 151,843                | 47,196                | 1,929,832      | 540,088   | 144,804  | 1,970,174                                |
| Southington Local School District              | School | Trumbull   | 227,985   | 34,550                 | 77,085                | 401,818        | 237,909   | 28,309   | 441,533                                  |
| Warren City School District                    | School | Trumbull   | 3,773,668 | 794,264                | 30,222                | 4,637,767      | 926,216   | 728,366  | 6,887,389                                |
| Weathersfield Local School District            | School | Trumbull   | 457,256   | 111,286                | 18,198                | 703,183        | 300,193   | 8,627    | 1,090,318                                |
| Claymont City School District                  | School | Tuscarawas | 958,801   | 441,656                | 53,282                | 1,236,226      | 386,997   | 16,986   | 2,088,237                                |
| Dover City School District                     | School | Tuscarawas | 732,826   | 481,737                | 69,502                | 2,010,744      | 637,395   | 0        | 1,942,724                                |
| Garaway Local School District                  | School | Tuscarawas | 324,995   | 327,559                | 16,161                | 1,014,889      | 378,049   | 0        | 976,730                                  |
| Indian Valley Local School District            | School | Tuscarawas | 460,825   | 417,605                | 50,961                | 1,136,606      | 390,594   | 138,238  | 1,613,065                                |
| New Philadelphia City School District          | School | Tuscarawas | 1,579,385 | 260,111                | 55,091                | 2,121,785      | 671,717   | 0        | 2,162,686                                |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 593,623   | 116,894                | 26,992                | 1,042,798      | 212,875   | 0        | 1,405,302                                |
| Tuscarawas Valley Local School District        | School | Tuscarawas | 320,639   | 224,297                | 18,081                | 1,221,540      | 298,513   | 0        | 996,684                                  |
| Fairbanks Local School District                | School | Union      | 626,211   | 257,201                | 51,566                | 814,978        | 378,959   | 0        | 1,021,791                                |
| Marysville Exempted Village School District    | School | Union      | 2,919,038 | 1,677,644              | 194,675               | 2,969,290      | 1,173,814 | 367,268  | 4,175,854                                |
| North Union Local School District              | School | Union      | 847,649   | 517,248                | 25,777                | 1,201,876      | 509,901   | 0        | 1,636,457                                |
| Lincolnview Local School District              | School | Van Wert   | 181,563   | 225,033                | 47,418                | 726,177        | 268,323   | 0        | 605,020                                  |
| Vinton Local School District                   | School | Vinton     | 949,342   | 539,799                | 335,097               | 1,683,247      | 413,864   | 0        | 1,817,525                                |
| Carlisle Local School District                 | School | Warren     | 929,949   | 252,056                | 29,864                | 970,098        | 636,121   | 22,230   | 1,310,727                                |
| Franklin City School District                  | School | Warren     | 1,505,199 | 372,654                | 31,940                | 2,058,022      | 552,942   | 187,314  | 2,085,122                                |
| Kings Local School District                    | School | Warren     | 2,438,747 | 1,116,842              | 57,944                | 3,277,852      | 828,459   | 231,647  | 3,811,234                                |
| Little Miami Local School District             | School | Warren     | 1,384,974 | 1,035,424              | 23,814                | 2,282,980      | 707,278   | 217,565  | 2,684,753                                |
| Mason City School District                     | School | Warren     | 6,549,185 | 2,248,553              | 57,685                | 5,258,991      | 1,791,823 | 313,459  | 8,930,814                                |
| Springboro Community City School District      | School | Warren     | 2,427,563 | 1,491,343              | 268,866               | 2,299,457      | 945,376   | 179,029  | 4,216,328                                |
| Belpre City School District                    | School | Washington | 659,110   | 273,347                | 77,574                | 819,116        | 375,914   | 924      | 991,897                                  |
| Frontier Local School District                 | School | Washington | 203,027   | 221,406                | 27,038                | 823,303        | 278,717   | 21,952   | 1,003,006                                |
| Warren Local School District                   | School | Washington | 523,157   | 612,219                | 101,980               | 1,598,071      | 511,633   | 8,513    | 1,751,419                                |
| Wolf Creek Local School District               | School | Washington | 371,345   | 157,025                | 17,295                | 553,446        | 351,046   | 0        | 569,930                                  |
| Chippewa Local School District                 | School | Wayne      | 232,197   | 382,924                | 37,000                | 1,129,956      | 377,675   | 0        | 968,472                                  |
| Dalton Local School District                   | School | Wayne      | 356,698   | 307,137                | 31,690                | 768,790        | 238,940   | 0        | 709,985                                  |
| Wooster City School District                   | School | Wayne      | 2,035,403 | 403,532                | 70,366                | 2,939,664      | 719,050   | 185,837  | 4,049,931                                |
| Bowling Green City School District             | School | Wood       | 9,579,118 | 0                      | 0                     | 0              | 0         | 0        | 0                                        |
| Eastwood Local School District                 | School | Wood       | 580,547   | 370,466                | 52,563                | 1,400,070      | 632,368   | 0        | 1,238,569                                |
| North Baltimore Local School District          | School | Wood       | 546,954   | 220,147                | 135,381               | 508,283        | 318,260   | 0        | 846,543                                  |
| Otsego Local School District                   | School | Wood       | 592,407   | 463,879                | 17,005                | 1,033,665      | 389,840   | 14,331   | 1,269,099                                |
| Perrysburg Exempted Village School District    | School | Wood       | 2,616,356 | 793,182                | 36,900                | 3,287,129      | 879,116   | 39,975   | 4,347,924                                |
| Rossford Exempted Village School District      | School | Wood       | 1,721,312 | 1,173,694              | 129,136               | 2,007,643      | 504,428   | 106,947  | 2,176,242                                |

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|                                                           |         |            |                      |           | Expenditures (Continued)                        |                                    |                |
|-----------------------------------------------------------|---------|------------|----------------------|-----------|-------------------------------------------------|------------------------------------|----------------|
|                                                           |         |            |                      |           | Current (Continued)                             |                                    |                |
|                                                           |         |            |                      |           | Support Services (Continued)                    |                                    |                |
| School                                                    | Type    | County     | Pupil Transportation | Central   | Current Operation Of Non Instructional Services | Current Extracurricular Activities | Capital Outlay |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 4,367                | 526,176   | 260                                             | 38,764                             | 2,673          |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 7,501                | 76,438    | 145,216                                         | 18,862                             | 51,558         |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 2,180                | 53,759    | 364                                             | 0                                  | 93,861         |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 2,300                | 51,429    | 284                                             | 12,070                             | 0              |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 0                    | 156,557   | 0                                               | 23,091                             | 50,350         |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 37,577               | 41,049    | 4,650                                           | 8,167                              | 1,286          |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 90,254               | 3,031,635 | 14,236                                          | 349,706                            | 0              |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 28,723               | 10,968    | 0                                               | 25,671                             | 704,020        |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 0                    | 92,632    | 0                                               | 45,174                             | 0              |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 0                    | 0         | 0                                               | 54,414                             | 0              |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 15,464               | 30,263    | 0                                               | 18,599                             | 0              |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 16,878               | 63,728    | 4,786                                           | 59,723                             | 134,840        |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 16,913               | 1,127,321 | 0                                               | 61,666                             | 22,809         |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 33,245               | 268,327   | 9,630                                           | 21,134                             | 0              |
| Ehove Career Center                                       | CC/JVSD | Erie       | 38,801               | 297,238   | 206,017                                         | 0                                  | 0              |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 49,274               | 848,220   | 27,992                                          | 81,092                             | 282,936        |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 12,070               | 49,031    | 0                                               | 15,458                             | 0              |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 0                    | 381,008   | 0                                               | 34,309                             | 0              |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 573,626              | 3,534,356 | 442,582                                         | 2,973                              | 0              |
| Four County Career Center                                 | CC/JVSD | Henry      | 23,711               | 247,711   | 15                                              | 84,267                             | 0              |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 0                    | 8,616     | 0                                               | 0                                  | 0              |
| Knox County Career Center                                 | CC/JVSD | Knox       | 0                    | 109,916   | 0                                               | 35,959                             | 181,980        |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 6,708                | 410,688   | 1,486                                           | 8,040                              | 199,262        |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 0                    | 35,133    | 0                                               | 44,575                             | 0              |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 5,461                | 29,378    | 41,934                                          | 68,909                             | 0              |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 24,002               | 547,089   | 0                                               | 0                                  | 355,581        |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 69,900               | 215,224   | 0                                               | 208,353                            | 2,707          |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 26,678               | 589,789   | 0                                               | 76,777                             | 40,766         |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 21,935               | 107,505   | 861                                             | 71,857                             | 244,482        |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 5,083                | 762,502   | 2,153                                           | 61,102                             | 278,266        |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 35,811               | 168,798   | 54,775                                          | 13,148                             | 12,300         |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 52,667               | 936,325   | 219,722                                         | 29,118                             | 34,203         |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 107,676              | 105,158   | 0                                               | 22,714                             | 18,055         |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 102,497              | 276,216   | 1,571                                           | 103,802                            | 0              |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 9,502                | 211,710   | 49,980                                          | 700                                | 0              |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 3,380                | 385,906   | 24,745                                          | 23,529                             | 553,734        |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 2,361                | 179,502   | 0                                               | 104,644                            | 163,853        |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 100                  | 117,670   | 0                                               | 0                                  | 265,316        |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 85,710               | 0         | 0                                               | 11,078                             | 0              |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 8,364                | 115,583   | 0                                               | 72,452                             | 173,075        |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 0                    | 188,079   | 1,424                                           | 76,225                             | 1,151,523      |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 45,253               | 110,614   | 0                                               | 17,328                             | 2,222,127      |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 35,472               | 111,791   | 1,516                                           | 113,939                            | 421,758        |



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|                                                |         |            |                         |            |                                                       | <b>Expenditures (Continued)</b>          |                   |  |
|------------------------------------------------|---------|------------|-------------------------|------------|-------------------------------------------------------|------------------------------------------|-------------------|--|
|                                                |         |            |                         |            |                                                       | <b>Current (Continued)</b>               |                   |  |
|                                                |         |            |                         |            |                                                       | <b>Support Services (Continued)</b>      |                   |  |
| School                                         | Type    | County     | Pupil<br>Transportation | Central    | Current Operation<br>Of Non Instructional<br>Services | Current<br>Extracurricular<br>Activities | Capital<br>Outlay |  |
| Buckeye Joint Vocational School                | CC/JVSD | Tuscarawas | 3,089                   | 59,493     | 1,000                                                 | 8,524                                    | 0                 |  |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 3,565                   | 134,466    | 0                                                     | 71,012                                   | 0                 |  |
| Warren County Career Center                    | CC/JVSD | Warren     | 201,896                 | 211,652    | 11,358                                                | 80,532                                   | 194,191           |  |
| Washington County Career Center                | CC/JVSD | Washington | 3,550                   | 315,267    | 0                                                     | 4,024                                    | 41,073            |  |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 1,835                   | 93         | 1,532                                                 | 783                                      | 0                 |  |
| Penta Career Center                            | CC/JVSD | Wood       | 0                       | 347,980    | 197,284                                               | 395,846                                  | 7,836             |  |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 0                       | 6,556      | 0                                                     | 0                                        | 0                 |  |
| Brown County Educational Service Center        | ESC     | Brown      | 0                       | 136,244    | 0                                                     | 0                                        | 0                 |  |
| Clark County Educational Service Center        | ESC     | Clark      | 0                       | 5,079      | 0                                                     | 0                                        | 0                 |  |
| Clermont County Educational Service Center     | ESC     | Clermont   | 0                       | 19,228     | 0                                                     | 0                                        | 7,042             |  |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 0                       | 432,112    | 30,408                                                | 0                                        | 0                 |  |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 462,387                 | 75,129     | 101,584                                               | 0                                        | 0                 |  |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 13,500                  | 117,196    | 0                                                     | 57,102                                   | 241,197           |  |
| North Point Educational Service Center         | ESC     | Erie       | 0                       | 58,449     | 16,766                                                | 19,189                                   | 0                 |  |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 1,360                   | 43,058     | 0                                                     | 0                                        | 0                 |  |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 199,257                 | 44,283,520 | 53,361                                                | 148,802                                  | 0                 |  |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 92,846                  | 169,373    | 33,993                                                | 0                                        | 0                 |  |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 220,284                 | 132,351    | 14,877                                                | 0                                        | 14,118            |  |
| Geauga County Educational Service Center       | ESC     | Geauga     | 5,528                   | 221,828    | 0                                                     | 0                                        | 0                 |  |
| Greene County Educational Service Center       | ESC     | Greene     | 0                       | 106,219    | 0                                                     | 0                                        | 24,950            |  |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 11,685                  | 36,536     | 0                                                     | 55,865                                   | 0                 |  |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 0                       | 951,311    | 6,181,867                                             | 0                                        | 0                 |  |
| Hancock County Educational Service Center      | ESC     | Hancock    | 91,660                  | 13,978     | 2,247                                                 | 2,562                                    | 0                 |  |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 0                       | 0          | 8,936                                                 | 0                                        | 0                 |  |
| Knox County Educational Service Center         | ESC     | Knox       | 0                       | 3,390      | 0                                                     | 0                                        | 0                 |  |
| Lake County Educational Service Center         | ESC     | Lake       | 34,250                  | 598,406    | 16,771                                                | 0                                        | 0                 |  |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 0                       | 354,999    | 0                                                     | 0                                        | 0                 |  |
| Lorain County Educational Service Center       | ESC     | Lorain     | 0                       | 5,218      | 52,819                                                | 0                                        | 367               |  |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 0                       | 370,036    | 53,148                                                | 0                                        | 8,938             |  |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 5,676                   | 643,815    | 638,283                                               | 0                                        | 0                 |  |
| Medina County Educational Service Center       | ESC     | Medina     | 280,877                 | 157,802    | 903                                                   | 22,668                                   | 0                 |  |
| Miami County Educational Service Center        | ESC     | Miami      | 98                      | 533        | 0                                                     | 0                                        | 0                 |  |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 251                     | 617,644    | 442,578                                               | 0                                        | 1,036,681         |  |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 13,512                  | 268,159    | 39,962                                                | 25,060                                   | 0                 |  |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 39,934                  | 7,195      | 13,345                                                | 0                                        | 2,668             |  |
| Portage County Educational Service Center      | ESC     | Portage    | 15,994                  | 189,018    | 0                                                     | 11,355                                   | 0                 |  |
| Putnam County Educational Service Center       | ESC     | Putnam     | 6,845                   | 2,630      | 1,213                                                 | 0                                        | 0                 |  |
| Ross-Pike Educational Service District         | ESC     | Ross       | 0                       | 60,449     | 0                                                     | 0                                        | 0                 |  |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 0                       | 123,207    | 0                                                     | 0                                        | 49,000            |  |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 104,103                 | 882,585    | 88,829                                                | 0                                        | 0                 |  |
| Stark County Educational Service Center        | ESC     | Stark      | 0                       | 234,060    | 65,160                                                | 0                                        | 247,267           |  |
| Summit County Educational Service Center       | ESC     | Summit     | 0                       | 61,235     | 0                                                     | 48,911                                   | 0                 |  |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 15,697                  | 461,947    | 0                                                     | 0                                        | 0                 |  |

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|                                                          |        |            |                         |           | <b>Expenditures (Continued)</b>                       |                                          |                   |
|----------------------------------------------------------|--------|------------|-------------------------|-----------|-------------------------------------------------------|------------------------------------------|-------------------|
|                                                          |        |            |                         |           | <b>Current (Continued)</b>                            |                                          |                   |
|                                                          |        |            |                         |           | <b>Support Services (Continued)</b>                   |                                          |                   |
| School                                                   | Type   | County     | Pupil<br>Transportation | Central   | Current Operation<br>Of Non Instructional<br>Services | Current<br>Extracurricular<br>Activities | Capital<br>Outlay |
| East Central Ohio Educational Service Center             | ESC    | Tuscarawas | 420                     | 358,748   | 0                                                     | 0                                        | 23,995            |
| Wood County Educational Service Center                   | ESC    | Wood       | 59,123                  | 31,719    | 38,912                                                | 0                                        | 0                 |
| Adams County/Ohio Valley School District                 | School | Adams      | 2,456,302               | 182,781   | 1,039                                                 | 397,759                                  | 0                 |
| Manchester Local School District                         | School | Adams      | 857,442                 | 56,315    | 7,342                                                 | 191,652                                  | 0                 |
| Delphos City School District                             | School | Allen      | 401,161                 | 3,017     | 0                                                     | 184,290                                  | 0                 |
| Ashland City School District                             | School | Ashland    | 1,122,744               | 440,972   | 0                                                     | 941,224                                  | 0                 |
| Hillsdale Local School District                          | School | Ashland    | 746,736                 | 6,981     | 877                                                   | 198,114                                  | 0                 |
| Loudonville-Perrysville Exempted Village School District | School | Ashland    | 723,494                 | 10,004    | 4,621                                                 | 302,645                                  | 67,145            |
| Mapleton Local School District                           | School | Ashland    | 543,877                 | 10,509    | 33,030                                                | 183,944                                  | 0                 |
| Ashtabula Area City School District                      | School | Ashtabula  | 1,795,961               | 79,596    | 0                                                     | 311,698                                  | 241               |
| Buckeye Local School District                            | School | Ashtabula  | 954,793                 | 77,647    | 0                                                     | 344,732                                  | 161,743           |
| Conneaut Area City School District                       | School | Ashtabula  | 727,737                 | 40,903    | 0                                                     | 292,693                                  | 0                 |
| Geneva Area City School District                         | School | Ashtabula  | 1,218,848               | 36,239    | 31,087                                                | 428,315                                  | 10,700            |
| Grand Valley Local School District                       | School | Ashtabula  | 1,030,152               | 89,187    | 0                                                     | 242,879                                  | 0                 |
| Jefferson Area Local School District                     | School | Ashtabula  | 1,194,730               | 90,152    | 132,693                                               | 309,208                                  | 90,312            |
| Athens City School District                              | School | Athens     | 1,552,666               | 111,887   | 5,509                                                 | 420,104                                  | 2,828             |
| Federal-Hocking Local School District                    | School | Athens     | 1,078,108               | 148,322   | 1,231                                                 | 59,618                                   | 0                 |
| Nelsonville-York City School District                    | School | Athens     | 954,508                 | 8,971     | 9,412                                                 | 172,548                                  | 12,650            |
| Trimble Local School District                            | School | Athens     | 614,825                 | 132,628   | 64,062                                                | 98,544                                   | 11,665            |
| Minster Local School District                            | School | Auglaize   | 195,785                 | 16,487    | 0                                                     | 256,525                                  | 0                 |
| New Bremen Local School District                         | School | Auglaize   | 169,867                 | 83,281    | 0                                                     | 236,603                                  | 0                 |
| Barnesville Exempted Village School District             | School | Belmont    | 604,914                 | 14,096    | 0                                                     | 114,101                                  | 34,427            |
| Bellaire Local School District                           | School | Belmont    | 1,136,414               | 0         | 0                                                     | 181,241                                  | 0                 |
| Bridgeport Exempted Village School District              | School | Belmont    | 298,277                 | 2,220     | 0                                                     | 107,893                                  | 0                 |
| Martins Ferry City School District                       | School | Belmont    | 677,718                 | 59,463    | 20,102                                                | 210,133                                  | 0                 |
| Shadyside Local School District                          | School | Belmont    | 255,824                 | 0         | 0                                                     | 105,125                                  | 0                 |
| St. Clairsville-Richland City School District            | School | Belmont    | 675,717                 | 250,492   | 997                                                   | 336,115                                  | 100,124           |
| Union Local School District                              | School | Belmont    | 767,551                 | 46,406    | 72,376                                                | 190,718                                  | 4,800             |
| Eastern Local School District                            | School | Brown      | 963,640                 | 153,463   | 1,062                                                 | 121,761                                  | 38,724            |
| Fayetteville-Perry Local School District                 | School | Brown      | 441,696                 | 10,502    | 165,071                                               | 114,354                                  | 16,448            |
| Western Brown Local School District                      | School | Brown      | 2,159,825               | 764,397   | 4,933                                                 | 384,034                                  | 73,621            |
| Edgewood City School District                            | School | Butler     | 1,454,397               | 271,293   | 11,227                                                | 478,518                                  | 0                 |
| Fairfield City School District                           | School | Butler     | 8,149,025               | 119,231   | 515,980                                               | 1,232,633                                | 271,506           |
| Lakota Local School District                             | School | Butler     | 14,498,822              | 2,992,931 | 2,194                                                 | 99,013                                   | 1,746,234         |
| Madison Local School District                            | School | Butler     | 1,104,325               | 275,101   | 29,918                                                | 358,626                                  | 0                 |
| Middletown City School District                          | School | Butler     | 3,873,527               | 3,360,156 | 72,127                                                | 78,952                                   | 259,741           |
| Monroe Local School District                             | School | Butler     | 1,420,526               | 102,747   | 0                                                     | 444,438                                  | 0                 |
| New Miami Local School District                          | School | Butler     | 441,483                 | 0         | 0                                                     | 108,440                                  | 0                 |
| Ross Local School District                               | School | Butler     | 1,822,023               | 78,728    | 5,151                                                 | 259,214                                  | 274,264           |
| Talawanda School District                                | School | Butler     | 2,756,824               | 230,255   | 20,492                                                | 617,581                                  | 0                 |
| Brown Local School District                              | School | Carroll    | 395,833                 | 3,980     | 0                                                     | 203,960                                  | 3,000             |
| Carrollton Exempted Village School District              | School | Carroll    | 1,466,181               | 90,758    | 18,911                                                | 444,890                                  | 7,139             |
| Mechanicsburg Exempted Village School District           | School | Champaign  | 523,585                 | 0         | 2,811                                                 | 181,764                                  | 0                 |

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|-----------------------------------------------|--------|------------|----------------------|-----------|-------------------------------------------------------|------------------------------------------|-------------------|
|                                               |        |            |                      |           | <b>Current (Continued)</b>                            |                                          |                   |
|                                               |        |            |                      |           | <b>Support Services (Continued)</b>                   |                                          |                   |
| School                                        | Type   | County     | Pupil Transportation | Central   | Current Operation<br>Of Non Instructional<br>Services | Current<br>Extracurricular<br>Activities | Capital<br>Outlay |
| Triad Local School District                   | School | Champaign  | 562,268              | 203,053   | 0                                                     | 255,230                                  | 415,093           |
| Clark Shawnee Local School District           | School | Clark      | 953,650              | 0         | 58,017                                                | 547,673                                  | 37,050            |
| Greenon Local School District                 | School | Clark      | 1,099,820            | 105,704   | 0                                                     | 275,781                                  | 0                 |
| Northeastern Local School District            | School | Clark      | 1,877,741            | 12,554    | (9,671)                                               | 733,645                                  | 0                 |
| Northwestern Local School District            | School | Clark      | 1,092,587            | 7,949     | 0                                                     | 315,651                                  | 333,834           |
| Southeastern Local School District            | School | Clark      | 302,280              | 35,708    | 0                                                     | 178,321                                  | 3,500             |
| Springfield City School District              | School | Clark      | 2,215,097            | 1,899,704 | 384                                                   | 763,214                                  | 0                 |
| Tecumseh Local School District                | School | Clark      | 1,295,077            | 78,072    | 112,123                                               | 391,692                                  | 2,390             |
| Batavia Local School District                 | School | Clermont   | 1,437,038            | 109,408   | 0                                                     | 222,295                                  | 0                 |
| Bethel-Tate Local School District             | School | Clermont   | 871,745              | 52,955    | 26,055                                                | 47,390                                   | 176,862           |
| Clermont Northeastern Local School District   | School | Clermont   | 1,763,423            | 145,580   | 0                                                     | 19,517                                   | 0                 |
| Felicity-Franklin Local School District       | School | Clermont   | 576,671              | 1,247     | 0                                                     | 37,755                                   | 13,399            |
| Goshen Local School District                  | School | Clermont   | 2,729,838            | 0         | 806                                                   | 308,721                                  | 262               |
| Milford Exempted Village School District      | School | Clermont   | 5,793,416            | 925,278   | 1,047,950                                             | 951,868                                  | 0                 |
| New Richmond Exempted Village School District | School | Clermont   | 1,660,335            | 356,949   | 426                                                   | 329,876                                  | 0                 |
| West Clermont Local School District           | School | Clermont   | 5,228,136            | 21,230    | 300                                                   | 242,387                                  | 0                 |
| Williamsburg Local School District            | School | Clermont   | 533,746              | 35,786    | 18,238                                                | 110,308                                  | 89,575            |
| Blanchester Local School District             | School | Clinton    | 969,751              | 14,330    | 0                                                     | 314,869                                  | 46,384            |
| Clinton Massie Local School District          | School | Clinton    | 1,199,764            | 0         | 940                                                   | 384,430                                  | 10,193            |
| East Clinton Local School District            | School | Clinton    | 759,310              | 53,594    | 0                                                     | 232,868                                  | 0                 |
| Wilmington City School District               | School | Clinton    | 1,434,290            | 95,937    | 58                                                    | 425,599                                  | 0                 |
| Beaver Local School District                  | School | Columbiana | 74,010               | 1,561,087 | 0                                                     | 367,231                                  | 0                 |
| Columbiana Exempted Village School District   | School | Columbiana | 734,016              | 26,141    | 0                                                     | 198,427                                  | 14,250            |
| Crestview Local School District               | School | Columbiana | 697,448              | 42,670    | 0                                                     | 243,420                                  | 69,929            |
| East Liverpool City School District           | School | Columbiana | 1,270,143            | 38,634    | 0                                                     | 253,499                                  | 33,136            |
| East Palestine City School District           | School | Columbiana | 599,959              | 0         | 3,087                                                 | 236,808                                  | 0                 |
| Lisbon Exempted Village School District       | School | Columbiana | 306,769              | 54,731    | 0                                                     | 226,540                                  | 0                 |
| Salem City School District                    | School | Columbiana | 662,759              | 908,316   | 34,218                                                | 402,210                                  | 0                 |
| Southern Local School District                | School | Columbiana | 675,594              | 31,719    | 0                                                     | 184,457                                  | 0                 |
| United Local School District                  | School | Columbiana | 725,407              | 50,113    | 981                                                   | 386,385                                  | 0                 |
| Wellsville Local School District              | School | Columbiana | 190,342              | 61,134    | 5,291                                                 | 194,638                                  | 0                 |
| Coshocton City School District                | School | Coshocton  | 658,139              | 15,844    | 6,299                                                 | 231,487                                  | 0                 |
| Ridgewood Local School District               | School | Coshocton  | 803,595              | 19,732    | 0                                                     | 295,012                                  | 0                 |
| River View Local School District              | School | Coshocton  | 1,707,677            | 263,465   | 4,648                                                 | 293,739                                  | 2,900             |
| Buckeye Central Local School District         | School | Crawford   | 506,952              | 99,477    | 0                                                     | 216,910                                  | 0                 |
| Bucyrus City School District                  | School | Crawford   | 308,869              | 229,248   | 0                                                     | 351,849                                  | 0                 |
| Colonel Crawford Local School District        | School | Crawford   | 823,226              | 27,241    | 55,214                                                | 305,339                                  | 0                 |
| Galion City School District                   | School | Crawford   | 1,138,026            | 183,586   | 3,741                                                 | 430,780                                  | 0                 |
| Wynford Local School District                 | School | Crawford   | 699,408              | 183,221   | 600                                                   | 225,351                                  | 0                 |
| Bay Village City School District              | School | Cuyahoga   | 965,910              | 410,510   | 910,888                                               | 890,150                                  | 195,707           |
| Beachwood City School District                | School | Cuyahoga   | 1,906,237            | 233,999   | 96,503                                                | 907,326                                  | 2,840             |
| Bedford City School District                  | School | Cuyahoga   | 3,970,386            | 121,255   | 1,258                                                 | 635,151                                  | 4,511             |
| Berea City School District                    | School | Cuyahoga   | 4,735,781            | 2,056,295 | 9,676                                                 | 1,220,531                                | 0                 |

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|                                                           |        |           |                         |            |                                                       | <b>Expenditures (Continued)</b>          |                   |  |
|-----------------------------------------------------------|--------|-----------|-------------------------|------------|-------------------------------------------------------|------------------------------------------|-------------------|--|
|                                                           |        |           |                         |            |                                                       | <b>Current (Continued)</b>               |                   |  |
|                                                           |        |           |                         |            |                                                       | <b>Support Services (Continued)</b>      |                   |  |
| School                                                    | Type   | County    | Pupil<br>Transportation | Central    | Current Operation<br>Of Non Instructional<br>Services | Current<br>Extracurricular<br>Activities | Capital<br>Outlay |  |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga  | 2,761,585               | 266,231    | 0                                                     | 812,755                                  | 0                 |  |
| Brooklyn City School District                             | School | Cuyahoga  | 337,669                 | 142,376    | 0                                                     | 326,842                                  | 3,091             |  |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga  | 1,320,863               | 245,638    | 305,560                                               | 517,917                                  | 68,003            |  |
| Cleveland Heights-University Heights City School District | School | Cuyahoga  | 3,846,428               | 3,807,551  | 33,547                                                | 1,627,470                                | 0                 |  |
| Cleveland Municipal School District                       | School | Cuyahoga  | 36,315,540              | 17,362,617 | 892,561                                               | 5,934,033                                | 12,897            |  |
| Cuyahoga Heights Local School District                    | School | Cuyahoga  | 682,750                 | 183,977    | 58,465                                                | 554,367                                  | 0                 |  |
| East Cleveland City School District                       | School | Cuyahoga  | 1,227,032               | 2,766,833  | 1,264                                                 | 289,519                                  | 0                 |  |
| Euclid City School District                               | School | Cuyahoga  | 4,579,601               | 1,705,669  | 42,566                                                | 877,013                                  | 0                 |  |
| Fairview Park City School District                        | School | Cuyahoga  | 543,383                 | 300,020    | 1,114                                                 | 374,377                                  | 0                 |  |
| Garfield Heights City School District                     | School | Cuyahoga  | 796,692                 | 419,720    | 168                                                   | 398,328                                  | 0                 |  |
| Independence Local School District                        | School | Cuyahoga  | 817,103                 | 39,952     | 200                                                   | 488,045                                  | 0                 |  |
| Lakewood City School District                             | School | Cuyahoga  | 78,616                  | 294,312    | 1,279,623                                             | 848,228                                  | 0                 |  |
| Maple Heights City School District                        | School | Cuyahoga  | 1,193,444               | 7,286      | 3,998                                                 | 568,565                                  | 20,091            |  |
| Mayfield City School District                             | School | Cuyahoga  | 4,470,458               | 1,099,287  | 2,940                                                 | 986,979                                  | 51,953            |  |
| North Olmsted City School District                        | School | Cuyahoga  | 2,485,868               | 1,421,948  | 114,278                                               | 1,232,744                                | 216,488           |  |
| North Royalton City School District                       | School | Cuyahoga  | 3,431,705               | 225,832    | 76,196                                                | 863,594                                  | 0                 |  |
| Olmsted Falls City School District                        | School | Cuyahoga  | 1,864,851               | 323,965    | 10,073                                                | 957,630                                  | 0                 |  |
| Orange City School District                               | School | Cuyahoga  | 3,664,747               | 921,580    | 0                                                     | 1,323,801                                | 0                 |  |
| Parma City School District                                | School | Cuyahoga  | 5,248,451               | 2,173,759  | 67,166                                                | 2,482,189                                | 159,085           |  |
| Richmond Heights Local School District                    | School | Cuyahoga  | 1,056,006               | 177,888    | 0                                                     | 138,782                                  | 0                 |  |
| Rocky River City School District                          | School | Cuyahoga  | 1,653,265               | 704,483    | 17,477                                                | 898,760                                  | 17,954            |  |
| Shaker Heights City School District                       | School | Cuyahoga  | 4,668,322               | 1,420,539  | 48,669                                                | 937,489                                  | 390,226           |  |
| Solon City School District                                | School | Cuyahoga  | 3,443,680               | 1,086,768  | 161,939                                               | 1,396,639                                | 36,600            |  |
| South Euclid-Lyndhurst City School District               | School | Cuyahoga  | 2,820,664               | 1,540,395  | 6,500                                                 | 932,424                                  | 46,733            |  |
| Strongsville City School District                         | School | Cuyahoga  | 4,483,002               | 1,346,721  | 520,758                                               | 1,111,788                                | 145,191           |  |
| Warrensville Heights City School District                 | School | Cuyahoga  | 1,109,149               | 363,115    | 49,552                                                | 35,638                                   | 0                 |  |
| Westlake City School District                             | School | Cuyahoga  | 4,005,405               | 290,574    | 492,311                                               | 1,203,169                                | 542,367           |  |
| Greenville City School District                           | School | Darke     | 1,071,812               | 21,949     | 7,309                                                 | 373,589                                  | 907               |  |
| Ayersville Local School District                          | School | Defiance  | 261,328                 | 31,133     | 12,897                                                | 337,839                                  | 512,173           |  |
| Big Walnut Local School District                          | School | Delaware  | 2,275,629               | 257,845    | 2,043                                                 | 421,131                                  | 0                 |  |
| Buckeye Valley Local School District                      | School | Delaware  | 1,607,593               | 128,143    | 9,781                                                 | 408,666                                  | 612,262           |  |
| Delaware City School District                             | School | Delaware  | 2,862,666               | 228,678    | 1,049,840                                             | 989,395                                  | 0                 |  |
| Olentangy Local School District                           | School | Delaware  | 8,718,112               | 2,915,018  | 566,746                                               | 3,758,002                                | 59,294            |  |
| Edison Local School District                              | School | Erie      | 771,661                 | 125,305    | 0                                                     | 443,096                                  | 0                 |  |
| Huron City School District                                | School | Erie      | 776,030                 | 1,004      | 115,119                                               | 507,860                                  | 0                 |  |
| Kelleys Island Local School District                      | School | Erie      | 0                       | 0          | 0                                                     | 0                                        | 0                 |  |
| Margaretta Local School District                          | School | Erie      | 1,185,190               | 86,378     | 146,978                                               | 235,526                                  | 0                 |  |
| Perkins Local School District                             | School | Erie      | 787,497                 | 169,040    | 57,500                                                | 500,231                                  | 0                 |  |
| Sandusky City School District                             | School | Erie      | 1,505,369               | 524,753    | 74,077                                                | 775,160                                  | 0                 |  |
| Vermilion Local School District                           | School | Erie      | 1,445,286               | 30,715     | 0                                                     | 555,303                                  | 0                 |  |
| Amanda-Clearcreek Local School District                   | School | Fairfield | 1,196,563               | 31,751     | 0                                                     | 39,716                                   | 3,999             |  |
| Bloom-Carroll Local School District                       | School | Fairfield | 1,304,161               | 187,471    | 0                                                     | 534,906                                  | 0                 |  |
| Fairfield Union Local School District                     | School | Fairfield | 1,499,414               | 124,678    | 0                                                     | 443,679                                  | 162,977           |  |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
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|                                                 |        |           |                         |            | <b>Expenditures (Continued)</b>                       |                                          |                   |
|-------------------------------------------------|--------|-----------|-------------------------|------------|-------------------------------------------------------|------------------------------------------|-------------------|
|                                                 |        |           |                         |            | <b>Current (Continued)</b>                            |                                          |                   |
|                                                 |        |           |                         |            | <b>Support Services (Continued)</b>                   |                                          |                   |
| School                                          | Type   | County    | Pupil<br>Transportation | Central    | Current Operation<br>Of Non Instructional<br>Services | Current<br>Extracurricular<br>Activities | Capital<br>Outlay |
| Lancaster City School District                  | School | Fairfield | 1,750,109               | 1,060,086  | 99,414                                                | 978,056                                  | 197,198           |
| Liberty Union-Thurston Local School District    | School | Fairfield | 691,842                 | 248,713    | 0                                                     | 363,592                                  | 9,221             |
| Pickerington Local School District              | School | Fairfield | 5,491,863               | 62,799     | 92,187                                                | 1,729,532                                | 1,769,205         |
| Miami Trace Local School District               | School | Fayette   | 2,170,234               | 133,790    | 79,250                                                | 283,680                                  | 35,586            |
| Washington Court House City School District     | School | Fayette   | 647,365                 | 10,781     | 6,037                                                 | 322,830                                  | 22,332            |
| Canal Winchester Local School District          | School | Franklin  | 2,450,716               | 460,949    | 136,448                                               | 672,073                                  | 80,045            |
| Columbus City School District                   | School | Franklin  | 51,090,649              | 17,827,217 | 2,090                                                 | 6,614,410                                | 1,820             |
| Dublin City School District                     | School | Franklin  | 8,744,989               | 423,076    | 0                                                     | 3,967,452                                | 253,515           |
| Gahanna-Jefferson City School District          | School | Franklin  | 3,208,910               | 665,864    | 7,508                                                 | 893,401                                  | 861,998           |
| Grandview Heights City School District          | School | Franklin  | 9,834                   | 78,020     | 0                                                     | 765,077                                  | 3,062             |
| Groveport Madison Local School District         | School | Franklin  | 3,861,037               | 486,172    | 202,573                                               | 320,277                                  | 0                 |
| Hamilton Local School District                  | School | Franklin  | 873,115                 | 48,124     | 0                                                     | 664,807                                  | 0                 |
| Hilliard City School District                   | School | Franklin  | 8,536,016               | 1,296,644  | 27,917                                                | 3,876,445                                | 110,369           |
| New Albany-Plain Local School District          | School | Franklin  | 3,209,668               | 451,729    | 681,819                                               | 1,706,000                                | 490,737           |
| Southwestern City School District               | School | Franklin  | 12,066,999              | 3,466,081  | 456,963                                               | 2,830,059                                | 506,282           |
| Upper Arlington City School District            | School | Franklin  | 1,549,343               | 1,705,762  | 0                                                     | 1,408,099                                | 0                 |
| Westerville City School District                | School | Franklin  | 7,370,347               | 1,803,253  | 92,067                                                | 1,956,293                                | 659,962           |
| Whitehall City School District                  | School | Franklin  | 1,568,332               | 62,180     | 16,099                                                | 598,809                                  | 411,872           |
| Worthington City School District                | School | Franklin  | 4,208,260               | 1,383,972  | 892,311                                               | 1,967,685                                | 157,701           |
| Archbold Area Local School District             | School | Fulton    | 445,308                 | 208,172    | 0                                                     | 440,065                                  | 309               |
| Wauseon Exempted Village School District        | School | Fulton    | 712,217                 | 283,370    | 0                                                     | 461,613                                  | 0                 |
| Gallia Local School District                    | School | Gallia    | 1,908,968               | 245,580    | 4,041                                                 | 359,758                                  | 9,400             |
| Gallipolis City School District                 | School | Gallia    | 1,407,081               | 122,336    | 0                                                     | 309,070                                  | 0                 |
| Berkshire Local School District                 | School | Geauga    | 879,380                 | 0          | 4,132                                                 | 301,067                                  | 168,236           |
| Cardinal Local School District                  | School | Geauga    | 1,261,990               | 237,015    | 3,187                                                 | 326,900                                  | 4,358             |
| Kenston Local School District                   | School | Geauga    | 2,472,070               | 0          | 119,571                                               | 705,436                                  | 746,976           |
| Ledgemont Local School District                 | School | Geauga    | 550,475                 | 44,782     | 6,051                                                 | 18,886                                   | 19                |
| West Geauga Local School District               | School | Geauga    | 1,736,741               | 19,292     | 2,137                                                 | 573,289                                  | 0                 |
| Beavercreek City School District                | School | Greene    | 5,371,890               | 751,038    | 7,462                                                 | 1,007,555                                | 50,708            |
| Bellbrook-Sugarcreek Local School District      | School | Greene    | 1,528,441               | 73,617     | 3,416                                                 | 714,640                                  | 0                 |
| Cedar Cliff Local School District               | School | Greene    | 223,494                 | 11,946     | 2,109                                                 | 220,921                                  | 10,253            |
| Fairborn City School District                   | School | Greene    | 2,405,945               | 420,101    | 21,544                                                | 553,132                                  | 0                 |
| Greeneview Local School District                | School | Greene    | 1,445,925               | 3,403      | 5,120                                                 | 283,348                                  | 0                 |
| Xenia Community School District                 | School | Greene    | 2,157,558               | 516,186    | 14,866                                                | 512,101                                  | 0                 |
| Yellow Springs Exempted Village School District | School | Greene    | 212,245                 | 30,997     | 4,813                                                 | 173,686                                  | 0                 |
| Cambridge City School District                  | School | Guernsey  | 1,104,625               | 330,409    | 106                                                   | 405,828                                  | 0                 |
| East Guernsey Local School District             | School | Guernsey  | 998,939                 | 67,666     | 0                                                     | 207,601                                  | 0                 |
| Rolling Hills Local School District             | School | Guernsey  | 992,365                 | 100,110    | 2,712                                                 | 85,663                                   | 138,010           |
| Cincinnati City School District                 | School | Hamilton  | 29,362,331              | 18,068,977 | 264,591                                               | 3,372,641                                | 335,979           |
| Deer Park Community City School District        | School | Hamilton  | 334,603                 | 170,797    | 47,125                                                | 377,259                                  | 37,099            |
| Finneytown Local School District                | School | Hamilton  | 899,556                 | 179,953    | 100,194                                               | 344,127                                  | 11,687            |
| Forest Hills Local School District              | School | Hamilton  | 3,946,765               | 683,881    | 61,498                                                | 1,474,496                                | 0                 |
| Indian Hill Exempted Village School District    | School | Hamilton  | 1,736,819               | 67,681     | 33,575                                                | 683,166                                  | 655,968           |

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|                                                 |        |           |                         |           | <b>Expenditures (Continued)</b>                       |                                          |                   |
|-------------------------------------------------|--------|-----------|-------------------------|-----------|-------------------------------------------------------|------------------------------------------|-------------------|
|                                                 |        |           |                         |           | <b>Current (Continued)</b>                            |                                          |                   |
|                                                 |        |           |                         |           | <b>Support Services (Continued)</b>                   |                                          |                   |
| School                                          | Type   | County    | Pupil<br>Transportation | Central   | Current Operation<br>Of Non Instructional<br>Services | Current<br>Extracurricular<br>Activities | Capital<br>Outlay |
| Loveland City School District                   | School | Hamilton  | 3,120,290               | 401,505   | 2,556                                                 | 1,114,172                                | 30,104            |
| Madeira City School District                    | School | Hamilton  | 847,299                 | 7,171     | 410,321                                               | 321,892                                  | 0                 |
| Mariemont City School District                  | School | Hamilton  | 793,550                 | 118,756   | 0                                                     | 459,532                                  | 110,744           |
| Mt. Healthy City School District                | School | Hamilton  | 2,401,861               | 76,539    | 0                                                     | 655,187                                  | 4,736             |
| North College Hill City School District         | School | Hamilton  | 219,214                 | 15,776    | 1,799                                                 | 262,895                                  | 0                 |
| Northwest Local School District                 | School | Hamilton  | 4,960,264               | 1,335,845 | 152,604                                               | 1,320,614                                | 0                 |
| Norwood City School District                    | School | Hamilton  | 538,930                 | 172,988   | 955,600                                               | 404,366                                  | 0                 |
| Oak Hills Local School District                 | School | Hamilton  | 2,603,957               | 331,538   | 92,457                                                | 995,815                                  | 68,885            |
| Princeton City School District                  | School | Hamilton  | 4,422,796               | 1,098,429 | 75,879                                                | 252,687                                  | 313,560           |
| Reading Community City School District          | School | Hamilton  | 149,243                 | 66,485    | 93,209                                                | 365,966                                  | 193,197           |
| Southwest Local School District                 | School | Hamilton  | 1,199,274               | 82,764    | 0                                                     | 515,188                                  | 0                 |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 296,912                 | 219,440   | 3,700                                                 | 170,805                                  | 0                 |
| Sycamore Community City School District         | School | Hamilton  | 4,335,005               | 594,581   | 1,529                                                 | 798,298                                  | 47,085            |
| Three Rivers Local School District              | School | Hamilton  | 1,455,957               | 154,370   | 92,376                                                | 364,505                                  | 165,876           |
| Winton Woods City School District               | School | Hamilton  | 2,113,199               | 477,752   | 21,349                                                | 597,011                                  | 377,566           |
| Wyoming City School District                    | School | Hamilton  | 440,692                 | 141,870   | 83,642                                                | 517,923                                  | 21,913            |
| Arcadia Local School District                   | School | Hancock   | 405,357                 | 2,409     | 60                                                    | 179,239                                  | 524               |
| Arlington Local School District                 | School | Hancock   | 230,551                 | 1,005     | 0                                                     | 199,976                                  | 0                 |
| Findlay City School District                    | School | Hancock   | 2,109,930               | 143,704   | 148,434                                               | 851,799                                  | 0                 |
| Liberty Benton Local School District            | School | Hancock   | 617,513                 | 133,832   | 901                                                   | 313,351                                  | 8,894             |
| Van Buren Local School District                 | School | Hancock   | 529,128                 | 42,672    | 0                                                     | 297,008                                  | 0                 |
| Conotton Valley Union Local School District     | School | Harrison  | 370,264                 | 40,670    | 0                                                     | 93,352                                   | 0                 |
| Holgate Local School District                   | School | Henry     | 305,736                 | 146,013   | 0                                                     | 154,430                                  | 0                 |
| Liberty Center Local School District            | School | Henry     | 470,818                 | 215,222   | 229,265                                               | 359,324                                  | 34,461            |
| Napoleon Area City School District              | School | Henry     | 1,032,689               | 107,089   | 0                                                     | 505,305                                  | 801,525           |
| Patrick Henry Local School District             | School | Henry     | 814,659                 | 371,721   | 5,661                                                 | 245,836                                  | 0                 |
| Fairfield Local School District                 | School | Highland  | 451,683                 | 91,270    | 21,580                                                | 89,511                                   | 0                 |
| Greenfield Exempted Village School District     | School | Highland  | 986,806                 | 0         | 0                                                     | 300,374                                  | 94,852            |
| Hillsboro City School District                  | School | Highland  | 1,640,005               | 93,356    | 8,386                                                 | 363,211                                  | 0                 |
| Lynchburg Clay Local School District            | School | Highland  | 820,156                 | 12,500    | 557                                                   | 146,791                                  | 2,405             |
| Logan-Hocking Local School District             | School | Hocking   | 2,646,258               | 0         | 130,179                                               | 374,968                                  | 0                 |
| East Holmes Local School District               | School | Holmes    | 1,194,279               | 106,630   | 0                                                     | 269,313                                  | 2,588             |
| West Holmes Local School District               | School | Holmes    | 1,752,133               | 72,411    | 64,131                                                | 353,913                                  | 0                 |
| Bellevue City School District                   | School | Huron     | 845,476                 | 59,917    | 24,025                                                | 479,307                                  | 20,982            |
| Monroeville Local School District               | School | Huron     | 401,218                 | 8,206     | 1,050                                                 | 154,707                                  | 0                 |
| New London Local School District                | School | Huron     | 533,893                 | 105,487   | 28,667                                                | 256,239                                  | 1,937             |
| Norwalk City School District                    | School | Huron     | 776,300                 | 745,363   | 177                                                   | 473,087                                  | 1,553             |
| South Central Local School District             | School | Huron     | 578,179                 | 12,193    | 10,458                                                | 203,305                                  | 157,107           |
| Western Reserve Local School District           | School | Huron     | 718,043                 | 141,443   | 216,355                                               | 269,994                                  | 78,130            |
| Willard City School District                    | School | Huron     | 688,427                 | 4,231     | 0                                                     | 335,013                                  | 0                 |
| Wellston City School District                   | School | Jackson   | 1,044,066               | 41,825    | 939                                                   | 166,419                                  | 0                 |
| Buckeye Local School District                   | School | Jefferson | 1,850,930               | 107,926   | 0                                                     | 298,536                                  | 0                 |
| Edison Local School District                    | School | Jefferson | 1,487,999               | 185,810   | 56,525                                                | 177,464                                  | 190,565           |

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|                                                   |        |           |                      |           |                                                 | <b>Expenditures (Continued)</b>     |                |  |
|---------------------------------------------------|--------|-----------|----------------------|-----------|-------------------------------------------------|-------------------------------------|----------------|--|
|                                                   |        |           |                      |           |                                                 | <b>Current (Continued)</b>          |                |  |
|                                                   |        |           |                      |           |                                                 | <b>Support Services (Continued)</b> |                |  |
| School                                            | Type   | County    | Pupil Transportation | Central   | Current Operation Of Non Instructional Services | Current Extracurricular Activities  | Capital Outlay |  |
| Indian Creek Local School District                | School | Jefferson | 1,030,100            | 232,117   | 67                                              | 219,197                             | 4,025          |  |
| Steubenville City School District                 | School | Jefferson | 542,174              | 29,543    | 12,449                                          | 302,322                             | 14,900         |  |
| Toronto City School District                      | School | Jefferson | 123,118              | 0         | 0                                               | 162,794                             | 0              |  |
| Kirtland Local School District                    | School | Lake      | 1,251,513            | 31,126    | 34,438                                          | 455,392                             | 0              |  |
| Mentor Exempted Village School District           | School | Lake      | 6,318,650            | 609,871   | 67,023                                          | 1,567,944                           | 0              |  |
| Perry Local School District                       | School | Lake      | 971,992              | 23,084    | 8,385                                           | 942,343                             | 0              |  |
| Riverside Local School District                   | School | Lake      | 3,282,838            | 60,393    | 36,108                                          | 308,046                             | 0              |  |
| Willoughby-Eastlake City School District          | School | Lake      | 7,412,425            | 2,097,675 | 132,010                                         | 1,413,363                           | 0              |  |
| Chesapeake Union Exempted Village School District | School | Lawrence  | 588,788              | 300,331   | 192                                             | 254,204                             | 0              |  |
| Dawson-Bryant Local School District               | School | Lawrence  | 750,203              | 181,862   | 19,308                                          | 327,443                             | 0              |  |
| Fairland Local School District                    | School | Lawrence  | 733,540              | 13,216    | 57,320                                          | 225,547                             | 159,245        |  |
| Ironton City School District                      | School | Lawrence  | 707,088              | 115,550   | 0                                               | 343,637                             | 0              |  |
| Rock Hill Local School District                   | School | Lawrence  | 1,045,987            | 0         | 0                                               | 269,903                             | 576,156        |  |
| South Point Local School District                 | School | Lawrence  | 1,115,883            | 15,844    | 4,000                                           | 222,065                             | 204,620        |  |
| Symmes Valley Local School District               | School | Lawrence  | 959,071              | 172,423   | 0                                               | 174,444                             | 0              |  |
| Granville Exempted Village School District        | School | Licking   | 1,381,855            | 415,377   | 20,372                                          | 702,658                             | 0              |  |
| Heath City School District                        | School | Licking   | 584,559              | 301,025   | 21,568                                          | 304,576                             | 274,419        |  |
| Johnstown-Monroe Local School District            | School | Licking   | 821,574              | 94,215    | 0                                               | 302,333                             | 8,710          |  |
| Lakewood Local School District                    | School | Licking   | 1,696,832            | 104,334   | 170,451                                         | 273,686                             | 0              |  |
| Licking Heights Local School District             | School | Licking   | 2,319,585            | 475,974   | 0                                               | 462,729                             | 0              |  |
| Licking Valley Local School District              | School | Licking   | 1,251,205            | 255,832   | 8,808                                           | 262,211                             | 61,195         |  |
| Newark City School District                       | School | Licking   | 2,684,637            | 396,894   | 76,773                                          | 556,406                             | 0              |  |
| North Fork Local School District                  | School | Licking   | 1,178,645            | 163,106   | 0                                               | 33,467                              | 411,000        |  |
| Northridge Local School District                  | School | Licking   | 1,481,882            | 223,695   | 0                                               | 27,445                              | 668,445        |  |
| Riverside Local School District                   | School | Logan     | 398,437              | 45,796    | 500                                             | 160,522                             | 0              |  |
| Amherst Exempted Village School District          | School | Lorain    | 1,405,829            | 41,200    | 0                                               | 644,030                             | 0              |  |
| Avon Lake City School District                    | School | Lorain    | 1,668,690            | 199,642   | 92,102                                          | 926,754                             | 0              |  |
| Avon Local School District                        | School | Lorain    | 1,706,965            | 85,558    | 180                                             | 820,922                             | 17,726         |  |
| Columbia Local School District                    | School | Lorain    | 539,661              | 162,547   | 0                                               | 255,560                             | 0              |  |
| Elyria City School District                       | School | Lorain    | 3,478,923            | 767,186   | 712,516                                         | 1,076,364                           | 17,426         |  |
| Firelands Local School District                   | School | Lorain    | 1,082,161            | 507,277   | 0                                               | 444,191                             | 0              |  |
| Keystone Local School District                    | School | Lorain    | 901,320              | 308,513   | 77,408                                          | 261,371                             | 0              |  |
| Lorain City School District                       | School | Lorain    | 2,525,874            | 835,337   | 399                                             | 355,707                             | 50,761         |  |
| Midview Local School District                     | School | Lorain    | 1,461,732            | 0         | 7,044                                           | 679,896                             | 3,500          |  |
| North Ridgeville City School District             | School | Lorain    | 2,330,912            | 118,864   | 4,973                                           | 538,002                             | 11,520         |  |
| Oberlin City School District                      | School | Lorain    | 471,040              | 25,850    | 113                                             | 423,302                             | 0              |  |
| Sheffield-Sheffield Lake City School District     | School | Lorain    | 1,133,954            | 249,238   | 0                                               | 477,495                             | 3,662          |  |
| Wellington Exempted Village School District       | School | Lorain    | 494,223              | 226,763   | 35,510                                          | 345,496                             | 252,077        |  |
| Anthony Wayne Local School District               | School | Lucas     | 2,548,559            | 179,552   | 2,101                                           | 539,911                             | 0              |  |
| Oregon City School District                       | School | Lucas     | 1,989,424            | 5,926     | 0                                               | 786,313                             | 0              |  |
| Ottawa Hills Local School District                | School | Lucas     | 40,521               | 293,233   | 3,000                                           | 484,830                             | 0              |  |
| Springfield Local School District                 | School | Lucas     | 2,013,176            | 74,715    | 659,910                                         | 0                                   | 0              |  |
| Sylvania City School District                     | School | Lucas     | 4,809,757            | 693,284   | 128,002                                         | 1,690,069                           | 0              |  |

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|                                            |        |            |                         |           |                                                       | <b>Expenditures (Continued)</b>          |                   |  |
|--------------------------------------------|--------|------------|-------------------------|-----------|-------------------------------------------------------|------------------------------------------|-------------------|--|
|                                            |        |            |                         |           |                                                       | <b>Current (Continued)</b>               |                   |  |
|                                            |        |            |                         |           |                                                       | <b>Support Services (Continued)</b>      |                   |  |
| School                                     | Type   | County     | Pupil<br>Transportation | Central   | Current Operation<br>Of Non Instructional<br>Services | Current<br>Extracurricular<br>Activities | Capital<br>Outlay |  |
| Toledo City School District                | School | Lucas      | 0                       | 0         | 3,307,941                                             | 2,258,991                                | 269,047           |  |
| Washington Local School District           | School | Lucas      | 3,470,274               | 1,248,445 | 43,356                                                | 990,174                                  | 9,156             |  |
| Jefferson Local School District            | School | Madison    | 566,882                 | 354,334   | 20,639                                                | 449,132                                  | 0                 |  |
| Jonathan Alder Local School District       | School | Madison    | 1,066,055               | 0         | 0                                                     | 249,737                                  | 0                 |  |
| London City School District                | School | Madison    | 888,007                 | 179,964   | 19                                                    | 358,492                                  | 0                 |  |
| Madison-Plains Local School District       | School | Madison    | 1,052,650               | 267,889   | 0                                                     | 371,543                                  | 1,545             |  |
| Austintown Local School District           | School | Mahoning   | 1,685,319               | 0         | 1,676                                                 | 556,526                                  | 3,975             |  |
| Boardman Local School District             | School | Mahoning   | 2,517,948               | 293,075   | 294,053                                               | 824,377                                  | 9,500             |  |
| Campbell City School District              | School | Mahoning   | 422,830                 | 153,642   | 0                                                     | 249,254                                  | 0                 |  |
| Canfield Local School District             | School | Mahoning   | 1,611,781               | 58,095    | 0                                                     | 613,739                                  | 6,837             |  |
| Jackson-Milton Local School District       | School | Mahoning   | 632,538                 | 38,454    | 0                                                     | 333,511                                  | 0                 |  |
| Lowellville Local School District          | School | Mahoning   | 136,043                 | 15,363    | 0                                                     | 227,065                                  | 0                 |  |
| Poland Local School District               | School | Mahoning   | 785,424                 | 0         | 0                                                     | 516,381                                  | 0                 |  |
| Sebring Local School District              | School | Mahoning   | 158,052                 | 3,090     | 0                                                     | 169,049                                  | 0                 |  |
| South Range Local School District          | School | Mahoning   | 969,409                 | 69,182    | 1,701                                                 | 370,058                                  | 0                 |  |
| Springfield Local School District          | School | Mahoning   | 534,263                 | 59,461    | 2,382                                                 | 333,341                                  | 0                 |  |
| Struthers City School District             | School | Mahoning   | 450,974                 | 9,199     | 174                                                   | 508,469                                  | 29,266            |  |
| West Branch Local School District          | School | Mahoning   | 1,223,190               | 255,537   | 37,485                                                | 400,479                                  | 0                 |  |
| Western Reserve Local School District      | School | Mahoning   | 408,577                 | 22,278    | 5,704                                                 | 229,858                                  | 0                 |  |
| Youngstown City School District            | School | Mahoning   | 5,944,817               | 1,418,632 | 12,570                                                | 326,079                                  | 0                 |  |
| Elgin Local School District                | School | Marion     | 882,445                 | 174,112   | 0                                                     | 269,541                                  | 23,082            |  |
| Marion City School District                | School | Marion     | 1,127,528               | 991,472   | 3,455,008                                             | 677,662                                  | 377,070           |  |
| Pleasant Local School District             | School | Marion     | 336,897                 | 21,738    | 0                                                     | 227,138                                  | 20,045            |  |
| Ridgedale Local School District            | School | Marion     | 476,165                 | 30,607    | 0                                                     | 159,974                                  | 0                 |  |
| River Valley Local School District         | School | Marion     | 1,017,130               | 93,944    | 17,395                                                | 34,253                                   | 0                 |  |
| Black River Local School District          | School | Medina     | 795,957                 | 60,099    | 763                                                   | 144,381                                  | 0                 |  |
| Brunswick City School District             | School | Medina     | 4,353,247               | 246,893   | 26,184                                                | 1,436,013                                | 0                 |  |
| Buckeye Local School District              | School | Medina     | 988,968                 | 285       | 2,846                                                 | 299,660                                  | 0                 |  |
| Cloverleaf Local School District           | School | Medina     | 1,908,728               | 45,760    | 293,189                                               | 475,698                                  | 0                 |  |
| Highland Local School District             | School | Medina     | 1,801,469               | 243,533   | 207,235                                               | 1,035,412                                | 26,902            |  |
| Medina City School District                | School | Medina     | 2,530,899               | 365,015   | 68,794                                                | 1,146,895                                | 175,802           |  |
| Wadsworth City School District             | School | Medina     | 1,833,330               | 397,886   | 0                                                     | 658,915                                  | 0                 |  |
| Eastern Local School District              | School | Meigs      | 554,282                 | 78,273    | 7,372                                                 | 169,367                                  | 36,083            |  |
| Meigs Local School District                | School | Meigs      | 1,395,172               | 0         | 0                                                     | 192,608                                  | 0                 |  |
| Southern Local School District             | School | Meigs      | 550,052                 | 271,627   | 4,477                                                 | 124,135                                  | 0                 |  |
| Bethel Local School District               | School | Miami      | 680,029                 | 27,423    | 0                                                     | 148,442                                  | 3,904             |  |
| Covington Exempted Village School District | School | Miami      | 379,159                 | 88,347    | 83,840                                                | 275,195                                  | 0                 |  |
| Miami East Local School District           | School | Miami      | 1,045,551               | 72,143    | 9,097                                                 | 275,509                                  | 0                 |  |
| Piqua City School District                 | School | Miami      | 1,395,358               | 179,345   | 0                                                     | 384,537                                  | 0                 |  |
| Tipp City Exempted Village School District | School | Miami      | 966,230                 | 215,727   | 16,134                                                | 675,893                                  | 5,016             |  |
| Troy City School District                  | School | Miami      | 1,997,628               | 254,880   | 0                                                     | 13,099                                   | 0                 |  |
| Switzerland of Ohio Local School District  | School | Monroe     | 2,423,202               | 55,241    | 0                                                     | 301,607                                  | 0                 |  |
| Brookville Local School District           | School | Montgomery | 734,202                 | 23,580    | 59,727                                                | 372,338                                  | 0                 |  |



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|                                              |        |            |                         |           |                                                       | <b>Expenditures (Continued)</b>          |                   |  |
|----------------------------------------------|--------|------------|-------------------------|-----------|-------------------------------------------------------|------------------------------------------|-------------------|--|
|                                              |        |            |                         |           |                                                       | <b>Current (Continued)</b>               |                   |  |
|                                              |        |            |                         |           |                                                       | <b>Support Services (Continued)</b>      |                   |  |
| School                                       | Type   | County     | Pupil<br>Transportation | Central   | Current Operation<br>Of Non Instructional<br>Services | Current<br>Extracurricular<br>Activities | Capital<br>Outlay |  |
| Centerville City School District             | School | Montgomery | 6,371,744               | 56,479    | 0                                                     | 13,284                                   | 0                 |  |
| Dayton City School District                  | School | Montgomery | 14,888,790              | 6,502,831 | 12,634                                                | 1,389,775                                | 0                 |  |
| Huber Heights City School District           | School | Montgomery | 2,675,771               | 250,228   | 0                                                     | 603,251                                  | 0                 |  |
| Jefferson Township Local School District     | School | Montgomery | 419,498                 | 3,500     | 0                                                     | 57,668                                   | 0                 |  |
| Kettering City School District               | School | Montgomery | 3,548,311               | 917,948   | 470,144                                               | 960,441                                  | 62,913            |  |
| Mad River Local School District              | School | Montgomery | 1,464,743               | 339,622   | 4,771                                                 | 506,062                                  | 177,852           |  |
| Miamisburg City School District              | School | Montgomery | 2,842,545               | 612,048   | 445                                                   | 769,157                                  | 586               |  |
| New Lebanon Local School District            | School | Montgomery | 490,851                 | 0         | 1,376                                                 | 298,953                                  | 1,966             |  |
| Northmont City School District               | School | Montgomery | 2,479,490               | 361,103   | 253,742                                               | 802,017                                  | 607,247           |  |
| Northridge Local School District             | School | Montgomery | 1,333,379               | 147,582   | 1,261                                                 | 422,927                                  | 198,405           |  |
| Oakwood City School District                 | School | Montgomery | 290,435                 | 497,786   | 26,821                                                | 784,299                                  | 0                 |  |
| Trotwood-Madison City School District        | School | Montgomery | 1,609,271               | 757,197   | 5,008,040                                             | 471,861                                  | 33,973            |  |
| Valley View Local School District            | School | Montgomery | 1,129,864               | 79,344    | 0                                                     | 399,496                                  | 0                 |  |
| Vandalia-Butler City School District         | School | Montgomery | 1,342,488               | 202,934   | 292,699                                               | 321,416                                  | 0                 |  |
| West Carrollton City School District         | School | Montgomery | 2,244,637               | 96,720    | 71,109                                                | 587,082                                  | 39,270            |  |
| Morgan Local School District                 | School | Morgan     | 1,900,439               | 43,780    | 0                                                     | 165,066                                  | 0                 |  |
| Cardington-Lincoln Local School District     | School | Morrow     | 509,838                 | 0         | 435                                                   | 139,561                                  | 0                 |  |
| Highland Local School District               | School | Morrow     | 1,272,282               | 0         | 0                                                     | 222,618                                  | 0                 |  |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 526,469                 | 10,467    | 8,760                                                 | 187,610                                  | 116,249           |  |
| Northmor Local School District               | School | Morrow     | 789,978                 | 600       | 0                                                     | 223,310                                  | 0                 |  |
| East Muskingum Local School Dist             | School | Muskingum  | 1,235,369               | 177,121   | 0                                                     | 297,911                                  | 0                 |  |
| Franklin Local School District               | School | Muskingum  | 1,529,587               | 53,737    | 1,847                                                 | 393,182                                  | 74,331            |  |
| Maysville Local School District              | School | Muskingum  | 999,810                 | 52,428    | 0                                                     | 433,459                                  | 0                 |  |
| Tri-Valley Local School District             | School | Muskingum  | 1,967,120               | 422,571   | 0                                                     | 3,389                                    | 650               |  |
| West Muskingum Local School District         | School | Muskingum  | 981,843                 | 48,789    | 9,726                                                 | 7,577                                    | 0                 |  |
| Zanesville City School District              | School | Muskingum  | 1,408,765               | 403,155   | 263,628                                               | 470,244                                  | 0                 |  |
| Caldwell Exempted Village School District    | School | Noble      | 560,191                 | 0         | 4,403                                                 | 142,299                                  | 0                 |  |
| Noble Local School District                  | School | Noble      | 1,140,827               | 2,758     | 2,731                                                 | 139,406                                  | 0                 |  |
| Crooksville Exempted Village School District | School | Perry      | 742,529                 | 0         | 0                                                     | 227,630                                  | 23,000            |  |
| Circleville City School District             | School | Pickaway   | 983,621                 | 77,428    | 0                                                     | 857,578                                  | 0                 |  |
| Logan Elm Local School District              | School | Pickaway   | 1,589,554               | 362,592   | 3,990                                                 | 306,033                                  | 0                 |  |
| Teays Valley Local School District           | School | Pickaway   | 1,776,790               | 388,369   | 31,415                                                | 530,692                                  | 15,336            |  |
| Westfall Local School District               | School | Pickaway   | 1,043,722               | 175,996   | 10,318                                                | 173,337                                  | 155,125           |  |
| Scioto Valley Local School District          | School | Pike       | 967,031                 | 104,454   | 0                                                     | 256,940                                  | 86,984            |  |
| Waverly City School District                 | School | Pike       | 1,070,869               | 0         | 4,657                                                 | 284,919                                  | 246,416           |  |
| Western Local School District                | School | Pike       | 749,806                 | 128,861   | 275                                                   | 136,789                                  | 269,264           |  |
| Aurora City School District                  | School | Portage    | 1,564,968               | 36,437    | 0                                                     | 695,677                                  | 111,051           |  |
| Crestwood Local School District              | School | Portage    | 1,407,601               | 495,540   | 0                                                     | 424,762                                  | 0                 |  |
| Field Local School District                  | School | Portage    | 892,197                 | 38,814    | 30,000                                                | 293,147                                  | 266,342           |  |
| James A. Garfield Local School District      | School | Portage    | 796,256                 | 27,191    | 5,512                                                 | 377,612                                  | 0                 |  |
| Kent City School District                    | School | Portage    | 1,683,314               | 74,894    | 343,592                                               | 867,762                                  | 12,435            |  |
| Ravenna City School District                 | School | Portage    | 1,384,682               | 273,250   | 773                                                   | 588,198                                  | 12,324            |  |
| Rootstown Local School District              | School | Portage    | 680,006                 | 4,160     | 0                                                     | 264,525                                  | 0                 |  |

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|------------------------------------------------------|--------|----------|----------------------|-----------|-------------------------------------------------|-------------------------------------|----------------|--|
|                                                      |        |          |                      |           |                                                 | <b>Current (Continued)</b>          |                |  |
|                                                      |        |          |                      |           |                                                 | <b>Support Services (Continued)</b> |                |  |
| School                                               | Type   | County   | Pupil Transportation | Central   | Current Operation Of Non Instructional Services | Current Extracurricular Activities  | Capital Outlay |  |
| Southeast Local School District                      | School | Portage  | 1,661,610            | 23,820    | 0                                               | 401,946                             | 0              |  |
| Streetsboro City School District                     | School | Portage  | 1,242,067            | 136,772   | 6,301                                           | 501,578                             | 0              |  |
| Waterloo Local School District                       | School | Portage  | 751,796              | 16,677    | 0                                               | 190,088                             | 0              |  |
| Windham Exempted Village School District             | School | Portage  | 322,673              | 11,081    | 0                                               | 165,964                             | 91,204         |  |
| Tri-County North Local School District               | School | Preble   | 508,120              | 24,956    | 0                                               | 286,709                             | 0              |  |
| Clear Fork Valley Local School District              | School | Richland | 1,228,093            | 44,236    | 1,770                                           | 111,236                             | 0              |  |
| Crestview Local School District                      | School | Richland | 721,002              | 21,250    | 93,898                                          | 310,324                             | 0              |  |
| Lucas Local School District                          | School | Richland | 295,616              | 33,082    | 978                                             | 133,328                             | 6,761          |  |
| Madison Local School District                        | School | Richland | 1,557,143            | 155,591   | 0                                               | 471,004                             | 0              |  |
| Mansfield City School District                       | School | Richland | 2,149,692            | 1,164,371 | 1,601,927                                       | 649,316                             | 0              |  |
| Ontario Local School District                        | School | Richland | 719,780              | 19,568    | 0                                               | 331,238                             | 117,559        |  |
| Plymouth Local School District                       | School | Richland | 397,652              | 625       | 0                                               | 276,019                             | 0              |  |
| Shelby City School District                          | School | Richland | 869,197              | 177,219   | 12,129                                          | 446,254                             | 216,895        |  |
| Adena Local School District                          | School | Ross     | 738,976              | 172,673   | 16,332                                          | 176,687                             | 139,233        |  |
| Chillicothe City School District                     | School | Ross     | 1,024,965            | 167,862   | 7,885                                           | 400,743                             | 39,375         |  |
| Huntington Local School District                     | School | Ross     | 1,083,213            | 2,754     | 0                                               | 195,123                             | 30,743         |  |
| Paint Valley Local School District                   | School | Ross     | 637,725              | 0         | 1,247                                           | 146,685                             | 316,845        |  |
| Southeastern Local School District                   | School | Ross     | 941,795              | 125,425   | 0                                               | 190,130                             | 235,734        |  |
| Union-Scioto Local School District                   | School | Ross     | 949,505              | 0         | 1,960                                           | 180,343                             | 206,045        |  |
| Zane Trace Local School District                     | School | Ross     | 861,854              | 136,676   | 0                                               | 187,061                             | 0              |  |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 686,841              | 50,849    | 80                                              | 356,386                             | 2,393          |  |
| Fremont City School District                         | School | Sandusky | 1,444,178            | 566,877   | 1,354                                           | 713,442                             | 85,009         |  |
| Gibsonburg Exempted Village School District          | School | Sandusky | 301,175              | 1,265     | 145,674                                         | 232,096                             | 299,392        |  |
| Woodmore Local School District                       | School | Sandusky | 479,102              | 2,320     | 0                                               | 281,250                             | 0              |  |
| Bloom Vernon Local School District                   | School | Scioto   | 656,429              | 4,110     | 3,154                                           | 142,328                             | 131,463        |  |
| Clay Local School District                           | School | Scioto   | 266,368              | 112       | 0                                               | 65,606                              | 0              |  |
| Green Local School District                          | School | Scioto   | 470,638              | 0         | 180                                             | 90,611                              | 114,028        |  |
| Minford Local School District                        | School | Scioto   | 958,182              | 30,048    | 471                                             | 429,716                             | 51,441         |  |
| New Boston Local School District                     | School | Scioto   | 115,424              | 450       | 2,268                                           | 58,818                              | 0              |  |
| Northwest Local School District                      | School | Scioto   | 1,606,764            | 2,037     | 68,473                                          | 165,763                             | 214,008        |  |
| Portsmouth City School District                      | School | Scioto   | 474,671              | 87,200    | 1,697                                           | 245,002                             | 0              |  |
| Washington-Nile Local School District                | School | Scioto   | 900,112              | 0         | 63                                              | 217,335                             | 104,538        |  |
| Wheelersburg Local School District                   | School | Scioto   | 490,210              | 59,657    | 101,001                                         | 211,906                             | 3,500          |  |
| Bettsville Local School District                     | School | Seneca   | 87,149               | 0         | 9,470                                           | 34,411                              | 0              |  |
| Seneca-East Local School District                    | School | Seneca   | 586,682              | 200,515   | 0                                               | 226,467                             | 0              |  |
| Tiffin City School District                          | School | Seneca   | 1,018,128            | 43,063    | 0                                               | 339,817                             | 58,472         |  |
| Anna Local School District                           | School | Shelby   | 499,484              | 56,731    | 0                                               | 413,980                             | 34,946         |  |
| Botkins Local School District                        | School | Shelby   | 151,737              | 2,097     | 289                                             | 187,624                             | 0              |  |
| Fort Loramie Local School District                   | School | Shelby   | 339,212              | 158,816   | 0                                               | 286,510                             | 0              |  |
| Hardin-Houston Local School District                 | School | Shelby   | 471,386              | 15,467    | 0                                               | 144,584                             | 15,001         |  |
| Russia Local School District                         | School | Shelby   | 225,914              | 80,550    | 2,385                                           | 126,500                             | 0              |  |
| Alliance City School District                        | School | Stark    | 969,646              | 223,206   | 1,874                                           | 512,372                             | 0              |  |
| Canton City School District                          | School | Stark    | 3,457,967            | 2,632,856 | 1,174,797                                       | 1,702,591                           | 33,802         |  |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
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|                                          |        |          |                         |            |                                                       | <b>Expenditures (Continued)</b>          |                   |  |
|------------------------------------------|--------|----------|-------------------------|------------|-------------------------------------------------------|------------------------------------------|-------------------|--|
|                                          |        |          |                         |            |                                                       | <b>Current (Continued)</b>               |                   |  |
|                                          |        |          |                         |            |                                                       | <b>Support Services (Continued)</b>      |                   |  |
| School                                   | Type   | County   | Pupil<br>Transportation | Central    | Current Operation<br>Of Non Instructional<br>Services | Current<br>Extracurricular<br>Activities | Capital<br>Outlay |  |
| Canton Local School District             | School | Stark    | 824,492                 | 386,084    | 83                                                    | 638,543                                  | 0                 |  |
| Fairless Local School District           | School | Stark    | 1,070,195               | 81,266     | 24,751                                                | 393,319                                  | 0                 |  |
| Jackson Local School District            | School | Stark    | 2,890,553               | 358,774    | 4,745                                                 | 1,248,703                                | 0                 |  |
| Lake Local School District               | School | Stark    | 1,766,045               | 143,784    | 42,300                                                | 710,646                                  | 84,884            |  |
| Louisville City School District          | School | Stark    | 1,173,230               | 113,841    | 12,108                                                | 609,968                                  | 0                 |  |
| Marlington Local School District         | School | Stark    | 1,445,137               | 101,250    | 0                                                     | 701,390                                  | 0                 |  |
| Massillon City School District           | School | Stark    | 1,472,475               | 283,325    | 9,351                                                 | 1,012,100                                | 836,170           |  |
| Minerva Local School District            | School | Stark    | 942,840                 | 84,853     | 6,365                                                 | 333,989                                  | 8,000             |  |
| North Canton City School District        | School | Stark    | 2,776,180               | 360,914    | 269,834                                               | 880,106                                  | 405,755           |  |
| Perry Local School District              | School | Stark    | 2,126,112               | 1,011,922  | 199,205                                               | 1,050,421                                | 309,317           |  |
| Plain Local School District              | School | Stark    | 3,090,004               | 207,724    | 0                                                     | 890,861                                  | 0                 |  |
| Sandy Valley Local School District       | School | Stark    | 868,543                 | 11,104     | 0                                                     | 354,353                                  | 0                 |  |
| Tuslaw Local School District             | School | Stark    | 790,224                 | 71,861     | 39,906                                                | 520,470                                  | 0                 |  |
| Akron City School District               | School | Summit   | 12,214,414              | 10,044,704 | 16,927                                                | 2,613,186                                | 1,047,541         |  |
| Barberton City School District           | School | Summit   | 1,051,949               | 464,419    | 125,564                                               | 961,797                                  | 12,216            |  |
| Copley-Fairlawn City School District     | School | Summit   | 1,628,631               | 354,903    | 67,113                                                | 657,733                                  | 6,140             |  |
| Coventry Local School District           | School | Summit   | 1,374,109               | 716,866    | 587,858                                               | 292,227                                  | 0                 |  |
| Cuyahoga Falls City School District      | School | Summit   | 1,413,411               | 50,609     | 3,715                                                 | 796,114                                  | 0                 |  |
| Green Local School District              | School | Summit   | 1,846,564               | 6,695      | 0                                                     | 872,695                                  | 0                 |  |
| Hudson City School District              | School | Summit   | 3,151,775               | 525,875    | 8,637                                                 | 976,546                                  | 0                 |  |
| Mogadore Local School District           | School | Summit   | 357,441                 | 12,715     | 0                                                     | 253,434                                  | 0                 |  |
| Nordonia Hills City School District      | School | Summit   | 2,141,511               | 630,054    | 486                                                   | 1,348,963                                | 0                 |  |
| Norton City School District              | School | Summit   | 1,672,099               | 78,478     | 0                                                     | 472,799                                  | 3,123             |  |
| Revere Local School District             | School | Summit   | 2,138,642               | 327,185    | 0                                                     | 987,161                                  | 49,748            |  |
| Springfield Local School District        | School | Summit   | 1,563,282               | 75,449     | 0                                                     | 594,586                                  | 33,128            |  |
| Stow-Munroe Falls City School District   | School | Summit   | 3,306,602               | 659,912    | 15,595                                                | 906,662                                  | 611,341           |  |
| Tallmadge City School District           | School | Summit   | 2,096,409               | 827,857    | 284,456                                               | 752,800                                  | 97,911            |  |
| Twinsburg City School District           | School | Summit   | 2,773,684               | 507,637    | 0                                                     | 886,412                                  | 372,091           |  |
| Woodridge Local School District          | School | Summit   | 1,652,642               | 269,853    | 4,246                                                 | 635,437                                  | 78,618            |  |
| Bloomfield-Mespo Local School District   | School | Trumbull | 210,001                 | 2,483      | 3,631                                                 | 55,228                                   | 0                 |  |
| Bristol Local School District            | School | Trumbull | 379,608                 | 7,966      | 152                                                   | 168,985                                  | 8,998             |  |
| Brookfield Local School District         | School | Trumbull | 625,250                 | 28,299     | 0                                                     | 235,482                                  | 0                 |  |
| Champion Local School District           | School | Trumbull | 952,520                 | 23,580     | 0                                                     | 296,231                                  | 0                 |  |
| Girard City School District              | School | Trumbull | 523,972                 | 8,000      | 0                                                     | 459,987                                  | 0                 |  |
| Howland Local School District            | School | Trumbull | 1,450,066               | 14,025     | 175                                                   | 535,889                                  | 0                 |  |
| Hubbard Exempted Village School District | School | Trumbull | 1,001,632               | 330,096    | 298,145                                               | 439,422                                  | 1,828,110         |  |
| Joseph Badger Local School District      | School | Trumbull | 787,764                 | 114,292    | 486,438                                               | 187,007                                  | 62,132            |  |
| Labrae Local School District             | School | Trumbull | 522,184                 | 117,701    | 2,540                                                 | 302,948                                  | 0                 |  |
| Lakeview Local School District           | School | Trumbull | 1,084,418               | 171,630    | 27,288                                                | 345,313                                  | 0                 |  |
| Liberty Local School District            | School | Trumbull | 729,192                 | 9,715      | 1,500                                                 | 271,715                                  | 0                 |  |
| Lordstown Local School District          | School | Trumbull | 304,247                 | 0          | 0                                                     | 186,559                                  | 0                 |  |
| Maplewood Local School District          | School | Trumbull | 527,834                 | 78,944     | 58,358                                                | 194,408                                  | 21,694            |  |
| Mathews Local School District            | School | Trumbull | 460,645                 | 51,657     | 0                                                     | 29,471                                   | 0                 |  |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
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|                                                |        |            |                      |           | <b>Expenditures (Continued)</b>                 |                                    |                |
|------------------------------------------------|--------|------------|----------------------|-----------|-------------------------------------------------|------------------------------------|----------------|
|                                                |        |            |                      |           | <b>Current (Continued)</b>                      |                                    |                |
|                                                |        |            |                      |           | <b>Support Services (Continued)</b>             |                                    |                |
| School                                         | Type   | County     | Pupil Transportation | Central   | Current Operation Of Non Instructional Services | Current Extracurricular Activities | Capital Outlay |
| McDonald Local School District                 | School | Trumbull   | 90,993               | 42,848    | 53,709                                          | 156,101                            | 0              |
| Newton Falls Exempted Village School District  | School | Trumbull   | 591,393              | 138,842   | 0                                               | 349,667                            | 0              |
| Niles City School District                     | School | Trumbull   | 1,125,398            | 231,617   | 41,755                                          | 360,270                            | 67,370         |
| Southington Local School District              | School | Trumbull   | 441,311              | 15,460    | 0                                               | 85,436                             | 0              |
| Warren City School District                    | School | Trumbull   | 2,398,020            | 1,216,220 | 12,112                                          | 948,935                            | 24,895         |
| Weathersfield Local School District            | School | Trumbull   | 302,470              | 95        | 0                                               | 264,785                            | 316,280        |
| Claymont City School District                  | School | Tuscarawas | 753,448              | 878       | 0                                               | 432,030                            | 0              |
| Dover City School District                     | School | Tuscarawas | 774,119              | 0         | 0                                               | 689,625                            | 0              |
| Garaway Local School District                  | School | Tuscarawas | 741,587              | 41,155    | 0                                               | 214,001                            | 17,732         |
| Indian Valley Local School District            | School | Tuscarawas | 1,186,412            | 37,510    | 0                                               | 440,939                            | 0              |
| New Philadelphia City School District          | School | Tuscarawas | 929,298              | 0         | 3,319                                           | 691,726                            | 0              |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 699,985              | 259,182   | 2,801                                           | 173,849                            | 74,750         |
| Tuscarawas Valley Local School District        | School | Tuscarawas | 951,595              | 7,603     | 193,442                                         | 299,374                            | 0              |
| Fairbanks Local School District                | School | Union      | 683,951              | 0         | 69,713                                          | 190,571                            | 0              |
| Marysville Exempted Village School District    | School | Union      | 2,145,865            | 439,564   | 1,554                                           | 672,698                            | 0              |
| North Union Local School District              | School | Union      | 840,063              | 7,301     | 0                                               | 259,362                            | 0              |
| Lincolnview Local School District              | School | Van Wert   | 378,779              | 8,071     | 0                                               | 147,224                            | 0              |
| Vinton Local School District                   | School | Vinton     | 2,230,365            | 475,397   | 49,200                                          | 208,856                            | 482,893        |
| Carlisle Local School District                 | School | Warren     | 837,947              | 46,884    | 0                                               | 445,506                            | 0              |
| Franklin City School District                  | School | Warren     | 1,200,300            | 405,431   | 11,673                                          | 615,257                            | 0              |
| Kings Local School District                    | School | Warren     | 3,496,720            | 282,653   | 0                                               | 936,822                            | 0              |
| Little Miami Local School District             | School | Warren     | 3,440,696            | 289,216   | 0                                               | 381,656                            | 201,191        |
| Mason City School District                     | School | Warren     | 5,662,298            | 2,031,604 | 863,213                                         | 1,633,826                          | 0              |
| Springboro Community City School District      | School | Warren     | 3,028,270            | 440,767   | 11,076                                          | 405,402                            | 1,674,018      |
| Belpre City School District                    | School | Washington | 375,812              | 2,714     | 0                                               | 177,610                            | 0              |
| Frontier Local School District                 | School | Washington | 690,810              | 12,913    | 0                                               | 74,381                             | 0              |
| Warren Local School District                   | School | Washington | 1,629,322            | 27,562    | 19,446                                          | 264,788                            | 743,691        |
| Wolf Creek Local School District               | School | Washington | 405,153              | 13,717    | 0                                               | 138,978                            | 58,740         |
| Chippewa Local School District                 | School | Wayne      | 662,010              | 129,680   | 0                                               | 373,308                            | 0              |
| Dalton Local School District                   | School | Wayne      | 418,002              | 36,434    | 0                                               | 255,053                            | 4,032          |
| Wooster City School District                   | School | Wayne      | 1,807,839            | 461,442   | 149,785                                         | 549,915                            | 303,014        |
| Bowling Green City School District             | School | Wood       | 0                    | 0         | 138,328                                         | 551,596                            | 0              |
| Eastwood Local School District                 | School | Wood       | 900,585              | 210,484   | 0                                               | 458,778                            | 354,875        |
| North Baltimore Local School District          | School | Wood       | 310,538              | 0         | 0                                               | 211,075                            | 0              |
| Otsego Local School District                   | School | Wood       | 1,436,497            | 42,915    | 359                                             | 253,831                            | 19,830         |
| Perrysburg Exempted Village School District    | School | Wood       | 1,663,897            | 664,070   | 4,712                                           | 969,315                            | 0              |
| Rossford Exempted Village School District      | School | Wood       | 957,673              | 476,548   | 5,067                                           | 498,822                            | 35,595         |

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| Expenditures (Continued)                                  |         |            |                      |                             |                     |                    |                    |                        |                               |
|-----------------------------------------------------------|---------|------------|----------------------|-----------------------------|---------------------|--------------------|--------------------|------------------------|-------------------------------|
| Debt Service                                              |         |            |                      |                             |                     |                    |                    |                        |                               |
| School                                                    | Type    | County     | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Expenditures       |                        | Excess of Revenues Over Under |
|                                                           |         |            |                      |                             |                     |                    | Other Expenditures | * Total Expenditures * |                               |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 0                    | 0                           | 0                   | 0                  | 0                  | 9,835,752              | 578,079                       |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 1,531                | 324                         | 0                   | 0                  | 0                  | 5,475,113              | 122,454                       |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 0                    | 0                           | 0                   | 0                  | 0                  | 9,392,883              | (620,279)                     |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 0                    | 0                           | 0                   | 0                  | 0                  | 6,261,661              | 982,970                       |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 33,333               | 0                           | 0                   | 0                  | 0                  | 5,763,123              | 844,434                       |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 0                    | 0                           | 0                   | 0                  | 0                  | 4,802,402              | 613,965                       |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 0                    | 1,550                       | 0                   | 0                  | 0                  | 39,074,349             | 2,802,519                     |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 426,993              | 105,290                     | 0                   | 0                  | 0                  | 11,799,096             | (396,403)                     |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 0                    | 0                           | 0                   | 0                  | 0                  | 8,602,616              | (1,121,383)                   |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 0                    | 0                           | 0                   | 0                  | 35,239             | 5,049,540              | 975,253                       |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 17,289               | 2,112                       | 0                   | 0                  | 0                  | 3,644,265              | (115,972)                     |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 58,456               | 5,245                       | 0                   | 0                  | 1,341,726          | 12,521,595             | 2,326,270                     |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 309,384              | 83,812                      | 0                   | 0                  | 0                  | 13,521,228             | 566,065                       |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 30,274               | 3,955                       | 0                   | 0                  | 0                  | 12,158,697             | 4,007,206                     |
| Ehove Career Center                                       | CC/JVSD | Erie       | 442,264              | 358,922                     | 0                   | 0                  | 562,434            | 13,622,730             | 195,535                       |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 3,008                | 968                         | 0                   | 0                  | 0                  | 17,764,661             | 2,481,579                     |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 0                    | 0                           | 0                   | 0                  | 0                  | 6,372,304              | 1,452,255                     |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 0                    | 0                           | 0                   | 0                  | 0                  | 12,781,145             | 154,238                       |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 0                    | 0                           | 0                   | 0                  | 0                  | 49,419,740             | 11,706,196                    |
| Four County Career Center                                 | CC/JVSD | Henry      | 0                    | 0                           | 0                   | 0                  | 0                  | 14,879,229             | 76,950                        |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 0                    | 0                           | 0                   | 0                  | 0                  | 4,926,391              | 173,654                       |
| Knox County Career Center                                 | CC/JVSD | Knox       | 243,818              | 285,891                     | 0                   | 0                  | 0                  | 9,739,796              | (972,165)                     |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 12,629               | 3,310                       | 0                   | 0                  | 0                  | 8,471,435              | (238,415)                     |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 0                    | 0                           | 0                   | 0                  | 0                  | 7,838,446              | (119,950)                     |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 35,886               | 220                         | 0                   | 0                  | 0                  | 10,043,470             | 2,720,273                     |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 409,783              | 9,018                       | 0                   | 0                  | 0                  | 11,560,473             | 685,756                       |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 0                    | 0                           | 0                   | 0                  | 0                  | 19,373,957             | 2,716,047                     |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 23,089               | 14,303                      | 0                   | 0                  | 0                  | 11,322,690             | 1,951,051                     |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 400,000              | 626,288                     | 0                   | 0                  | 0                  | 11,251,027             | 157,362                       |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 191,074              | 40,445                      | 0                   | 0                  | 0                  | 10,581,438             | (51,788)                      |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 0                    | 0                           | 0                   | 0                  | 0                  | 14,005,824             | 1,659,943                     |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 7,279                | 314                         | 0                   | 0                  | 40,020             | 15,234,091             | 2,912,396                     |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 0                    | 0                           | 0                   | 0                  | 0                  | 31,514,579             | 2,601,234                     |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 11,978               | 1,933                       | 0                   | 0                  | 0                  | 14,097,990             | 1,173,404                     |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 0                    | 0                           | 0                   | 0                  | 0                  | 5,624,207              | 489,473                       |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 0                    | 0                           | 0                   | 0                  | 0                  | 10,185,106             | 2,990,016                     |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 346,917              | 543,278                     | 0                   | 0                  | 0                  | 15,141,566             | 87,605                        |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 345,625              | 2,330                       | 0                   | 0                  | 0                  | 14,264,298             | 1,776,496                     |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 11,705               | 91,590                      | 0                   | 0                  | 0                  | 11,579,471             | 2,361,017                     |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 0                    | 0                           | 0                   | 0                  | 0                  | 6,844,418              | (157,703)                     |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 0                    | 0                           | 0                   | 0                  | 0                  | 8,611,027              | (1,121,439)                   |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 0                    | 0                           | 0                   | 0                  | 0                  | 8,371,861              | (1,290,997)                   |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 323,974              | 257,614                     | 0                   | 0                  | 0                  | 13,466,996             | (357,439)                     |

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| Expenditures (Continued)                       |         |            |                      |                             |                     |                    |                                 |                        |                                            |
|------------------------------------------------|---------|------------|----------------------|-----------------------------|---------------------|--------------------|---------------------------------|------------------------|--------------------------------------------|
| Debt Service                                   |         |            |                      |                             |                     |                    |                                 |                        |                                            |
| School                                         | Type    | County     | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Expenditures Other Expenditures | * Total Expenditures * | Excess of Revenues Over Under Expenditures |
| Buckeye Joint Vocational School                | CC/JVSD | Tuscarawas | 54,590               | 2,654                       | 0                   | 0                  | 0                               | 11,912,748             | 451,201                                    |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 0                    | 0                           | 0                   | 0                  | 0                               | 6,194,252              | 1,565,181                                  |
| Warren County Career Center                    | CC/JVSD | Warren     | 113,287              | 35,427                      | 0                   | 0                  | 0                               | 12,172,820             | 1,744,485                                  |
| Washington County Career Center                | CC/JVSD | Washington | 126,786              | 46,227                      | 0                   | 0                  | 0                               | 5,433,793              | 304,787                                    |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 0                    | 0                           | 0                   | 0                  | 0                               | 10,682,298             | 1,346,394                                  |
| Penta Career Center                            | CC/JVSD | Wood       | 51,526               | 8,630                       | 0                   | 0                  | 0                               | 26,297,302             | 1,234,648                                  |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 0                    | 0                           | 0                   | 0                  | 0                               | 3,944,385              | 35,141                                     |
| Brown County Educational Service Center        | ESC     | Brown      | 0                    | 0                           | 0                   | 0                  | 0                               | 4,103,738              | 88,523                                     |
| Clark County Educational Service Center        | ESC     | Clark      | 49,309               | 0                           | 0                   | 0                  | 0                               | 6,145,106              | 365,695                                    |
| Clermont County Educational Service Center     | ESC     | Clermont   | 0                    | 0                           | 0                   | 0                  | 0                               | 16,717,946             | 443,124                                    |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 0                    | 0                           | 0                   | 0                  | 0                               | 3,897,776              | (213,578)                                  |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 58,550               | 20,566                      | 0                   | 0                  | 0                               | 10,206,286             | 591,471                                    |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 19,761               | 942                         | 0                   | 0                  | 0                               | 57,664,146             | (1,686,158)                                |
| North Point Educational Service Center         | ESC     | Erie       | 0                    | 0                           | 0                   | 0                  | 0                               | 18,281,079             | 561,478                                    |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 3,878                | 180                         | 0                   | 0                  | 0                               | 8,514,614              | 313,619                                    |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 275,244              | 107,992                     | 0                   | 0                  | 0                               | 79,547,795             | 6,153,454                                  |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 0                    | 0                           | 0                   | 0                  | 0                               | 16,845,964             | 201,270                                    |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 0                    | 0                           | 0                   | 0                  | 0                               | 3,649,029              | 332,203                                    |
| Geauga County Educational Service Center       | ESC     | Geauga     | 0                    | 0                           | 0                   | 0                  | 0                               | 12,629,105             | 32,176                                     |
| Greene County Educational Service Center       | ESC     | Greene     | 0                    | 0                           | 0                   | 0                  | 0                               | 10,406,597             | 235,108                                    |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 1,692                | 26                          | 0                   | 0                  | 0                               | 8,262,852              | 119,187                                    |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 49,000               | 101,996                     | 0                   | 0                  | 0                               | 33,378,493             | 2,182,492                                  |
| Hancock County Educational Service Center      | ESC     | Hancock    | 0                    | 0                           | 0                   | 0                  | 0                               | 6,731,351              | (8,199)                                    |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 4,070                | 162                         | 0                   | 0                  | 0                               | 4,702,035              | 171,037                                    |
| Knox County Educational Service Center         | ESC     | Knox       | 0                    | 0                           | 0                   | 0                  | 0                               | 5,013,023              | 394,296                                    |
| Lake County Educational Service Center         | ESC     | Lake       | 0                    | 0                           | 0                   | 0                  | 0                               | 10,852,568             | 945,490                                    |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 0                    | 0                           | 0                   | 0                  | 0                               | 2,276,823              | 481,723                                    |
| Lorain County Educational Service Center       | ESC     | Lorain     | 6,801                | 3,014                       | 0                   | 0                  | 0                               | 8,886,683              | (235,964)                                  |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 2,355                | 154                         | 0                   | 0                  | 0                               | 15,561,400             | 3,965,911                                  |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 7,447                | 2,321                       | 0                   | 0                  | 0                               | 19,305,275             | (143,433)                                  |
| Medina County Educational Service Center       | ESC     | Medina     | 0                    | 0                           | 0                   | 0                  | 0                               | 4,264,363              | 146,268                                    |
| Miami County Educational Service Center        | ESC     | Miami      | 11,031               | 54                          | 0                   | 0                  | 0                               | 13,677,723             | 659,727                                    |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 0                    | 0                           | 0                   | 0                  | 0                               | 26,251,912             | 620,953                                    |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 0                    | 0                           | 0                   | 0                  | 0                               | 15,852,545             | (122,739)                                  |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 0                    | 0                           | 0                   | 0                  | 0                               | 3,810,342              | 132,542                                    |
| Portage County Educational Service Center      | ESC     | Portage    | 15,902               | 1,421                       | 0                   | 0                  | 0                               | 8,588,246              | (534,178)                                  |
| Putnam County Educational Service Center       | ESC     | Putnam     | 34,541               | 23,972                      | 0                   | 0                  | 0                               | 3,206,048              | (7,221)                                    |
| Ross-Pike Educational Service District         | ESC     | Ross       | 0                    | 0                           | 0                   | 0                  | 0                               | 6,852,342              | 72,677                                     |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 0                    | 0                           | 0                   | 0                  | 0                               | 9,350,551              | 210,253                                    |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 0                    | 0                           | 0                   | 0                  | 0                               | 18,686,743             | (379,091)                                  |
| Stark County Educational Service Center        | ESC     | Stark      | 15,409               | 22,379                      | 0                   | 0                  | 0                               | 19,120,492             | 237,947                                    |
| Summit County Educational Service Center       | ESC     | Summit     | 74,984               | 34,948                      | 0                   | 0                  | 0                               | 13,902,674             | (586,777)                                  |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 8,655                | 825                         | 0                   | 0                  | 0                               | 14,906,485             | 286,518                                    |

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General

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| Expenditures (Continued)                                 |        |            |                      |                             |                     |                    |                                 |                        |                                            |
|----------------------------------------------------------|--------|------------|----------------------|-----------------------------|---------------------|--------------------|---------------------------------|------------------------|--------------------------------------------|
| Debt Service                                             |        |            |                      |                             |                     |                    |                                 |                        |                                            |
| School                                                   | Type   | County     | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Expenditures Other Expenditures | * Total Expenditures * | Excess of Revenues Over Under Expenditures |
| East Central Ohio Educational Service Center             | ESC    | Tuscarawas | 130,844              | 16,159                      | 0                   | 0                  | 0                               | 10,345,029             | 156,941                                    |
| Wood County Educational Service Center                   | ESC    | Wood       | 0                    | 0                           | 0                   | 0                  | 0                               | 11,453,304             | 393,106                                    |
| Adams County/Ohio Valley School District                 | School | Adams      | 0                    | 0                           | 0                   | 0                  | 0                               | 33,865,922             | 3,949,937                                  |
| Manchester Local School District                         | School | Adams      | 35,793               | 2,680                       | 0                   | 0                  | 0                               | 10,754,664             | 489,671                                    |
| Delphos City School District                             | School | Allen      | 0                    | 0                           | 0                   | 0                  | 0                               | 9,086,455              | 371,723                                    |
| Ashland City School District                             | School | Ashland    | 250,000              | 54,590                      | 0                   | 0                  | 0                               | 29,808,828             | 1,019,045                                  |
| Hillsdale Local School District                          | School | Ashland    | 0                    | 3,083                       | 0                   | 0                  | 0                               | 8,801,307              | 669,986                                    |
| Loudonville-Perrysville Exempted Village School District | School | Ashland    | 85,989               | 45,836                      | 0                   | 0                  | 0                               | 12,526,268             | 317,501                                    |
| Mapleton Local School District                           | School | Ashland    | 0                    | 0                           | 0                   | 0                  | 0                               | 8,204,893              | (168,988)                                  |
| Ashtabula Area City School District                      | School | Ashtabula  | 0                    | 0                           | 0                   | 0                  | 0                               | 33,274,757             | 2,231,591                                  |
| Buckeye Local School District                            | School | Ashtabula  | 0                    | 0                           | 0                   | 0                  | 0                               | 16,716,148             | (105,161)                                  |
| Conneaut Area City School District                       | School | Ashtabula  | 110,000              | 9,050                       | 0                   | 0                  | 0                               | 16,176,104             | 328,558                                    |
| Geneva Area City School District                         | School | Ashtabula  | 0                    | 0                           | 0                   | 0                  | 0                               | 20,560,589             | 627,844                                    |
| Grand Valley Local School District                       | School | Ashtabula  | 0                    | 0                           | 0                   | 0                  | 0                               | 10,740,868             | 394,426                                    |
| Jefferson Area Local School District                     | School | Ashtabula  | 0                    | 0                           | 0                   | 0                  | 0                               | 14,230,423             | 752,247                                    |
| Athens City School District                              | School | Athens     | 18,166               | 0                           | 0                   | 0                  | 0                               | 30,418,922             | (64,711)                                   |
| Federal-Hocking Local School District                    | School | Athens     | 480                  | 573                         | 0                   | 0                  | 0                               | 10,826,512             | 535,586                                    |
| Nelsonville-York City School District                    | School | Athens     | 0                    | 0                           | 0                   | 0                  | 0                               | 10,975,958             | 1,174,400                                  |
| Trimble Local School District                            | School | Athens     | 7,097                | 1,187                       | 0                   | 0                  | 0                               | 8,419,354              | 551,841                                    |
| Minster Local School District                            | School | Auglaize   | 0                    | 0                           | 0                   | 0                  | 0                               | 8,152,250              | 872,248                                    |
| New Bremen Local School District                         | School | Auglaize   | 0                    | 0                           | 0                   | 0                  | 0                               | 8,323,182              | (184,161)                                  |
| Barnesville Exempted Village School District             | School | Belmont    | 72,796               | 18,610                      | 0                   | 0                  | 0                               | 8,863,521              | 2,270,204                                  |
| Bellaire Local School District                           | School | Belmont    | 0                    | 0                           | 0                   | 0                  | 0                               | 11,195,582             | 2,559,739                                  |
| Bridgeport Exempted Village School District              | School | Belmont    | 0                    | 0                           | 0                   | 0                  | 0                               | 7,186,019              | 364,411                                    |
| Martins Ferry City School District                       | School | Belmont    | 188,671              | 146,224                     | 0                   | 0                  | 0                               | 11,061,123             | 2,492,564                                  |
| Shadyside Local School District                          | School | Belmont    | 0                    | 0                           | 0                   | 0                  | 0                               | 5,926,139              | 788,118                                    |
| St. Clairsville-Richland City School District            | School | Belmont    | 57,919               | 21,540                      | 0                   | 0                  | 0                               | 11,817,153             | 2,501,254                                  |
| Union Local School District                              | School | Belmont    | 11,397               | 2,942                       | 0                   | 0                  | 0                               | 12,310,887             | 913,437                                    |
| Eastern Local School District                            | School | Brown      | 0                    | 0                           | 0                   | 0                  | 0                               | 11,826,594             | 572,938                                    |
| Fayetteville-Perry Local School District                 | School | Brown      | 0                    | 0                           | 0                   | 0                  | 0                               | 7,705,130              | 97,603                                     |
| Western Brown Local School District                      | School | Brown      | 102,000              | 18,602                      | 0                   | 0                  | 0                               | 27,034,826             | 893,277                                    |
| Edgewood City School District                            | School | Butler     | 91,445               | 9,876                       | 0                   | 0                  | 0                               | 29,188,180             | 3,672,751                                  |
| Fairfield City School District                           | School | Butler     | 282,816              | 59,632                      | 0                   | 0                  | 0                               | 75,345,615             | 7,433,874                                  |
| Lakota Local School District                             | School | Butler     | 0                    | 0                           | 0                   | 0                  | 0                               | 142,153,269            | 12,535,796                                 |
| Madison Local School District                            | School | Butler     | 0                    | 0                           | 0                   | 0                  | 0                               | 13,238,504             | (355,331)                                  |
| Middletown City School District                          | School | Butler     | 507,325              | 137,216                     | 0                   | 0                  | 0                               | 72,598,825             | 412,656                                    |
| Monroe Local School District                             | School | Butler     | 1,315,500            | 0                           | 0                   | 0                  | 0                               | 18,939,672             | 4,879,255                                  |
| New Miami Local School District                          | School | Butler     | 36,748               | 1,449                       | 0                   | 0                  | 0                               | 6,381,185              | 336,555                                    |
| Ross Local School District                               | School | Butler     | 197,377              | 8,175                       | 0                   | 0                  | 0                               | 22,130,095             | 1,017,293                                  |
| Talawanda School District                                | School | Butler     | 0                    | 0                           | 0                   | 0                  | 0                               | 31,729,868             | 4,189,594                                  |
| Brown Local School District                              | School | Carroll    | 12,926               | 2,626                       | 0                   | 0                  | 0                               | 7,242,748              | 933,493                                    |
| Carrollton Exempted Village School District              | School | Carroll    | 91,092               | 11,796                      | 0                   | 0                  | 0                               | 19,641,571             | 332,523                                    |
| Mechanicsburg Exempted Village School District           | School | Champaign  | 0                    | 0                           | 0                   | 0                  | 0                               | 7,926,292              | 1,299,442                                  |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
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| <b>Expenditures (Continued)</b>               |        |            |                      |                             |                     |                    |                    |                        |                               |
|-----------------------------------------------|--------|------------|----------------------|-----------------------------|---------------------|--------------------|--------------------|------------------------|-------------------------------|
| <b>Debt Service</b>                           |        |            |                      |                             |                     |                    |                    |                        |                               |
| School                                        | Type   | County     | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Expenditures       |                        | Excess of Revenues Over Under |
|                                               |        |            |                      |                             |                     |                    | Other Expenditures | * Total Expenditures * |                               |
| Triad Local School District                   | School | Champaign  | 136,168              | 6,417                       | 0                   | 0                  | 2,612              | 10,078,586             | (5,462)                       |
| Clark Shawnee Local School District           | School | Clark      | 32,187               | 1,121                       | 0                   | 0                  | 0                  | 17,228,774             | 1,184,777                     |
| Greenon Local School District                 | School | Clark      | 0                    | 0                           | 0                   | 0                  | 0                  | 15,458,320             | (473,862)                     |
| Northeastern Local School District            | School | Clark      | 39,408               | 0                           | 0                   | 0                  | 0                  | 27,879,319             | 626,735                       |
| Northwestern Local School District            | School | Clark      | 0                    | 0                           | 0                   | 0                  | 0                  | 15,337,482             | 1,492,937                     |
| Southeastern Local School District            | School | Clark      | 15,766               | 4,490                       | 0                   | 0                  | 0                  | 7,412,322              | 447,169                       |
| Springfield City School District              | School | Clark      | 431,840              | 144,963                     | 0                   | 0                  | 0                  | 81,224,016             | 1,984,908                     |
| Tecumseh Local School District                | School | Clark      | 0                    | 0                           | 0                   | 0                  | 0                  | 26,655,281             | 878,280                       |
| Batavia Local School District                 | School | Clermont   | 84,967               | 41,878                      | 0                   | 0                  | 0                  | 18,546,972             | 571,858                       |
| Bethel-Tate Local School District             | School | Clermont   | 125,447              | 150,007                     | 0                   | 0                  | 0                  | 14,631,794             | 221,444                       |
| Clermont Northeastern Local School District   | School | Clermont   | 0                    | 0                           | 0                   | 0                  | 0                  | 14,513,671             | 2,445,727                     |
| Felicity-Franklin Local School District       | School | Clermont   | 63,342               | 23,695                      | 0                   | 0                  | 0                  | 9,466,810              | 455,588                       |
| Goshen Local School District                  | School | Clermont   | 0                    | 0                           | 0                   | 0                  | 0                  | 24,000,079             | 1,087,797                     |
| Milford Exempted Village School District      | School | Clermont   | 153,734              | 6,028                       | 0                   | 0                  | 0                  | 59,534,595             | 6,968,995                     |
| New Richmond Exempted Village School District | School | Clermont   | 0                    | 0                           | 0                   | 0                  | 0                  | 26,489,550             | 274,315                       |
| West Clermont Local School District           | School | Clermont   | 0                    | 0                           | 0                   | 0                  | 0                  | 61,891,017             | 8,921,361                     |
| Williamsburg Local School District            | School | Clermont   | 83,203               | 15,639                      | 0                   | 0                  | 0                  | 9,287,604              | 417,098                       |
| Blanchester Local School District             | School | Clinton    | 140,000              | 43,023                      | 0                   | 0                  | 0                  | 14,114,169             | 535,076                       |
| Clinton Massie Local School District          | School | Clinton    | 497,389              | 47,891                      | 0                   | 0                  | 0                  | 16,457,454             | (755,835)                     |
| East Clinton Local School District            | School | Clinton    | 35,000               | 6,078                       | 0                   | 0                  | 0                  | 11,845,575             | 868,669                       |
| Wilmington City School District               | School | Clinton    | 81,000               | 9,633                       | 0                   | 0                  | 0                  | 23,925,627             | 1,017,547                     |
| Beaver Local School District                  | School | Columbiana | 77,421               | 7,189                       | 0                   | 0                  | 0                  | 18,688,854             | (768,698)                     |
| Columbiana Exempted Village School District   | School | Columbiana | 64,333               | 60,313                      | 0                   | 0                  | 0                  | 8,927,914              | 176,076                       |
| Crestview Local School District               | School | Columbiana | 74,775               | 16,197                      | 0                   | 0                  | 0                  | 10,966,154             | 32,437                        |
| East Liverpool City School District           | School | Columbiana | 282,000              | 60,239                      | 0                   | 0                  | 0                  | 25,328,867             | (408,943)                     |
| East Palestine City School District           | School | Columbiana | 0                    | 0                           | 0                   | 0                  | 0                  | 10,693,320             | (27,373)                      |
| Lisbon Exempted Village School District       | School | Columbiana | 61,976               | 63,312                      | 0                   | 0                  | 0                  | 8,608,044              | (382,257)                     |
| Salem City School District                    | School | Columbiana | 173,766              | 91,806                      | 0                   | 0                  | 0                  | 20,113,778             | (588,628)                     |
| Southern Local School District                | School | Columbiana | 10,053               | 580                         | 0                   | 0                  | 0                  | 9,042,724              | 310,518                       |
| United Local School District                  | School | Columbiana | 18,157               | 5,683                       | 0                   | 0                  | 0                  | 11,594,269             | 127,277                       |
| Wellsville Local School District              | School | Columbiana | 0                    | 0                           | 0                   | 0                  | 0                  | 8,118,217              | (171,184)                     |
| Coshocton City School District                | School | Coshocton  | 0                    | 0                           | 0                   | 0                  | 0                  | 16,298,644             | (747,753)                     |
| Ridgewood Local School District               | School | Coshocton  | 52,727               | 35,097                      | 19,000              | 0                  | 0                  | 9,157,398              | 1,805,832                     |
| River View Local School District              | School | Coshocton  | 171,702              | 44,184                      | 0                   | 0                  | 0                  | 20,003,348             | (158,960)                     |
| Buckeye Central Local School District         | School | Crawford   | 72,731               | 28,098                      | 0                   | 0                  | 30                 | 7,794,271              | 683,712                       |
| Bucyrus City School District                  | School | Crawford   | 0                    | 0                           | 0                   | 0                  | 0                  | 14,672,243             | 121,149                       |
| Colonel Crawford Local School District        | School | Crawford   | 26,234               | 7,287                       | 0                   | 0                  | 5,779              | 9,294,955              | 58,426                        |
| Galion City School District                   | School | Crawford   | 115,447              | 0                           | 0                   | 0                  | 0                  | 16,692,577             | 134,950                       |
| Wynford Local School District                 | School | Crawford   | 8,184                | 395                         | 0                   | 0                  | 0                  | 10,067,960             | 391,187                       |
| Bay Village City School District              | School | Cuyahoga   | 115,000              | 77,481                      | 0                   | 0                  | 0                  | 30,962,689             | 3,335,996                     |
| Beachwood City School District                | School | Cuyahoga   | 0                    | 0                           | 0                   | 0                  | 0                  | 32,203,840             | 6,244,954                     |
| Bedford City School District                  | School | Cuyahoga   | 230,516              | 87,531                      | 0                   | 0                  | 0                  | 46,573,468             | (1,047,838)                   |
| Berea City School District                    | School | Cuyahoga   | 525,000              | 1,156,257                   | 356,418             | 0                  | 0                  | 79,833,336             | 2,983,132                     |



**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
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| <b>Expenditures (Continued)</b>                           |        |           |            |                |                |              |                    |                        |             |
|-----------------------------------------------------------|--------|-----------|------------|----------------|----------------|--------------|--------------------|------------------------|-------------|
| <b>Debt Service</b>                                       |        |           |            |                |                |              |                    |                        |             |
| School                                                    | Type   | County    | Principal  | Interest And   | Bond           | Other        | Expenditures       |                        | Excess of   |
|                                                           |        |           | Retirement | Fiscal Charges | Issuance Costs | Debt Service | Other Expenditures | * Total Expenditures * |             |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga  | 33,055     | 8,007          | 0              | 0            | 0                  | 45,804,492             | 1,951,591   |
| Brooklyn City School District                             | School | Cuyahoga  | 0          | 0              | 0              | 0            | 0                  | 16,101,926             | (175,032)   |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga  | 143,487    | 142,030        | 0              | 0            | 0                  | 26,656,084             | 3,222,927   |
| Cleveland Heights-University Heights City School District | School | Cuyahoga  | 160,155    | 17,850         | 0              | 0            | 0                  | 108,847,950            | 746,203     |
| Cleveland Municipal School District                       | School | Cuyahoga  | 964,161    | 406,565        | 0              | 0            | 0                  | 668,208,732            | 30,097,187  |
| Cuyahoga Heights Local School District                    | School | Cuyahoga  | 48,622     | 6,623          | 0              | 0            | 0                  | 12,581,421             | 2,953,112   |
| East Cleveland City School District                       | School | Cuyahoga  | 158,890    | 17,414         | 0              | 0            | 0                  | 49,658,057             | (4,529,669) |
| Euclid City School District                               | School | Cuyahoga  | 0          | 0              | 0              | 0            | 0                  | 71,088,559             | 3,040,909   |
| Fairview Park City School District                        | School | Cuyahoga  | 0          | 0              | 0              | 0            | 0                  | 18,123,484             | 3,832,532   |
| Garfield Heights City School District                     | School | Cuyahoga  | 266,014    | 0              | 0              | 0            | 0                  | 36,711,329             | 2,732,497   |
| Independence Local School District                        | School | Cuyahoga  | 23,474     | 1,824          | 0              | 0            | 0                  | 14,865,435             | 2,570,199   |
| Lakewood City School District                             | School | Cuyahoga  | 198,668    | 31,576         | 0              | 0            | 0                  | 68,037,303             | 3,963,097   |
| Maple Heights City School District                        | School | Cuyahoga  | 0          | 0              | 0              | 0            | 0                  | 35,895,131             | 858,376     |
| Mayfield City School District                             | School | Cuyahoga  | 0          | 0              | 0              | 0            | 0                  | 59,956,530             | 9,164,649   |
| North Olmsted City School District                        | School | Cuyahoga  | 260,000    | 188,430        | 0              | 0            | 0                  | 53,873,034             | 1,835,180   |
| North Royalton City School District                       | School | Cuyahoga  | 0          | 0              | 0              | 0            | 0                  | 47,374,807             | 2,326,103   |
| Olmsted Falls City School District                        | School | Cuyahoga  | 134,000    | 11,019         | 0              | 0            | 0                  | 36,890,843             | 3,167,761   |
| Orange City School District                               | School | Cuyahoga  | 6,488      | 588            | 0              | 0            | 0                  | 48,513,930             | 3,389,248   |
| Parma City School District                                | School | Cuyahoga  | 1,672,580  | 475,347        | 0              | 0            | 0                  | 141,420,203            | 3,426,109   |
| Richmond Heights Local School District                    | School | Cuyahoga  | 1,558      | 2,783          | 0              | 0            | 0                  | 12,872,369             | 1,390,847   |
| Rocky River City School District                          | School | Cuyahoga  | 362,300    | 7,750          | 0              | 0            | 0                  | 33,669,583             | 4,627,931   |
| Shaker Heights City School District                       | School | Cuyahoga  | 205,000    | 40,563         | 0              | 0            | 0                  | 87,416,531             | 7,188,909   |
| Solon City School District                                | School | Cuyahoga  | 27,344     | 3,026          | 0              | 0            | 0                  | 65,056,003             | 7,989,423   |
| South Euclid-Lyndhurst City School District               | School | Cuyahoga  | 0          | 0              | 0              | 0            | 0                  | 57,338,713             | 3,180,218   |
| Strongsville City School District                         | School | Cuyahoga  | 516,901    | 216,476        | 0              | 0            | 0                  | 67,619,850             | 7,500,105   |
| Warrensville Heights City School District                 | School | Cuyahoga  | 0          | 0              | 0              | 0            | 0                  | 31,495,144             | 3,014,630   |
| Westlake City School District                             | School | Cuyahoga  | 81,118     | 3,557          | 0              | 0            | 0                  | 52,631,237             | (11,963)    |
| Greenville City School District                           | School | Darke     | 0          | 0              | 0              | 0            | 0                  | 26,260,011             | 1,531,879   |
| Ayersville Local School District                          | School | Defiance  | 239,290    | 10,986         | 0              | 0            | 0                  | 8,251,719              | (49,981)    |
| Big Walnut Local School District                          | School | Delaware  | 0          | 0              | 0              | 0            | 0                  | 29,169,307             | 2,014,992   |
| Buckeye Valley Local School District                      | School | Delaware  | 62,688     | 18,358         | 0              | 0            | 0                  | 21,321,342             | 1,460,524   |
| Delaware City School District                             | School | Delaware  | 159,510    | 68,803         | 0              | 0            | 0                  | 48,914,861             | 1,692,707   |
| Olentangy Local School District                           | School | Delaware  | 248,340    | 29,728         | 0              | 0            | 0                  | 163,726,190            | 24,866,638  |
| Edison Local School District                              | School | Erie      | 31,737     | 2,762          | 0              | 0            | 0                  | 14,265,744             | 644,388     |
| Huron City School District                                | School | Erie      | 292,756    | 91,881         | 0              | 0            | 0                  | 15,654,886             | (1,390,445) |
| Kelleys Island Local School District                      | School | Erie      | 0          | 0              | 0              | 0            | 0                  | 380,508                | 59,412      |
| Margaretta Local School District                          | School | Erie      | 104,000    | 98,975         | 0              | 0            | 0                  | 13,255,452             | 577,548     |
| Perkins Local School District                             | School | Erie      | 0          | 0              | 0              | 0            | 0                  | 21,351,555             | (149,657)   |
| Sandusky City School District                             | School | Erie      | 240,057    | 66,312         | 0              | 0            | 0                  | 42,060,649             | 12,503      |
| Vermilion Local School District                           | School | Erie      | 446,728    | 732,333        | 0              | 0            | 0                  | 22,267,762             | (329,236)   |
| Amanda-Clearcreek Local School District                   | School | Fairfield | 35,053     | 5,098          | 0              | 0            | 0                  | 13,623,573             | 3,272,738   |
| Bloom-Carroll Local School District                       | School | Fairfield | 0          | 0              | 0              | 0            | 0                  | 16,113,836             | 795,568     |
| Fairfield Union Local School District                     | School | Fairfield | 99,400     | 18,386         | 0              | 0            | 0                  | 17,864,441             | 2,947,175   |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
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| Expenditures (Continued)                        |        |           |                      |                             |                     |                    |                                 |                        |                                            |
|-------------------------------------------------|--------|-----------|----------------------|-----------------------------|---------------------|--------------------|---------------------------------|------------------------|--------------------------------------------|
| Debt Service                                    |        |           |                      |                             |                     |                    |                                 |                        |                                            |
| School                                          | Type   | County    | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Expenditures Other Expenditures | * Total Expenditures * | Excess of Revenues Over Under Expenditures |
| Lancaster City School District                  | School | Fairfield | 689,580              | 31,180                      | 0                   | 0                  | 0                               | 57,432,328             | 4,966,541                                  |
| Liberty Union-Thurston Local School District    | School | Fairfield | 0                    | 0                           | 0                   | 0                  | 0                               | 12,227,993             | 1,167,853                                  |
| Pickerington Local School District              | School | Fairfield | 825,887              | 91,455                      | 0                   | 0                  | 0                               | 98,730,708             | 5,180,852                                  |
| Miami Trace Local School District               | School | Fayette   | 0                    | 0                           | 0                   | 0                  | 0                               | 24,790,762             | 1,019,232                                  |
| Washington Court House City School District     | School | Fayette   | 14,089               | 1,430                       | 0                   | 0                  | 0                               | 18,190,251             | 1,320                                      |
| Canal Winchester Local School District          | School | Franklin  | 115,289              | 58,538                      | 0                   | 0                  | 0                               | 34,007,939             | 4,113,320                                  |
| Columbus City School District                   | School | Franklin  | 0                    | 0                           | 0                   | 0                  | 0                               | 702,534,571            | 66,114,660                                 |
| Dublin City School District                     | School | Franklin  | 904                  | 476                         | 0                   | 0                  | 8,009                           | 171,513,977            | 15,251,848                                 |
| Gahanna-Jefferson City School District          | School | Franklin  | 613,714              | 42,164                      | 0                   | 0                  | 0                               | 78,256,648             | 3,330,959                                  |
| Grandview Heights City School District          | School | Franklin  | 138,537              | 8,300                       | 0                   | 0                  | 0                               | 16,974,298             | (960,486)                                  |
| Groveport Madison Local School District         | School | Franklin  | 0                    | 34,549                      | 0                   | 0                  | 0                               | 63,129,599             | 2,020,095                                  |
| Hamilton Local School District                  | School | Franklin  | 0                    | 0                           | 0                   | 0                  | 0                               | 24,860,058             | 479,184                                    |
| Hilliard City School District                   | School | Franklin  | 0                    | 277,500                     | 0                   | 0                  | 0                               | 165,728,979            | 9,830,223                                  |
| New Albany-Plain Local School District          | School | Franklin  | 79,752               | 0                           | 0                   | 0                  | 0                               | 55,724,375             | (19,189)                                   |
| Southwestern City School District               | School | Franklin  | 0                    | 0                           | 0                   | 0                  | 0                               | 205,366,880            | 21,739,865                                 |
| Upper Arlington City School District            | School | Franklin  | 0                    | 0                           | 0                   | 0                  | 0                               | 77,815,629             | 6,759,925                                  |
| Westerville City School District                | School | Franklin  | 0                    | 0                           | 0                   | 0                  | 0                               | 136,192,158            | 31,649,664                                 |
| Whitehall City School District                  | School | Franklin  | 3,064                | 1,166                       | 0                   | 0                  | 0                               | 32,863,212             | 1,125,155                                  |
| Worthington City School District                | School | Franklin  | 0                    | 0                           | 0                   | 0                  | 0                               | 116,893,209            | 15,873,921                                 |
| Archbold Area Local School District             | School | Fulton    | 0                    | 0                           | 0                   | 0                  | 0                               | 11,890,303             | (134,479)                                  |
| Wauseon Exempted Village School District        | School | Fulton    | 0                    | 0                           | 0                   | 0                  | 0                               | 15,451,889             | 440,513                                    |
| Gallia Local School District                    | School | Gallia    | 1,443                | 285                         | 0                   | 0                  | 0                               | 21,939,602             | 19,698                                     |
| Gallipolis City School District                 | School | Gallia    | 0                    | 0                           | 0                   | 0                  | 2,686                           | 19,263,889             | (173,436)                                  |
| Berkshire Local School District                 | School | Geauga    | 78,207               | 3,625                       | 0                   | 0                  | 0                               | 10,917,544             | 358,469                                    |
| Cardinal Local School District                  | School | Geauga    | 65,000               | 16,565                      | 0                   | 0                  | 0                               | 13,393,285             | (187,231)                                  |
| Kenston Local School District                   | School | Geauga    | 0                    | 0                           | 0                   | 0                  | 0                               | 34,535,781             | 206,159                                    |
| Ledgemont Local School District                 | School | Geauga    | 0                    | 0                           | 0                   | 0                  | 0                               | 5,852,086              | 141,466                                    |
| West Geauga Local School District               | School | Geauga    | 0                    | 0                           | 0                   | 0                  | 0                               | 24,324,227             | 2,075,843                                  |
| Beavercreek City School District                | School | Greene    | 0                    | 62,440                      | 0                   | 0                  | 0                               | 71,906,745             | 3,448,968                                  |
| Bellbrook-Sugarcreek Local School District      | School | Greene    | 0                    | 0                           | 0                   | 0                  | 0                               | 22,990,146             | 1,594,587                                  |
| Cedar Cliff Local School District               | School | Greene    | 0                    | 0                           | 0                   | 0                  | 0                               | 6,030,551              | 456,474                                    |
| Fairborn City School District                   | School | Greene    | 0                    | 0                           | 0                   | 0                  | 0                               | 39,093,023             | 4,126,510                                  |
| Greeneview Local School District                | School | Greene    | 0                    | 0                           | 3,400               | 0                  | 0                               | 13,093,916             | (226,026)                                  |
| Xenia Community School District                 | School | Greene    | 409,991              | 78,942                      | 0                   | 0                  | 3,818                           | 40,974,512             | 5,518,911                                  |
| Yellow Springs Exempted Village School District | School | Greene    | 85,218               | 4,707                       | 0                   | 0                  | 0                               | 7,251,401              | 929,263                                    |
| Cambridge City School District                  | School | Guernsey  | 1,707                | 17                          | 0                   | 0                  | 0                               | 20,917,313             | 357,325                                    |
| East Guernsey Local School District             | School | Guernsey  | 61,116               | 18,881                      | 0                   | 0                  | 0                               | 9,665,082              | 531,187                                    |
| Rolling Hills Local School District             | School | Guernsey  | 0                    | 0                           | 0                   | 0                  | 0                               | 15,991,377             | 1,194,715                                  |
| Cincinnati City School District                 | School | Hamilton  | 0                    | 0                           | 0                   | 0                  | 0                               | 448,482,097            | 19,129,234                                 |
| Deer Park Community City School District        | School | Hamilton  | 181,150              | 16,953                      | 0                   | 0                  | 0                               | 12,243,362             | 3,616,318                                  |
| Finneytown Local School District                | School | Hamilton  | 100,000              | 69,204                      | 0                   | 0                  | 0                               | 16,821,725             | 1,611,743                                  |
| Forest Hills Local School District              | School | Hamilton  | 0                    | 0                           | 0                   | 0                  | 0                               | 70,339,701             | 5,632,618                                  |
| Indian Hill Exempted Village School District    | School | Hamilton  | 294,000              | 13,936                      | 0                   | 0                  | 0                               | 29,907,443             | 658,522                                    |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
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| Expenditures (Continued)                        |        |           |                      |                             |                     |                    |                                 |                        |                                            |
|-------------------------------------------------|--------|-----------|----------------------|-----------------------------|---------------------|--------------------|---------------------------------|------------------------|--------------------------------------------|
| Debt Service                                    |        |           |                      |                             |                     |                    |                                 |                        |                                            |
|                                                 |        |           |                      |                             |                     |                    |                                 |                        |                                            |
| School                                          | Type   | County    | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Expenditures Other Expenditures | * Total Expenditures * | Excess of Revenues Over Under Expenditures |
| Loveland City School District                   | School | Hamilton  | 0                    | 0                           | 0                   | 0                  | 0                               | 41,818,837             | 2,409,572                                  |
| Madeira City School District                    | School | Hamilton  | 246,672              | 5,484                       | 0                   | 0                  | 0                               | 17,579,116             | 927,208                                    |
| Mariemont City School District                  | School | Hamilton  | 197,901              | 140,877                     | 0                   | 0                  | 0                               | 20,613,864             | 1,471,319                                  |
| Mt. Healthy City School District                | School | Hamilton  | 50,600               | 8,425                       | 0                   | 0                  | 0                               | 32,993,533             | 3,826,072                                  |
| North College Hill City School District         | School | Hamilton  | 0                    | 0                           | 0                   | 0                  | 0                               | 13,082,927             | 82,616                                     |
| Northwest Local School District                 | School | Hamilton  | 0                    | 0                           | 0                   | 0                  | 0                               | 77,814,417             | 10,973,450                                 |
| Norwood City School District                    | School | Hamilton  | 110,700              | 0                           | 0                   | 0                  | 0                               | 24,079,223             | 3,728,061                                  |
| Oak Hills Local School District                 | School | Hamilton  | 0                    | 0                           | 0                   | 0                  | 0                               | 63,067,538             | 6,374,674                                  |
| Princeton City School District                  | School | Hamilton  | 0                    | 0                           | 0                   | 0                  | 0                               | 66,787,077             | 12,664,667                                 |
| Reading Community City School District          | School | Hamilton  | 305,088              | 75,940                      | 0                   | 0                  | 0                               | 14,855,590             | 320,016                                    |
| Southwest Local School District                 | School | Hamilton  | 0                    | 4,589                       | 0                   | 0                  | 0                               | 29,742,814             | 2,429,835                                  |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 0                    | 0                           | 0                   | 0                  | 0                               | 11,928,152             | 1,197,987                                  |
| Sycamore Community City School District         | School | Hamilton  | 720,000              | 202,644                     | 0                   | 0                  | 0                               | 71,709,616             | 2,902,892                                  |
| Three Rivers Local School District              | School | Hamilton  | 115,000              | 83,233                      | 0                   | 0                  | 0                               | 21,223,389             | 264,275                                    |
| Winton Woods City School District               | School | Hamilton  | 3,356                | 290                         | 0                   | 0                  | 0                               | 40,797,560             | 3,325,437                                  |
| Wyoming City School District                    | School | Hamilton  | 105,000              | 79,611                      | 0                   | 0                  | 0                               | 22,566,890             | 439,558                                    |
| Arcadia Local School District                   | School | Hancock   | 0                    | 0                           | 0                   | 0                  | 0                               | 5,798,932              | 584,992                                    |
| Arlington Local School District                 | School | Hancock   | 35,000               | 6,680                       | 0                   | 0                  | 0                               | 6,087,758              | 23,256                                     |
| Findlay City School District                    | School | Hancock   | 355,548              | 12,906                      | 0                   | 0                  | 0                               | 56,107,444             | 2,680,109                                  |
| Liberty Benton Local School District            | School | Hancock   | 0                    | 0                           | 0                   | 0                  | 0                               | 12,523,730             | 1,170,993                                  |
| Van Buren Local School District                 | School | Hancock   | 0                    | 0                           | 0                   | 0                  | 0                               | 10,681,119             | 429,057                                    |
| Conotton Valley Union Local School District     | School | Harrison  | 0                    | 0                           | 0                   | 0                  | 0                               | 4,611,952              | 575,114                                    |
| Holgate Local School District                   | School | Henry     | 0                    | 0                           | 0                   | 0                  | 0                               | 5,158,168              | 192,004                                    |
| Liberty Center Local School District            | School | Henry     | 103,346              | 0                           | 0                   | 0                  | 0                               | 11,577,585             | 939,152                                    |
| Napoleon Area City School District              | School | Henry     | 120,163              | 4,316                       | 0                   | 0                  | 0                               | 20,700,338             | 735,502                                    |
| Patrick Henry Local School District             | School | Henry     | 83,955               | 0                           | 0                   | 0                  | 4,991                           | 10,279,974             | 748,138                                    |
| Fairfield Local School District                 | School | Highland  | 0                    | 0                           | 0                   | 0                  | 0                               | 7,541,244              | 321,992                                    |
| Greenfield Exempted Village School District     | School | Highland  | 0                    | 0                           | 0                   | 0                  | 0                               | 18,481,353             | 1,328,546                                  |
| Hillsboro City School District                  | School | Highland  | 0                    | 0                           | 0                   | 0                  | 0                               | 22,570,600             | 1,448,030                                  |
| Lynchburg Clay Local School District            | School | Highland  | 46,071               | 10,360                      | 0                   | 0                  | 0                               | 11,475,087             | 188,925                                    |
| Logan-Hocking Local School District             | School | Hocking   | 15,436               | 2,143                       | 0                   | 0                  | 0                               | 32,850,340             | 1,959,500                                  |
| East Holmes Local School District               | School | Holmes    | 0                    | 0                           | 0                   | 0                  | 0                               | 14,614,273             | 961,952                                    |
| West Holmes Local School District               | School | Holmes    | 0                    | 0                           | 0                   | 0                  | 0                               | 22,327,475             | (369,693)                                  |
| Bellevue City School District                   | School | Huron     | 85,166               | 16,449                      | 0                   | 0                  | 0                               | 18,230,174             | 1,282,975                                  |
| Monroeville Local School District               | School | Huron     | 100,763              | 57,262                      | 0                   | 0                  | 0                               | 6,648,953              | (117,472)                                  |
| New London Local School District                | School | Huron     | 8,011                | 1,005                       | 0                   | 0                  | 0                               | 9,623,852              | 7,040                                      |
| Norwalk City School District                    | School | Huron     | 0                    | 0                           | 0                   | 0                  | 0                               | 24,133,597             | (1,458,529)                                |
| South Central Local School District             | School | Huron     | 62,852               | 7,924                       | 0                   | 0                  | 0                               | 8,539,968              | (130,215)                                  |
| Western Reserve Local School District           | School | Huron     | 45,619               | 3,029                       | 0                   | 0                  | 0                               | 11,358,425             | 360,253                                    |
| Willard City School District                    | School | Huron     | 63,136               | 13,485                      | 0                   | 0                  | 0                               | 15,658,333             | 131,644                                    |
| Wellston City School District                   | School | Jackson   | 155,000              | 107,218                     | 0                   | 0                  | 0                               | 14,432,817             | (253,773)                                  |
| Buckeye Local School District                   | School | Jefferson | 5,934                | 10,002                      | 0                   | 0                  | 0                               | 18,158,388             | 8,323                                      |
| Edison Local School District                    | School | Jefferson | 36,340               | 13,536                      | 0                   | 0                  | 0                               | 17,658,923             | 286,099                                    |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
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| Expenditures (Continued)                          |        |           |                      |                             |                     |                    |                                 |                        |                                            |
|---------------------------------------------------|--------|-----------|----------------------|-----------------------------|---------------------|--------------------|---------------------------------|------------------------|--------------------------------------------|
| Debt Service                                      |        |           |                      |                             |                     |                    |                                 |                        |                                            |
| School                                            | Type   | County    | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Expenditures Other Expenditures | * Total Expenditures * | Excess of Revenues Over Under Expenditures |
| Indian Creek Local School District                | School | Jefferson | 49,393               | 7,077                       | 0                   | 0                  | 0                               | 18,249,027             | 1,007,183                                  |
| Steubenville City School District                 | School | Jefferson | 0                    | 0                           | 0                   | 0                  | 0                               | 19,002,470             | 851,600                                    |
| Toronto City School District                      | School | Jefferson | 10,660               | 407                         | 0                   | 0                  | 0                               | 6,491,559              | 512,929                                    |
| Kirtland Local School District                    | School | Lake      | 0                    | 0                           | 0                   | 0                  | 0                               | 13,850,035             | 747,383                                    |
| Mentor Exempted Village School District           | School | Lake      | 0                    | 0                           | 0                   | 0                  | 0                               | 97,640,291             | (855,401)                                  |
| Perry Local School District                       | School | Lake      | 57,336               | 2,680                       | 0                   | 0                  | 0                               | 23,593,734             | 312,224                                    |
| Riverside Local School District                   | School | Lake      | 0                    | 0                           | 0                   | 0                  | 0                               | 36,078,442             | 2,142,969                                  |
| Willoughby-Eastlake City School District          | School | Lake      | 0                    | 0                           | 0                   | 0                  | 0                               | 83,904,264             | 3,567,070                                  |
| Chesapeake Union Exempted Village School District | School | Lawrence  | 0                    | 0                           | 0                   | 0                  | 0                               | 11,784,944             | 348,821                                    |
| Dawson-Bryant Local School District               | School | Lawrence  | 0                    | 0                           | 0                   | 0                  | 0                               | 11,533,860             | 568,535                                    |
| Fairland Local School District                    | School | Lawrence  | 189,000              | 17,535                      | 0                   | 0                  | 0                               | 14,033,835             | (122,901)                                  |
| Ironton City School District                      | School | Lawrence  | 0                    | 0                           | 0                   | 0                  | 0                               | 12,661,677             | 562,427                                    |
| Rock Hill Local School District                   | School | Lawrence  | 260,000              | 72,866                      | 0                   | 0                  | 0                               | 17,098,095             | 1,282,683                                  |
| South Point Local School District                 | School | Lawrence  | 423,586              | 13,281                      | 0                   | 0                  | 0                               | 16,863,947             | (469,221)                                  |
| Symmes Valley Local School District               | School | Lawrence  | 0                    | 0                           | 0                   | 0                  | 0                               | 8,364,501              | (57,183)                                   |
| Granville Exempted Village School District        | School | Licking   | 0                    | 0                           | 0                   | 0                  | 0                               | 23,556,695             | 1,577,544                                  |
| Heath City School District                        | School | Licking   | 13,699               | 14,808                      | 0                   | 0                  | 0                               | 14,513,801             | 895,686                                    |
| Johnstown-Monroe Local School District            | School | Licking   | 0                    | 0                           | 0                   | 0                  | 0                               | 13,579,546             | 2,338,430                                  |
| Lakewood Local School District                    | School | Licking   | 33,824               | 7,023                       | 0                   | 0                  | 0                               | 19,531,422             | 2,916,958                                  |
| Licking Heights Local School District             | School | Licking   | 2,885                | 55,976                      | 0                   | 0                  | 0                               | 30,511,940             | 4,514,181                                  |
| Licking Valley Local School District              | School | Licking   | 337,403              | 53,438                      | 0                   | 0                  | 0                               | 16,787,120             | 1,044,251                                  |
| Newark City School District                       | School | Licking   | 242,425              | 10,299                      | 0                   | 0                  | 0                               | 61,123,229             | 1,078,364                                  |
| North Fork Local School District                  | School | Licking   | 210,005              | 74,016                      | 0                   | 0                  | 0                               | 14,704,807             | 1,088,373                                  |
| Northridge Local School District                  | School | Licking   | 33,781               | 3,970                       | 0                   | 0                  | 0                               | 12,174,833             | 13,781                                     |
| Riverside Local School District                   | School | Logan     | 29,136               | 6,804                       | 0                   | 0                  | 0                               | 6,142,136              | 1,442,561                                  |
| Amherst Exempted Village School District          | School | Lorain    | 100,000              | 18,150                      | 0                   | 0                  | 0                               | 34,987,839             | 2,902,349                                  |
| Avon Lake City School District                    | School | Lorain    | 89,540               | 11,382                      | 0                   | 0                  | 0                               | 36,046,397             | 1,828,836                                  |
| Avon Local School District                        | School | Lorain    | 54,240               | 3,192                       | 0                   | 0                  | 0                               | 33,140,939             | (197,061)                                  |
| Columbia Local School District                    | School | Lorain    | 18,055               | 10,305                      | 0                   | 0                  | 0                               | 8,932,477              | 1,511,740                                  |
| Elyria City School District                       | School | Lorain    | 496,686              | 136,802                     | 0                   | 0                  | 0                               | 70,210,355             | 5,549,203                                  |
| Firelands Local School District                   | School | Lorain    | 65,000               | 44,980                      | 0                   | 0                  | 0                               | 17,001,462             | 1,344,595                                  |
| Keystone Local School District                    | School | Lorain    | 76,703               | 13,537                      | 0                   | 0                  | 0                               | 15,562,066             | (1,295,459)                                |
| Lorain City School District                       | School | Lorain    | 0                    | 152,163                     | 0                   | 0                  | 0                               | 92,372,384             | 604,333                                    |
| Midview Local School District                     | School | Lorain    | 70,642               | 11,679                      | 0                   | 0                  | 0                               | 27,330,959             | 2,195,120                                  |
| North Ridgeville City School District             | School | Lorain    | 76,586               | 1,887                       | 0                   | 0                  | 0                               | 32,150,559             | 6,025,851                                  |
| Oberlin City School District                      | School | Lorain    | 101,143              | 18,716                      | 0                   | 0                  | 0                               | 13,050,721             | 464,018                                    |
| Sheffield-Sheffield Lake City School District     | School | Lorain    | 131,547              | 8,118                       | 0                   | 0                  | 0                               | 19,688,221             | (1,812,327)                                |
| Wellington Exempted Village School District       | School | Lorain    | 50,017               | 3,907                       | 0                   | 0                  | 0                               | 13,808,291             | (895,944)                                  |
| Anthony Wayne Local School District               | School | Lucas     | 0                    | 0                           | 0                   | 0                  | 0                               | 35,959,435             | (772,525)                                  |
| Oregon City School District                       | School | Lucas     | 275,000              | 31,400                      | 0                   | 0                  | 0                               | 38,726,948             | (966,213)                                  |
| Ottawa Hills Local School District                | School | Lucas     | 0                    | 0                           | 0                   | 0                  | 0                               | 12,870,609             | 826,258                                    |
| Springfield Local School District                 | School | Lucas     | 0                    | 0                           | 0                   | 0                  | 0                               | 37,855,223             | (2,931,358)                                |
| Sylvania City School District                     | School | Lucas     | 12,729               | 105                         | 0                   | 0                  | 0                               | 80,145,695             | (1,647,123)                                |

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| Expenditures (Continued)                   |        |            |                      |                             |                     |                    |                                 |                        |                               |
|--------------------------------------------|--------|------------|----------------------|-----------------------------|---------------------|--------------------|---------------------------------|------------------------|-------------------------------|
| Debt Service                               |        |            |                      |                             |                     |                    |                                 |                        |                               |
| School                                     | Type   | County     | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Expenditures Other Expenditures | * Total Expenditures * | Excess of Revenues Over Under |
| Toledo City School District                | School | Lucas      | 0                    | 0                           | 0                   | 0                  | 0                               | 290,432,249            | 29,208,139                    |
| Washington Local School District           | School | Lucas      | 0                    | 0                           | 0                   | 0                  | 0                               | 75,908,976             | (4,127,013)                   |
| Jefferson Local School District            | School | Madison    | 19,672               | 3,148                       | 0                   | 0                  | 36,562                          | 12,139,034             | 662,995                       |
| Jonathan Alder Local School District       | School | Madison    | 85,000               | 5,502                       | 0                   | 0                  | 0                               | 16,729,622             | 377,195                       |
| London City School District                | School | Madison    | 0                    | 0                           | 0                   | 0                  | 0                               | 18,188,974             | 1,831,789                     |
| Madison-Plains Local School District       | School | Madison    | 25,000               | 4,611                       | 0                   | 0                  | 0                               | 13,952,947             | (985,670)                     |
| Austintown Local School District           | School | Mahoning   | 0                    | 0                           | 0                   | 0                  | 0                               | 42,150,582             | 471,892                       |
| Boardman Local School District             | School | Mahoning   | 137,764              | 13,530                      | 0                   | 0                  | 0                               | 41,367,092             | 1,510,035                     |
| Campbell City School District              | School | Mahoning   | 144,000              | 92,711                      | 0                   | 0                  | 0                               | 13,354,550             | 80,074                        |
| Canfield Local School District             | School | Mahoning   | 0                    | 0                           | 0                   | 0                  | 0                               | 23,252,669             | 2,112,278                     |
| Jackson-Milton Local School District       | School | Mahoning   | 0                    | 0                           | 0                   | 0                  | 0                               | 8,847,293              | 44,965                        |
| Lowellville Local School District          | School | Mahoning   | 0                    | 0                           | 0                   | 0                  | 0                               | 4,774,119              | 64,370                        |
| Poland Local School District               | School | Mahoning   | 162,489              | 20,121                      | 0                   | 0                  | 0                               | 19,372,074             | 791,328                       |
| Sebring Local School District              | School | Mahoning   | 0                    | 0                           | 0                   | 0                  | 0                               | 6,398,989              | 108,237                       |
| South Range Local School District          | School | Mahoning   | 0                    | 0                           | 0                   | 0                  | 16,378                          | 11,259,669             | (76,962)                      |
| Springfield Local School District          | School | Mahoning   | 0                    | 0                           | 0                   | 0                  | 0                               | 9,966,313              | 229,578                       |
| Struthers City School District             | School | Mahoning   | 0                    | 0                           | 0                   | 0                  | 0                               | 17,324,574             | 764,929                       |
| West Branch Local School District          | School | Mahoning   | 0                    | 0                           | 0                   | 0                  | 0                               | 17,578,519             | 1,278,155                     |
| Western Reserve Local School District      | School | Mahoning   | 0                    | 0                           | 0                   | 0                  | 0                               | 6,400,393              | 138,429                       |
| Youngstown City School District            | School | Mahoning   | 0                    | 0                           | 0                   | 0                  | 0                               | 105,357,803            | 4,497,184                     |
| Elgin Local School District                | School | Marion     | 17,666               | 1,548                       | 0                   | 0                  | 0                               | 11,706,639             | 1,537,794                     |
| Marion City School District                | School | Marion     | 142,687              | 82,084                      | 0                   | 0                  | 0                               | 47,658,131             | 119,892                       |
| Pleasant Local School District             | School | Marion     | 67,860               | 7,930                       | 0                   | 0                  | 0                               | 10,344,927             | 428,346                       |
| Ridgedale Local School District            | School | Marion     | 56,507               | 12,442                      | 0                   | 0                  | 0                               | 7,902,834              | 345,487                       |
| River Valley Local School District         | School | Marion     | 248,493              | 13,131                      | 0                   | 0                  | 0                               | 15,920,302             | 242,826                       |
| Black River Local School District          | School | Medina     | 0                    | 0                           | 0                   | 0                  | 0                               | 11,770,726             | 1,683,319                     |
| Brunswick City School District             | School | Medina     | 0                    | 0                           | 0                   | 0                  | 0                               | 65,722,880             | (1,855,602)                   |
| Buckeye Local School District              | School | Medina     | 0                    | 0                           | 0                   | 0                  | 0                               | 18,181,066             | 2,866,007                     |
| Cloverleaf Local School District           | School | Medina     | 43,326               | 8,338                       | 0                   | 0                  | 0                               | 24,322,162             | 2,058,550                     |
| Highland Local School District             | School | Medina     | 0                    | 0                           | 0                   | 0                  | 0                               | 27,009,350             | 2,677,127                     |
| Medina City School District                | School | Medina     | 72,873               | 12,631                      | 0                   | 0                  | 0                               | 64,038,984             | 5,169,487                     |
| Wadsworth City School District             | School | Medina     | 175,839              | 3,467                       | 0                   | 0                  | 49,633                          | 39,209,462             | 1,612,688                     |
| Eastern Local School District              | School | Meigs      | 0                    | 0                           | 0                   | 0                  | 0                               | 7,458,610              | 311,211                       |
| Meigs Local School District                | School | Meigs      | 0                    | 0                           | 0                   | 0                  | 0                               | 17,602,146             | 1,409,640                     |
| Southern Local School District             | School | Meigs      | 60,810               | 2,144                       | 0                   | 0                  | 0                               | 7,014,423              | (143,481)                     |
| Bethel Local School District               | School | Miami      | 122,407              | 19,399                      | 0                   | 0                  | 0                               | 7,881,386              | 1,448,517                     |
| Covington Exempted Village School District | School | Miami      | 40,100               | 7,153                       | 0                   | 0                  | 47,731                          | 7,710,069              | 1,152,906                     |
| Miami East Local School District           | School | Miami      | 0                    | 0                           | 0                   | 0                  | 24,677                          | 11,628,006             | 2,828,224                     |
| Piqua City School District                 | School | Miami      | 0                    | 0                           | 0                   | 0                  | 0                               | 29,922,677             | 2,258,998                     |
| Tipp City Exempted Village School District | School | Miami      | 58,319               | 25,445                      | 0                   | 0                  | 0                               | 21,060,555             | 1,515,154                     |
| Troy City School District                  | School | Miami      | 75,964               | 0                           | 0                   | 0                  | 0                               | 41,960,515             | 734,799                       |
| Switzerland of Ohio Local School District  | School | Monroe     | 3,276                | 1,710                       | 0                   | 0                  | 0                               | 22,906,615             | 4,421,282                     |
| Brookville Local School District           | School | Montgomery | 0                    | 0                           | 0                   | 0                  | 0                               | 12,542,821             | 348,325                       |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
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| Expenditures (Continued)                     |        |            |                      |                             |                     |                    |                                 |                        |                                            |
|----------------------------------------------|--------|------------|----------------------|-----------------------------|---------------------|--------------------|---------------------------------|------------------------|--------------------------------------------|
| Debt Service                                 |        |            |                      |                             |                     |                    |                                 |                        |                                            |
| School                                       | Type   | County     | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Expenditures Other Expenditures | * Total Expenditures * | Excess of Revenues Over Under Expenditures |
| Centerville City School District             | School | Montgomery | 0                    | 0                           | 0                   | 0                  | 0                               | 82,498,188             | 5,277,893                                  |
| Dayton City School District                  | School | Montgomery | 475,000              | 564,975                     | 0                   | 0                  | 0                               | 228,797,974            | (8,181,553)                                |
| Huber Heights City School District           | School | Montgomery | 0                    | 0                           | 0                   | 0                  | 0                               | 55,588,753             | 6,391,124                                  |
| Jefferson Township Local School District     | School | Montgomery | 14,963               | 2,523                       | 0                   | 0                  | 98,257                          | 6,564,383              | 815,493                                    |
| Kettering City School District               | School | Montgomery | 0                    | 38,547                      | 0                   | 0                  | 0                               | 83,815,771             | 2,712,369                                  |
| Mad River Local School District              | School | Montgomery | 168,000              | 49,737                      | 0                   | 0                  | 0                               | 35,788,387             | 3,255,139                                  |
| Miamisburg City School District              | School | Montgomery | 58,408               | 6,221                       | 0                   | 0                  | 0                               | 47,366,986             | 2,346,413                                  |
| New Lebanon Local School District            | School | Montgomery | 0                    | 0                           | 0                   | 0                  | 0                               | 10,333,389             | 932,059                                    |
| Northmont City School District               | School | Montgomery | 123,984              | 8,731                       | 0                   | 0                  | 0                               | 48,704,106             | 1,083,907                                  |
| Northridge Local School District             | School | Montgomery | 0                    | 30,600                      | 0                   | 0                  | 0                               | 19,696,215             | 951,082                                    |
| Oakwood City School District                 | School | Montgomery | 87,717               | 10,117                      | 0                   | 0                  | 0                               | 23,900,471             | (1,014,248)                                |
| Trotwood-Madison City School District        | School | Montgomery | 99,901               | 8,628                       | 0                   | 0                  | 0                               | 29,097,504             | 4,331,424                                  |
| Valley View Local School District            | School | Montgomery | 155,608              | 18,781                      | 0                   | 0                  | 0                               | 16,744,130             | 981,101                                    |
| Vandalia-Butler City School District         | School | Montgomery | 383,810              | 227,387                     | 0                   | 0                  | 0                               | 29,617,779             | 2,324,083                                  |
| West Carrollton City School District         | School | Montgomery | 140,000              | 91,272                      | 0                   | 0                  | 0                               | 38,630,073             | (723,574)                                  |
| Morgan Local School District                 | School | Morgan     | 46,172               | 7,470                       | 0                   | 0                  | 0                               | 19,221,314             | 1,028,102                                  |
| Cardington-Lincoln Local School District     | School | Morrow     | 0                    | 0                           | 0                   | 0                  | 0                               | 10,567,899             | 260,467                                    |
| Highland Local School District               | School | Morrow     | 0                    | 0                           | 0                   | 0                  | 0                               | 14,490,500             | 1,386,963                                  |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 0                    | 26,128                      | 0                   | 0                  | 0                               | 12,536,293             | 177,066                                    |
| Northmor Local School District               | School | Morrow     | 0                    | 0                           | 0                   | 0                  | 0                               | 10,746,301             | 376,777                                    |
| East Muskingum Local School Dist             | School | Muskingum  | 31,186               | 4,808                       | 0                   | 0                  | 0                               | 17,777,087             | 86,572                                     |
| Franklin Local School District               | School | Muskingum  | 43,362               | 5,660                       | 0                   | 0                  | 0                               | 19,793,235             | 640,704                                    |
| Maysville Local School District              | School | Muskingum  | 59,085               | 9,919                       | 0                   | 0                  | 0                               | 19,069,642             | 610,040                                    |
| Tri-Valley Local School District             | School | Muskingum  | 0                    | 18,398                      | 0                   | 0                  | 0                               | 25,443,854             | 952,861                                    |
| West Muskingum Local School District         | School | Muskingum  | 64,638               | 77,685                      | 0                   | 0                  | 0                               | 14,444,953             | 2,343,206                                  |
| Zanesville City School District              | School | Muskingum  | 9,380                | 1,620                       | 0                   | 0                  | 0                               | 36,778,604             | 131,730                                    |
| Caldwell Exempted Village School District    | School | Noble      | 3,372                | 1,068                       | 0                   | 0                  | 0                               | 7,594,167              | 1,256,582                                  |
| Noble Local School District                  | School | Noble      | 54,686               | 16,806                      | 0                   | 0                  | 0                               | 10,283,738             | 166,166                                    |
| Crooksville Exempted Village School District | School | Perry      | 84,024               | 16,655                      | 0                   | 0                  | 0                               | 9,889,835              | 118,609                                    |
| Circleville City School District             | School | Pickaway   | 55,174               | 23,746                      | 0                   | 0                  | 916,545                         | 22,214,010             | 210,074                                    |
| Logan Elm Local School District              | School | Pickaway   | 0                    | 0                           | 0                   | 0                  | 0                               | 17,597,561             | 1,846,578                                  |
| Teays Valley Local School District           | School | Pickaway   | 80,494               | 12,060                      | 0                   | 0                  | 0                               | 29,779,170             | 4,152,953                                  |
| Westfall Local School District               | School | Pickaway   | 0                    | 0                           | 0                   | 0                  | 0                               | 13,411,853             | 1,868,730                                  |
| Scioto Valley Local School District          | School | Pike       | 64,433               | 18,375                      | 0                   | 0                  | 0                               | 13,728,482             | 1,728,389                                  |
| Waverly City School District                 | School | Pike       | 1,279,779            | 75,094                      | 0                   | 0                  | 0                               | 16,775,719             | 370,604                                    |
| Western Local School District                | School | Pike       | 0                    | 6,931                       | 0                   | 0                  | 0                               | 8,393,430              | (364,815)                                  |
| Aurora City School District                  | School | Portage    | 141,624              | 338,163                     | 0                   | 0                  | 0                               | 31,073,404             | 4,571,026                                  |
| Crestwood Local School District              | School | Portage    | 201,900              | 52,112                      | 0                   | 0                  | 0                               | 20,049,437             | 983,215                                    |
| Field Local School District                  | School | Portage    | 53,084               | 10,111                      | 0                   | 0                  | 0                               | 18,782,501             | 1,079,843                                  |
| James A. Garfield Local School District      | School | Portage    | 34,442               | 8,008                       | 0                   | 0                  | 0                               | 12,548,594             | 343,184                                    |
| Kent City School District                    | School | Portage    | 97,715               | 38,310                      | 0                   | 0                  | 0                               | 44,448,993             | 2,954,210                                  |
| Ravenna City School District                 | School | Portage    | 76,240               | 8,396                       | 0                   | 0                  | 0                               | 26,940,409             | 1,177,431                                  |
| Rootstown Local School District              | School | Portage    | 0                    | 0                           | 0                   | 0                  | 0                               | 11,031,183             | 1,084,750                                  |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
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| Expenditures (Continued)                             |        |          |                      |                             |                     |                    |                    |                        |                               |
|------------------------------------------------------|--------|----------|----------------------|-----------------------------|---------------------|--------------------|--------------------|------------------------|-------------------------------|
| Debt Service                                         |        |          |                      |                             |                     |                    |                    |                        |                               |
| School                                               | Type   | County   | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Expenditures       |                        | Excess of Revenues Over Under |
|                                                      |        |          |                      |                             |                     |                    | Other Expenditures | * Total Expenditures * |                               |
| Southeast Local School District                      | School | Portage  | 13,687               | 2,726                       | 0                   | 0                  | 0                  | 16,776,433             | 2,596,426                     |
| Streetsboro City School District                     | School | Portage  | 0                    | 0                           | 0                   | 0                  | 0                  | 21,593,755             | 1,974,376                     |
| Waterloo Local School District                       | School | Portage  | 0                    | 0                           | 0                   | 0                  | 0                  | 10,248,840             | 848,168                       |
| Windham Exempted Village School District             | School | Portage  | 30,309               | 4,158                       | 0                   | 0                  | 0                  | 7,283,752              | 644,866                       |
| Tri-County North Local School District               | School | Preble   | 0                    | 0                           | 0                   | 0                  | 0                  | 8,535,102              | 323,364                       |
| Clear Fork Valley Local School District              | School | Richland | 0                    | 0                           | 0                   | 0                  | 0                  | 14,424,177             | 1,275,464                     |
| Crestview Local School District                      | School | Richland | 0                    | 0                           | 0                   | 0                  | 22,462             | 10,388,402             | (60,731)                      |
| Lucas Local School District                          | School | Richland | 37,000               | 1,648                       | 0                   | 0                  | 0                  | 5,103,898              | 644,198                       |
| Madison Local School District                        | School | Richland | 17,953               | 2,926                       | 0                   | 0                  | 374,109            | 30,921,631             | (1,087,680)                   |
| Mansfield City School District                       | School | Richland | 0                    | 140,189                     | 0                   | 0                  | 0                  | 53,882,776             | (763,532)                     |
| Ontario Local School District                        | School | Richland | 78,341               | 43,725                      | 0                   | 0                  | 0                  | 15,941,828             | (405,104)                     |
| Plymouth Local School District                       | School | Richland | 48,082               | 38,438                      | 0                   | 0                  | 0                  | 8,132,083              | 195,672                       |
| Shelby City School District                          | School | Richland | 48,131               | 10,171                      | 0                   | 0                  | 0                  | 17,316,441             | 644,317                       |
| Adena Local School District                          | School | Ross     | 60,429               | 2,409                       | 0                   | 0                  | 0                  | 10,742,553             | (360,230)                     |
| Chillicothe City School District                     | School | Ross     | 100,580              | 14,392                      | 0                   | 0                  | 0                  | 26,442,959             | 2,523,798                     |
| Huntington Local School District                     | School | Ross     | 77,818               | 17,337                      | 0                   | 0                  | 0                  | 12,222,511             | (115,333)                     |
| Paint Valley Local School District                   | School | Ross     | 45,029               | 1,017                       | 0                   | 0                  | 0                  | 9,176,781              | 760,053                       |
| Southeastern Local School District                   | School | Ross     | 40,000               | 63,576                      | 0                   | 0                  | 0                  | 10,730,227             | 767,017                       |
| Union-Scioto Local School District                   | School | Ross     | 422,871              | 104,360                     | 0                   | 0                  | 0                  | 19,150,010             | (78,507)                      |
| Zane Trace Local School District                     | School | Ross     | 169,687              | 119,060                     | 0                   | 0                  | 0                  | 12,168,681             | 625,621                       |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 0                    | 0                           | 0                   | 0                  | 0                  | 18,738,942             | 2,957,900                     |
| Fremont City School District                         | School | Sandusky | 0                    | 0                           | 0                   | 0                  | 0                  | 36,366,702             | 2,385,112                     |
| Gibsonburg Exempted Village School District          | School | Sandusky | 58,909               | 10,421                      | 0                   | 0                  | 0                  | 9,690,220              | (858,165)                     |
| Woodmore Local School District                       | School | Sandusky | 16,197               | 2,933                       | 0                   | 0                  | 0                  | 9,506,888              | (218,082)                     |
| Bloom Vernon Local School District                   | School | Scioto   | 50,000               | 18,150                      | 0                   | 0                  | 0                  | 8,966,538              | 416,341                       |
| Clay Local School District                           | School | Scioto   | 33,341               | 0                           | 0                   | 0                  | 0                  | 5,545,893              | 242,913                       |
| Green Local School District                          | School | Scioto   | 66,360               | 3,649                       | 0                   | 0                  | 0                  | 6,267,683              | 231,043                       |
| Minford Local School District                        | School | Scioto   | 294,584              | 45,422                      | 0                   | 0                  | 0                  | 14,280,936             | 182,177                       |
| New Boston Local School District                     | School | Scioto   | 0                    | 0                           | 0                   | 0                  | 0                  | 4,807,146              | (391,205)                     |
| Northwest Local School District                      | School | Scioto   | 227,000              | 64,731                      | 0                   | 0                  | 0                  | 16,476,141             | 376,530                       |
| Portsmouth City School District                      | School | Scioto   | 41,956               | 8,590                       | 0                   | 0                  | 0                  | 25,807,524             | (558,226)                     |
| Washington-Nile Local School District                | School | Scioto   | 64,855               | 21,473                      | 0                   | 0                  | 0                  | 14,115,243             | 488,491                       |
| Wheelersburg Local School District                   | School | Scioto   | 59,000               | 11,957                      | 0                   | 0                  | 0                  | 12,508,905             | 120,287                       |
| Bettsville Local School District                     | School | Seneca   | 6,308                | 506                         | 0                   | 0                  | 0                  | 2,709,362              | (360,741)                     |
| Seneca-East Local School District                    | School | Seneca   | 34,317               | 6,973                       | 0                   | 0                  | 0                  | 8,362,587              | 191,857                       |
| Tiffin City School District                          | School | Seneca   | 75,344               | 22,376                      | 59,000              | 0                  | 0                  | 22,052,620             | 1,446,923                     |
| Anna Local School District                           | School | Shelby   | 0                    | 0                           | 0                   | 0                  | 0                  | 10,308,291             | 558,707                       |
| Botkins Local School District                        | School | Shelby   | 20,152               | 0                           | 0                   | 0                  | 0                  | 4,876,127              | 671,944                       |
| Fort Loramie Local School District                   | School | Shelby   | 25,000               | 0                           | 0                   | 0                  | 0                  | 7,118,279              | 747,907                       |
| Hardin-Houston Local School District                 | School | Shelby   | 0                    | 0                           | 0                   | 0                  | 0                  | 7,805,130              | 308,760                       |
| Russia Local School District                         | School | Shelby   | 0                    | 0                           | 0                   | 0                  | 0                  | 3,838,419              | 109,130                       |
| Alliance City School District                        | School | Stark    | 15,000               | 140,975                     | 0                   | 0                  | 0                  | 29,342,148             | (427,706)                     |
| Canton City School District                          | School | Stark    | 0                    | 0                           | 0                   | 0                  | 0                  | 113,227,865            | (5,039,173)                   |

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| Expenditures (Continued)                 |        |          |                      |                             |                     |                    |                                 |                        |                                            |
|------------------------------------------|--------|----------|----------------------|-----------------------------|---------------------|--------------------|---------------------------------|------------------------|--------------------------------------------|
| Debt Service                             |        |          |                      |                             |                     |                    |                                 |                        |                                            |
| School                                   | Type   | County   | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Expenditures Other Expenditures | * Total Expenditures * | Excess of Revenues Over Under Expenditures |
| Canton Local School District             | School | Stark    | 0                    | 0                           | 0                   | 0                  | 0                               | 21,241,497             | 718,804                                    |
| Fairless Local School District           | School | Stark    | 0                    | 0                           | 0                   | 0                  | 61,938                          | 15,111,029             | (282,364)                                  |
| Jackson Local School District            | School | Stark    | 0                    | 0                           | 0                   | 0                  | 1,000                           | 46,370,213             | 6,263,172                                  |
| Lake Local School District               | School | Stark    | 0                    | 133,719                     | 0                   | 0                  | 0                               | 28,461,730             | 1,260,856                                  |
| Louisville City School District          | School | Stark    | 0                    | 0                           | 0                   | 0                  | 0                               | 23,422,131             | 1,095,771                                  |
| Marlington Local School District         | School | Stark    | 0                    | 0                           | 0                   | 0                  | 0                               | 20,884,252             | 1,162,837                                  |
| Massillon City School District           | School | Stark    | 173,860              | 1,690                       | 0                   | 0                  | 0                               | 38,580,645             | 3,567,019                                  |
| Minerva Local School District            | School | Stark    | 175,141              | 9,787                       | 0                   | 0                  | 0                               | 15,753,376             | 867,970                                    |
| North Canton City School District        | School | Stark    | 256,024              | 21,172                      | 0                   | 0                  | 2,045,045                       | 43,229,003             | (2,282,895)                                |
| Perry Local School District              | School | Stark    | 330,000              | 295,803                     | 0                   | 0                  | 0                               | 42,684,797             | (1,505,857)                                |
| Plain Local School District              | School | Stark    | 0                    | 0                           | 0                   | 0                  | 0                               | 46,163,987             | 4,313,220                                  |
| Sandy Valley Local School District       | School | Stark    | 0                    | 0                           | 0                   | 0                  | 0                               | 13,017,824             | 455,380                                    |
| Tuslaw Local School District             | School | Stark    | 54,028               | 15,030                      | 0                   | 0                  | 0                               | 11,979,138             | 688,754                                    |
| Akron City School District               | School | Summit   | 0                    | 0                           | 0                   | 0                  | 0                               | 303,089,836            | 19,703,359                                 |
| Barberton City School District           | School | Summit   | 0                    | 0                           | 0                   | 0                  | 0                               | 36,735,575             | 4,596,781                                  |
| Copley-Fairlawn City School District     | School | Summit   | 35,383               | 3,017                       | 0                   | 0                  | 0                               | 30,125,017             | 6,088,727                                  |
| Coventry Local School District           | School | Summit   | 659,332              | 214,691                     | 0                   | 0                  | 0                               | 21,723,904             | 46,897                                     |
| Cuyahoga Falls City School District      | School | Summit   | 30,941               | 4,879                       | 0                   | 0                  | 15,548                          | 48,447,884             | 1,772,895                                  |
| Green Local School District              | School | Summit   | 0                    | 48,800                      | 0                   | 0                  | 0                               | 34,576,004             | 5,075,067                                  |
| Hudson City School District              | School | Summit   | 615,296              | 126,423                     | 0                   | 0                  | 0                               | 56,432,994             | 8,367,517                                  |
| Mogadore Local School District           | School | Summit   | 0                    | 0                           | 0                   | 0                  | 0                               | 9,204,386              | (149,759)                                  |
| Nordonia Hills City School District      | School | Summit   | 0                    | 0                           | 0                   | 0                  | 0                               | 38,641,279             | 7,347,662                                  |
| Norton City School District              | School | Summit   | 23,006               | 4,073                       | 0                   | 0                  | 0                               | 21,935,059             | 7,990                                      |
| Revere Local School District             | School | Summit   | 0                    | 82,902                      | 0                   | 0                  | 0                               | 31,788,440             | 5,225,933                                  |
| Springfield Local School District        | School | Summit   | 25,091               | 2,677                       | 0                   | 0                  | 0                               | 27,663,317             | 289,142                                    |
| Stow-Munroe Falls City School District   | School | Summit   | 113,711              | 46,971                      | 0                   | 0                  | 0                               | 52,024,560             | 7,624,502                                  |
| Tallmadge City School District           | School | Summit   | 0                    | 0                           | 0                   | 0                  | 0                               | 25,657,328             | 2,168,852                                  |
| Twinsburg City School District           | School | Summit   | 350,273              | 136,402                     | 0                   | 0                  | 0                               | 40,863,065             | 4,638,653                                  |
| Woodridge Local School District          | School | Summit   | 25,192               | 2,591                       | 0                   | 0                  | 0                               | 23,081,618             | 3,219,432                                  |
| Bloomfield-Mespo Local School District   | School | Trumbull | 8,514                | 2,406                       | 0                   | 0                  | 0                               | 2,951,645              | 99,993                                     |
| Bristol Local School District            | School | Trumbull | 0                    | 0                           | 0                   | 0                  | 0                               | 6,577,252              | 149,480                                    |
| Brookfield Local School District         | School | Trumbull | 9,805                | 10,919                      | 0                   | 0                  | 0                               | 9,398,258              | 252,276                                    |
| Champion Local School District           | School | Trumbull | 143,210              | 31,149                      | 0                   | 0                  | 0                               | 12,884,048             | 819,530                                    |
| Girard City School District              | School | Trumbull | 100,000              | 26,250                      | 0                   | 0                  | 0                               | 14,517,634             | 45,088                                     |
| Howland Local School District            | School | Trumbull | 0                    | 0                           | 0                   | 0                  | 0                               | 27,227,155             | 1,888,524                                  |
| Hubbard Exempted Village School District | School | Trumbull | 0                    | 31,973                      | 20,000              | 0                  | 0                               | 19,514,593             | (2,022,076)                                |
| Joseph Badger Local School District      | School | Trumbull | 0                    | 0                           | 0                   | 0                  | 0                               | 7,576,892              | 95,131                                     |
| Labrae Local School District             | School | Trumbull | 47,000               | 96,027                      | 0                   | 0                  | 5,160                           | 12,653,232             | (78,314)                                   |
| Lakeview Local School District           | School | Trumbull | 0                    | 0                           | 0                   | 0                  | 0                               | 15,664,064             | (213,091)                                  |
| Liberty Local School District            | School | Trumbull | 26,895               | 45,935                      | 0                   | 0                  | 0                               | 12,345,079             | 2,324,593                                  |
| Lordstown Local School District          | School | Trumbull | 28,553               | 8,975                       | 0                   | 0                  | 0                               | 6,285,401              | (23,190)                                   |
| Maplewood Local School District          | School | Trumbull | 0                    | 0                           | 0                   | 0                  | 0                               | 8,559,847              | (47,831)                                   |
| Mathews Local School District            | School | Trumbull | 0                    | 0                           | 0                   | 0                  | 0                               | 7,756,001              | 1,125,246                                  |



**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
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| <b>Expenditures (Continued)</b>                |        |            |            |                |                |              |                    |                        |             |
|------------------------------------------------|--------|------------|------------|----------------|----------------|--------------|--------------------|------------------------|-------------|
| <b>Debt Service</b>                            |        |            |            |                |                |              |                    |                        |             |
| School                                         | Type   | County     | Principal  | Interest And   | Bond           | Other        | Expenditures       |                        | Excess of   |
|                                                |        |            | Retirement | Fiscal Charges | Issuance Costs | Debt Service | Other Expenditures | * Total Expenditures * |             |
| McDonald Local School District                 | School | Trumbull   | 20,761     | 2,003          | 0              | 0            | 0                  | 5,931,834              | 1,171,729   |
| Newton Falls Exempted Village School District  | School | Trumbull   | 0          | 0              | 0              | 0            | 0                  | 11,491,753             | (115,339)   |
| Niles City School District                     | School | Trumbull   | 0          | 0              | 0              | 0            | 0                  | 23,031,405             | 16,966      |
| Southington Local School District              | School | Trumbull   | 0          | 0              | 0              | 0            | 0                  | 5,053,507              | (74,207)    |
| Warren City School District                    | School | Trumbull   | 0          | 0              | 0              | 0            | 0                  | 60,506,520             | 1,860,563   |
| Weathersfield Local School District            | School | Trumbull   | 128,892    | 20,554         | 0              | 0            | 0                  | 8,919,710              | (293,514)   |
| Claymont City School District                  | School | Tuscarawas | 35,808     | 12,216         | 0              | 0            | 0                  | 18,554,507             | 28,547      |
| Dover City School District                     | School | Tuscarawas | 30,403     | 5,033          | 0              | 0            | 0                  | 21,606,394             | (485,427)   |
| Garaway Local School District                  | School | Tuscarawas | 0          | 0              | 0              | 0            | 0                  | 10,339,732             | 140,062     |
| Indian Valley Local School District            | School | Tuscarawas | 49,593     | 3,245          | 0              | 0            | 0                  | 15,246,006             | 625,980     |
| New Philadelphia City School District          | School | Tuscarawas | 100,315    | 38,868         | 0              | 0            | 0                  | 26,060,083             | (1,597,040) |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 19,059     | 4,063          | 0              | 0            | 0                  | 10,649,227             | (373,467)   |
| Tuscarawas Valley Local School District        | School | Tuscarawas | 167,043    | 16,016         | 0              | 0            | 74,499             | 12,487,779             | (91,679)    |
| Fairbanks Local School District                | School | Union      | 35,000     | 13,965         | 0              | 0            | 0                  | 9,453,842              | 1,058,837   |
| Marysville Exempted Village School District    | School | Union      | 85,000     | 10,549         | 0              | 0            | 0                  | 44,851,321             | 414,908     |
| North Union Local School District              | School | Union      | 0          | 0              | 0              | 0            | 0                  | 14,449,289             | 850,120     |
| Lincolnview Local School District              | School | Van Wert   | 0          | 0              | 0              | 0            | 0                  | 8,419,779              | 755,658     |
| Vinton Local School District                   | School | Vinton     | 88,494     | 60,353         | 0              | 0            | 0                  | 22,986,844             | 494,520     |
| Carlisle Local School District                 | School | Warren     | 41,763     | 7,954          | 0              | 0            | 0                  | 15,360,935             | 43,151      |
| Franklin City School District                  | School | Warren     | 127,867    | 5,845          | 0              | 0            | 0                  | 29,084,801             | (2,055,784) |
| Kings Local School District                    | School | Warren     | 0          | 0              | 0              | 0            | 0                  | 40,485,586             | (2,007,044) |
| Little Miami Local School District             | School | Warren     | 30,496     | 3,008          | 0              | 0            | 0                  | 33,361,673             | 6,028,814   |
| Mason City School District                     | School | Warren     | 0          | 0              | 0              | 0            | 0                  | 97,691,151             | (1,945,258) |
| Springboro Community City School District      | School | Warren     | 973,469    | 756,333        | 0              | 0            | 0                  | 46,635,281             | (2,730,925) |
| Belpre City School District                    | School | Washington | 0          | 11,924         | 0              | 0            | 122,951            | 9,473,008              | 271,298     |
| Frontier Local School District                 | School | Washington | 56,466     | 4,573          | 0              | 0            | 1,305              | 7,226,031              | (92,812)    |
| Warren Local School District                   | School | Washington | 0          | 0              | 0              | 0            | 0                  | 20,103,649             | 484,070     |
| Wolf Creek Local School District               | School | Washington | 0          | 0              | 0              | 0            | 0                  | 6,742,923              | 539,887     |
| Chippewa Local School District                 | School | Wayne      | 0          | 0              | 0              | 0            | 0                  | 11,396,582             | 776,682     |
| Dalton Local School District                   | School | Wayne      | 0          | 0              | 0              | 0            | 0                  | 8,041,526              | 22,762      |
| Wooster City School District                   | School | Wayne      | 0          | 0              | 0              | 0            | 0                  | 39,335,399             | 3,911,110   |
| Bowling Green City School District             | School | Wood       | 0          | 0              | 0              | 0            | 0                  | 28,151,007             | 3,391,449   |
| Eastwood Local School District                 | School | Wood       | 0          | 0              | 0              | 0            | 0                  | 15,207,478             | (614,278)   |
| North Baltimore Local School District          | School | Wood       | 0          | 0              | 0              | 0            | 0                  | 7,724,754              | 368,310     |
| Otsego Local School District                   | School | Wood       | 338,321    | 64,755         | 0              | 0            | 0                  | 13,901,028             | (352,505)   |
| Perrysburg Exempted Village School District    | School | Wood       | 107,992    | 62,058         | 0              | 0            | 0                  | 44,124,684             | 2,453,576   |
| Rossford Exempted Village School District      | School | Wood       | 0          | 0              | 0              | 0            | 0                  | 22,713,238             | (22,925)    |

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**Other Financing Sources (Uses)**

| School                                                    | Type    | County     | Proceeds<br>From<br>Sale Of<br>Capital Assets | Inception<br>Of<br>Capital<br>Lease | General<br>Obligation<br>Bonds<br>Issued | Refunding<br>Bonds<br>Issued | Energy<br>Conservation<br>Notes<br>Issued | Other<br>Debt<br>Proceeds | Premium<br>On Debt<br>Issuance | Payment To<br>Refunded Bond<br>Escrow Agent |
|-----------------------------------------------------------|---------|------------|-----------------------------------------------|-------------------------------------|------------------------------------------|------------------------------|-------------------------------------------|---------------------------|--------------------------------|---------------------------------------------|
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 0                                             | 51,558                              | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 6,800                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 1,352                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 903                                           | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 29,436                                        | 0                                   | 897,020                                  | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 1,026                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Ehove Career Center                                       | CC/JVSD | Erie       | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 0                                             | 69,077                              | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 46                                            | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 1,604                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Four County Career Center                                 | CC/JVSD | Henry      | 6,400                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Knox County Career Center                                 | CC/JVSD | Knox       | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 0                                             | 93,852                              | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 1,415                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 500,000                   | 0                              | 0                                           |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 0                                             | 34,203                              | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 3,700                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 0                                             | 163,853                             | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 3,500                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 353                                           | 421,758                             | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |

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|------------------------------------------------|---------|------------|-----------------------------------------------|-------------------------------------|------------------------------------------|------------------------------|--------------------------------------------|---------------------------|--------------------------------|---------------------------------------------|
| Buckeye Joint Vocational School                | CC/JVSD | Tuscarawas | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Warren County Career Center                    | CC/JVSD | Warren     | 1,249                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Washington County Career Center                | CC/JVSD | Washington | 1,587                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Penta Career Center                            | CC/JVSD | Wood       | 0                                             | 7,836                               | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Brown County Educational Service Center        | ESC     | Brown      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Clark County Educational Service Center        | ESC     | Clark      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Clermont County Educational Service Center     | ESC     | Clermont   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 5,306                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 1,064,403                                     | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| North Point Educational Service Center         | ESC     | Erie       | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 0                                             | 198,167                             | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Geauga County Educational Service Center       | ESC     | Geauga     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Greene County Educational Service Center       | ESC     | Greene     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 300,000                                       | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Hancock County Educational Service Center      | ESC     | Hancock    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Knox County Educational Service Center         | ESC     | Knox       | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Lake County Educational Service Center         | ESC     | Lake       | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Lorain County Educational Service Center       | ESC     | Lorain     | 0                                             | 41,268                              | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 17,451                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 525                                           | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Medina County Educational Service Center       | ESC     | Medina     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Miami County Educational Service Center        | ESC     | Miami      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Portage County Educational Service Center      | ESC     | Portage    | 0                                             | 29,341                              | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Putnam County Educational Service Center       | ESC     | Putnam     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Ross-Pike Educational Service District         | ESC     | Ross       | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Stark County Educational Service Center        | ESC     | Stark      | 1,526                                         | 247,267                             | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Summit County Educational Service Center       | ESC     | Summit     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |

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|----------------------------------------------------------|--------|------------|-----------------------------------------------|-------------------------------------|------------------------------------------|------------------------------|--------------------------------------------|---------------------------|--------------------------------|---------------------------------------------|
| East Central Ohio Educational Service Center             | ESC    | Tuscarawas | 0                                             | 23,995                              | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Wood County Educational Service Center                   | ESC    | Wood       | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Adams County/Ohio Valley School District                 | School | Adams      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Manchester Local School District                         | School | Adams      | 2,336                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Delphos City School District                             | School | Allen      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Ashland City School District                             | School | Ashland    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Hillsdale Local School District                          | School | Ashland    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Loudonville-Perrysville Exempted Village School District | School | Ashland    | 0                                             | 67,145                              | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Mapleton Local School District                           | School | Ashland    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Ashtabula Area City School District                      | School | Ashtabula  | 65                                            | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Buckeye Local School District                            | School | Ashtabula  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Conneaut Area City School District                       | School | Ashtabula  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Geneva Area City School District                         | School | Ashtabula  | 7,500                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Grand Valley Local School District                       | School | Ashtabula  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Jefferson Area Local School District                     | School | Ashtabula  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 90,312                    | 0                              | 0                                           |
| Athens City School District                              | School | Athens     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Federal-Hocking Local School District                    | School | Athens     | 1,930                                         | 6,100                               | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Nelsonville-York City School District                    | School | Athens     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Trimble Local School District                            | School | Athens     | 152                                           | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Minster Local School District                            | School | Auglaize   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| New Bremen Local School District                         | School | Auglaize   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Barnesville Exempted Village School District             | School | Belmont    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Bellaire Local School District                           | School | Belmont    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Bridgeport Exempted Village School District              | School | Belmont    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Martins Ferry City School District                       | School | Belmont    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Shadyside Local School District                          | School | Belmont    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| St. Clairsville-Richland City School District            | School | Belmont    | 0                                             | 95,805                              | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Union Local School District                              | School | Belmont    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Eastern Local School District                            | School | Brown      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Fayetteville-Perry Local School District                 | School | Brown      | 3,020                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Western Brown Local School District                      | School | Brown      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Edgewood City School District                            | School | Butler     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Fairfield City School District                           | School | Butler     | 300                                           | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Lakota Local School District                             | School | Butler     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Madison Local School District                            | School | Butler     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Middletown City School District                          | School | Butler     | 2,358                                         | 248,273                             | 0                                        | 0                            | 845,000                                    | 1,600,000                 | 0                              | 0                                           |
| Monroe Local School District                             | School | Butler     | 68                                            | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| New Miami Local School District                          | School | Butler     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Ross Local School District                               | School | Butler     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Talawanda School District                                | School | Butler     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Brown Local School District                              | School | Carroll    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Carrollton Exempted Village School District              | School | Carroll    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Mechanicsburg Exempted Village School District           | School | Champaign  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |

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|-----------------------------------------------|--------|------------|-----------------------------------------------|-------------------------------------|------------------------------------------|------------------------------|--------------------------------------------|---------------------------|--------------------------------|---------------------------------------------|
| Triad Local School District                   | School | Champaign  | 26,569                                        | 415,093                             | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Clark Shawnee Local School District           | School | Clark      | 0                                             | 37,050                              | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Greenon Local School District                 | School | Clark      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Northeastern Local School District            | School | Clark      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Northwestern Local School District            | School | Clark      | 5,046                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Southeastern Local School District            | School | Clark      | 521                                           | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Springfield City School District              | School | Clark      | 6,738                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Tecumseh Local School District                | School | Clark      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Batavia Local School District                 | School | Clermont   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Bethel-Tate Local School District             | School | Clermont   | 3,000                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Clermont Northeastern Local School District   | School | Clermont   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Felicity-Franklin Local School District       | School | Clermont   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Goshen Local School District                  | School | Clermont   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Milford Exempted Village School District      | School | Clermont   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| New Richmond Exempted Village School District | School | Clermont   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| West Clermont Local School District           | School | Clermont   | 13,420                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Williamsburg Local School District            | School | Clermont   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Blanchester Local School District             | School | Clinton    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Clinton Massie Local School District          | School | Clinton    | 1,500                                         | 443,120                             | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| East Clinton Local School District            | School | Clinton    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Wilmington City School District               | School | Clinton    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Beaver Local School District                  | School | Columbiana | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Columbiana Exempted Village School District   | School | Columbiana | 0                                             | 0                                   | 160,000                                  | 0                            | 0                                          | 0                         | 1,704                          | 0                                           |
| Crestview Local School District               | School | Columbiana | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| East Liverpool City School District           | School | Columbiana | 980                                           | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| East Palestine City School District           | School | Columbiana | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Lisbon Exempted Village School District       | School | Columbiana | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Salem City School District                    | School | Columbiana | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Southern Local School District                | School | Columbiana | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| United Local School District                  | School | Columbiana | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Wellsville Local School District              | School | Columbiana | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Coshocton City School District                | School | Coshocton  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 255,000                   | 0                              | 0                                           |
| Ridgewood Local School District               | School | Coshocton  | 2,191                                         | 42,548                              | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| River View Local School District              | School | Coshocton  | 8,427                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Buckeye Central Local School District         | School | Crawford   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Bucyrus City School District                  | School | Crawford   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Colonel Crawford Local School District        | School | Crawford   | 18,878                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Galion City School District                   | School | Crawford   | 0                                             | 446,510                             | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Wynford Local School District                 | School | Crawford   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Bay Village City School District              | School | Cuyahoga   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Beachwood City School District                | School | Cuyahoga   | 0                                             | 291,635                             | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Bedford City School District                  | School | Cuyahoga   | 10,700                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Berea City School District                    | School | Cuyahoga   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 13,685,000                | 0                              | (13,074,651)                                |

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|-----------------------------------------------------------|--------|-----------|-----------------------------------------------|-------------------------------------|------------------------------------------|------------------------------|--------------------------------------------|---------------------------|--------------------------------|---------------------------------------------|
| Brecksville-Broadview Heights City School District        | School | Cuyahoga  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Brooklyn City School District                             | School | Cuyahoga  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Cleveland Heights-University Heights City School District | School | Cuyahoga  | 0                                             | 88,483                              | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Cleveland Municipal School District                       | School | Cuyahoga  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Cuyahoga Heights Local School District                    | School | Cuyahoga  | 1,274                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| East Cleveland City School District                       | School | Cuyahoga  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Euclid City School District                               | School | Cuyahoga  | 7,434                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Fairview Park City School District                        | School | Cuyahoga  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Garfield Heights City School District                     | School | Cuyahoga  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Independence Local School District                        | School | Cuyahoga  | 2,478                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Lakewood City School District                             | School | Cuyahoga  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Maple Heights City School District                        | School | Cuyahoga  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Mayfield City School District                             | School | Cuyahoga  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| North Olmsted City School District                        | School | Cuyahoga  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| North Royalton City School District                       | School | Cuyahoga  | 8,322                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Olmsted Falls City School District                        | School | Cuyahoga  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Orange City School District                               | School | Cuyahoga  | 5,255                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Parma City School District                                | School | Cuyahoga  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Richmond Heights Local School District                    | School | Cuyahoga  | 2,700                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Rocky River City School District                          | School | Cuyahoga  | 20,568                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Shaker Heights City School District                       | School | Cuyahoga  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Solon City School District                                | School | Cuyahoga  | 6,400                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| South Euclid-Lyndhurst City School District               | School | Cuyahoga  | 14,250                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Strongsville City School District                         | School | Cuyahoga  | 28,735                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Warrensville Heights City School District                 | School | Cuyahoga  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Westlake City School District                             | School | Cuyahoga  | 16,367                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Greenville City School District                           | School | Darke     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Ayersville Local School District                          | School | Defiance  | 108,745                                       | 512,173                             | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Big Walnut Local School District                          | School | Delaware  | 2,500                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Buckeye Valley Local School District                      | School | Delaware  | 0                                             | 612,262                             | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Delaware City School District                             | School | Delaware  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Olentangy Local School District                           | School | Delaware  | 0                                             | 341,091                             | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Edison Local School District                              | School | Erie      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Huron City School District                                | School | Erie      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Kelleys Island Local School District                      | School | Erie      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Margaretta Local School District                          | School | Erie      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Perkins Local School District                             | School | Erie      | 7,064                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Sandusky City School District                             | School | Erie      | 535                                           | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Vermilion Local School District                           | School | Erie      | 34,748                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Amanda-Clearcreek Local School District                   | School | Fairfield | 0                                             | 270,073                             | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Bloom-Carroll Local School District                       | School | Fairfield | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Fairfield Union Local School District                     | School | Fairfield | 32,135                                        | 162,977                             | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |

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|-------------------------------------------------|--------|-----------|-----------------------------------------------|-------------------------------------|------------------------------------------|------------------------------|--------------------------------------------|---------------------------|--------------------------------|---------------------------------------------|
| Lancaster City School District                  | School | Fairfield | 22,102                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Liberty Union-Thurston Local School District    | School | Fairfield | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Pickerington Local School District              | School | Fairfield | 0                                             | 1,669,919                           | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Miami Trace Local School District               | School | Fayette   | 12,655                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Washington Court House City School District     | School | Fayette   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Canal Winchester Local School District          | School | Franklin  | 0                                             | 80,045                              | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Columbus City School District                   | School | Franklin  | 22,316                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Dublin City School District                     | School | Franklin  | 0                                             | 10,605                              | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Gahanna-Jefferson City School District          | School | Franklin  | 0                                             | 345,585                             | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Grandview Heights City School District          | School | Franklin  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Groveport Madison Local School District         | School | Franklin  | 35,639                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Hamilton Local School District                  | School | Franklin  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Hilliard City School District                   | School | Franklin  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| New Albany-Plain Local School District          | School | Franklin  | 4,273                                         | 435,012                             | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Southwestern City School District               | School | Franklin  | 24,688                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Upper Arlington City School District            | School | Franklin  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Westerville City School District                | School | Franklin  | 59,732                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Whitehall City School District                  | School | Franklin  | 12,000                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Worthington City School District                | School | Franklin  | 52,324                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Archbold Area Local School District             | School | Fulton    | 1,174                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Wauseon Exempted Village School District        | School | Fulton    | 17,591                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Gallia Local School District                    | School | Gallia    | 0                                             | 9,400                               | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Gallipolis City School District                 | School | Gallia    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Berkshire Local School District                 | School | Geauga    | 0                                             | 241,149                             | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Cardinal Local School District                  | School | Geauga    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Kenston Local School District                   | School | Geauga    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Ledgemont Local School District                 | School | Geauga    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| West Geauga Local School District               | School | Geauga    | 6,290                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Beavercreek City School District                | School | Greene    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Bellbrook-Sugarcreek Local School District      | School | Greene    | 2,200                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Cedar Cliff Local School District               | School | Greene    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Fairborn City School District                   | School | Greene    | 10,000                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Greeneview Local School District                | School | Greene    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Xenia Community School District                 | School | Greene    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Yellow Springs Exempted Village School District | School | Greene    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Cambridge City School District                  | School | Guernsey  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| East Guernsey Local School District             | School | Guernsey  | 1,334                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Rolling Hills Local School District             | School | Guernsey  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Cincinnati City School District                 | School | Hamilton  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Deer Park Community City School District        | School | Hamilton  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Finneytown Local School District                | School | Hamilton  | 1,398                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Forest Hills Local School District              | School | Hamilton  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Indian Hill Exempted Village School District    | School | Hamilton  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |

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|-------------------------------------------------|--------|-----------|-----------------------------------------------|-------------------------------------|------------------------------------------|------------------------------|-------------------------------------------|---------------------------|--------------------------------|---------------------------------------------|
| Loveland City School District                   | School | Hamilton  | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Madeira City School District                    | School | Hamilton  | 0                                             | 240,323                             | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Mariemont City School District                  | School | Hamilton  | 877                                           | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Mt. Healthy City School District                | School | Hamilton  | 10,827                                        | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| North College Hill City School District         | School | Hamilton  | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Northwest Local School District                 | School | Hamilton  | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Norwood City School District                    | School | Hamilton  | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Oak Hills Local School District                 | School | Hamilton  | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Princeton City School District                  | School | Hamilton  | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Reading Community City School District          | School | Hamilton  | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Southwest Local School District                 | School | Hamilton  | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Sycamore Community City School District         | School | Hamilton  | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Three Rivers Local School District              | School | Hamilton  | 3,310                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Winton Woods City School District               | School | Hamilton  | 1,500                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Wyoming City School District                    | School | Hamilton  | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Arcadia Local School District                   | School | Hancock   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Arlington Local School District                 | School | Hancock   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Findlay City School District                    | School | Hancock   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Liberty Benton Local School District            | School | Hancock   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Van Buren Local School District                 | School | Hancock   | 34,604                                        | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Conotton Valley Union Local School District     | School | Harrison  | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Holgate Local School District                   | School | Henry     | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Liberty Center Local School District            | School | Henry     | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Napoleon Area City School District              | School | Henry     | 3,892                                         | 359,053                             | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Patrick Henry Local School District             | School | Henry     | 0                                             | 325,364                             | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Fairfield Local School District                 | School | Highland  | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Greenfield Exempted Village School District     | School | Highland  | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Hillsboro City School District                  | School | Highland  | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Lynchburg Clay Local School District            | School | Highland  | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Logan-Hocking Local School District             | School | Hocking   | 1,352                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| East Holmes Local School District               | School | Holmes    | 450                                           | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| West Holmes Local School District               | School | Holmes    | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Bellevue City School District                   | School | Huron     | 11,700                                        | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Monroeville Local School District               | School | Huron     | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| New London Local School District                | School | Huron     | 218                                           | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Norwalk City School District                    | School | Huron     | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| South Central Local School District             | School | Huron     | 0                                             | 157,107                             | 0                                        | 0                            | 291,062                                   | 0                         | 0                              | 0                                           |
| Western Reserve Local School District           | School | Huron     | 0                                             | 78,130                              | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Willard City School District                    | School | Huron     | 35,545                                        | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Wellston City School District                   | School | Jackson   | 18,285                                        | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Buckeye Local School District                   | School | Jefferson | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Edison Local School District                    | School | Jefferson | 6,481                                         | 190,565                             | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |



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|---------------------------------------------------|--------|-----------|-----------------------------------------------|-------------------------------------|------------------------------------------|------------------------------|--------------------------------------------|---------------------------|--------------------------------|---------------------------------------------|
| Indian Creek Local School District                | School | Jefferson | 7,127                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Steubenville City School District                 | School | Jefferson | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Toronto City School District                      | School | Jefferson | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Kirtland Local School District                    | School | Lake      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Mentor Exempted Village School District           | School | Lake      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Perry Local School District                       | School | Lake      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Riverside Local School District                   | School | Lake      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Willoughby-Eastlake City School District          | School | Lake      | 60,205                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Chesapeake Union Exempted Village School District | School | Lawrence  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Dawson-Bryant Local School District               | School | Lawrence  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Fairland Local School District                    | School | Lawrence  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Ironton City School District                      | School | Lawrence  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Rock Hill Local School District                   | School | Lawrence  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| South Point Local School District                 | School | Lawrence  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Symmes Valley Local School District               | School | Lawrence  | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Granville Exempted Village School District        | School | Licking   | 4,500                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Heath City School District                        | School | Licking   | 4,000                                         | 250,956                             | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Johnstown-Monroe Local School District            | School | Licking   | 15,926                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Lakewood Local School District                    | School | Licking   | 2,392                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Licking Heights Local School District             | School | Licking   | 14,367                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Licking Valley Local School District              | School | Licking   | 10                                            | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Newark City School District                       | School | Licking   | 22,826                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| North Fork Local School District                  | School | Licking   | 8,428                                         | 411,000                             | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Northridge Local School District                  | School | Licking   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Riverside Local School District                   | School | Logan     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Amherst Exempted Village School District          | School | Lorain    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Avon Lake City School District                    | School | Lorain    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Avon Local School District                        | School | Lorain    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Columbia Local School District                    | School | Lorain    | 16,949                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Elyria City School District                       | School | Lorain    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Firelands Local School District                   | School | Lorain    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Keystone Local School District                    | School | Lorain    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Lorain City School District                       | School | Lorain    | 868                                           | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Midview Local School District                     | School | Lorain    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| North Ridgeville City School District             | School | Lorain    | 23,277                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Oberlin City School District                      | School | Lorain    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Sheffield-Sheffield Lake City School District     | School | Lorain    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Wellington Exempted Village School District       | School | Lorain    | 47,934                                        | 158,270                             | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Anthony Wayne Local School District               | School | Lucas     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Oregon City School District                       | School | Lucas     | 7,198                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Ottawa Hills Local School District                | School | Lucas     | 248                                           | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Springfield Local School District                 | School | Lucas     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Sylvania City School District                     | School | Lucas     | 76,460                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |

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|--------------------------------------------|--------|------------|-----------------------------------------------|-------------------------------------|------------------------------------------|------------------------------|--------------------------------------------|---------------------------|--------------------------------|---------------------------------------------|
| Toledo City School District                | School | Lucas      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Washington Local School District           | School | Lucas      | 6,405                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Jefferson Local School District            | School | Madison    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Jonathan Alder Local School District       | School | Madison    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| London City School District                | School | Madison    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Madison-Plains Local School District       | School | Madison    | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Austintown Local School District           | School | Mahoning   | 115                                           | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Boardman Local School District             | School | Mahoning   | 5,300                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Campbell City School District              | School | Mahoning   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Canfield Local School District             | School | Mahoning   | 2,150                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Jackson-Milton Local School District       | School | Mahoning   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Lowellville Local School District          | School | Mahoning   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Poland Local School District               | School | Mahoning   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Sebring Local School District              | School | Mahoning   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| South Range Local School District          | School | Mahoning   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Springfield Local School District          | School | Mahoning   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Struthers City School District             | School | Mahoning   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| West Branch Local School District          | School | Mahoning   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Western Reserve Local School District      | School | Mahoning   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Youngstown City School District            | School | Mahoning   | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Elgin Local School District                | School | Marion     | 74,978                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Marion City School District                | School | Marion     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Pleasant Local School District             | School | Marion     | 20,045                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Ridgedale Local School District            | School | Marion     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| River Valley Local School District         | School | Marion     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Black River Local School District          | School | Medina     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Brunswick City School District             | School | Medina     | 4,355                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Buckeye Local School District              | School | Medina     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Cloverleaf Local School District           | School | Medina     | 125                                           | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Highland Local School District             | School | Medina     | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Medina City School District                | School | Medina     | 11,601                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Wadsworth City School District             | School | Medina     | 5,919                                         | 485,552                             | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Eastern Local School District              | School | Meigs      | 10,623                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Meigs Local School District                | School | Meigs      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Southern Local School District             | School | Meigs      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Bethel Local School District               | School | Miami      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Covington Exempted Village School District | School | Miami      | 16,556                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Miami East Local School District           | School | Miami      | 2,118                                         | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Piqua City School District                 | School | Miami      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Tipp City Exempted Village School District | School | Miami      | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Troy City School District                  | School | Miami      | 14,389                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Switzerland of Ohio Local School District  | School | Monroe     | 38,418                                        | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |
| Brookville Local School District           | School | Montgomery | 0                                             | 0                                   | 0                                        | 0                            | 0                                          | 0                         | 0                              | 0                                           |

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|----------------------------------------------|--------|------------|-----------------------------------------------|-------------------------------------|------------------------------------------|------------------------------|-------------------------------------------|---------------------------|--------------------------------|---------------------------------------------|
| Centerville City School District             | School | Montgomery | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Dayton City School District                  | School | Montgomery | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Huber Heights City School District           | School | Montgomery | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Jefferson Township Local School District     | School | Montgomery | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Kettering City School District               | School | Montgomery | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Mad River Local School District              | School | Montgomery | 5,252                                         | 932,271                             | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Miamisburg City School District              | School | Montgomery | 3,529                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| New Lebanon Local School District            | School | Montgomery | 526                                           | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Northmont City School District               | School | Montgomery | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Northridge Local School District             | School | Montgomery | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Oakwood City School District                 | School | Montgomery | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Trotwood-Madison City School District        | School | Montgomery | 2,829                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Valley View Local School District            | School | Montgomery | 547,770                                       | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Vandalia-Butler City School District         | School | Montgomery | 220,313                                       | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| West Carrollton City School District         | School | Montgomery | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Morgan Local School District                 | School | Morgan     | 41,351                                        | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Cardington-Lincoln Local School District     | School | Morrow     | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Highland Local School District               | School | Morrow     | 3,204                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Northmor Local School District               | School | Morrow     | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| East Muskingum Local School Dist             | School | Muskingum  | 1,500                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Franklin Local School District               | School | Muskingum  | 9,250                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Maysville Local School District              | School | Muskingum  | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Tri-Valley Local School District             | School | Muskingum  | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| West Muskingum Local School District         | School | Muskingum  | 2,288                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Zanesville City School District              | School | Muskingum  | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Caldwell Exempted Village School District    | School | Noble      | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Noble Local School District                  | School | Noble      | 3,000                                         | 5,721                               | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Crooksville Exempted Village School District | School | Perry      | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Circleville City School District             | School | Pickaway   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Logan Elm Local School District              | School | Pickaway   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Teays Valley Local School District           | School | Pickaway   | 1,973                                         | 15,336                              | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Westfall Local School District               | School | Pickaway   | 869                                           | 155,125                             | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Scioto Valley Local School District          | School | Pike       | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Waverly City School District                 | School | Pike       | 13,200                                        | 0                                   | 0                                        | 0                            | 0                                         | 2,000,000                 | 0                              | 0                                           |
| Western Local School District                | School | Pike       | 10,048                                        | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Aurora City School District                  | School | Portage    | 16,000                                        | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Crestwood Local School District              | School | Portage    | 1,413                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Field Local School District                  | School | Portage    | 0                                             | 266,342                             | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| James A. Garfield Local School District      | School | Portage    | 3,738                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Kent City School District                    | School | Portage    | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Ravenna City School District                 | School | Portage    | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Rootstown Local School District              | School | Portage    | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |

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|------------------------------------------------------|--------|----------|-----------------------------------------------|-------------------------------------|------------------------------------------|------------------------------|-------------------------------------------|---------------------------|--------------------------------|---------------------------------------------|
| Southeast Local School District                      | School | Portage  | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Streetsboro City School District                     | School | Portage  | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Waterloo Local School District                       | School | Portage  | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Windham Exempted Village School District             | School | Portage  | 0                                             | 91,204                              | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Tri-County North Local School District               | School | Preble   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Clear Fork Valley Local School District              | School | Richland | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Crestview Local School District                      | School | Richland | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Lucas Local School District                          | School | Richland | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Madison Local School District                        | School | Richland | 61,879                                        | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Mansfield City School District                       | School | Richland | 13,013                                        | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Ontario Local School District                        | School | Richland | 11,394                                        | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Plymouth Local School District                       | School | Richland | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Shelby City School District                          | School | Richland | 0                                             | 216,895                             | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Adena Local School District                          | School | Ross     | 36,310                                        | 109,356                             | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Chillicothe City School District                     | School | Ross     | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Huntington Local School District                     | School | Ross     | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 283,749                   | 0                              | 0                                           |
| Paint Valley Local School District                   | School | Ross     | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Southeastern Local School District                   | School | Ross     | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Union-Scioto Local School District                   | School | Ross     | 0                                             | 199,773                             | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Zane Trace Local School District                     | School | Ross     | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 16,163                                        | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Fremont City School District                         | School | Sandusky | 1,000                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Gibsonburg Exempted Village School District          | School | Sandusky | 0                                             | 299,392                             | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Woodmore Local School District                       | School | Sandusky | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Bloom Vernon Local School District                   | School | Scioto   | 2,648                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Clay Local School District                           | School | Scioto   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Green Local School District                          | School | Scioto   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Minford Local School District                        | School | Scioto   | 30,069                                        | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| New Boston Local School District                     | School | Scioto   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Northwest Local School District                      | School | Scioto   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Portsmouth City School District                      | School | Scioto   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Washington-Nile Local School District                | School | Scioto   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Wheelersburg Local School District                   | School | Scioto   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Bettsville Local School District                     | School | Seneca   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 775,000                   | 0                              | 0                                           |
| Seneca-East Local School District                    | School | Seneca   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Tiffin City School District                          | School | Seneca   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Anna Local School District                           | School | Shelby   | 323                                           | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Botkins Local School District                        | School | Shelby   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Fort Loramie Local School District                   | School | Shelby   | 20                                            | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Hardin-Houston Local School District                 | School | Shelby   | 18,028                                        | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Russia Local School District                         | School | Shelby   | 425                                           | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Alliance City School District                        | School | Stark    | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Canton City School District                          | School | Stark    | 9,585                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |

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|------------------------------------------|--------|----------|-----------------------------------------------|-------------------------------------|------------------------------------------|------------------------------|-------------------------------------------|---------------------------|--------------------------------|---------------------------------------------|
| Canton Local School District             | School | Stark    | 61,470                                        | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Fairless Local School District           | School | Stark    | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Jackson Local School District            | School | Stark    | 11,106                                        | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Lake Local School District               | School | Stark    | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Louisville City School District          | School | Stark    | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Marlington Local School District         | School | Stark    | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Massillon City School District           | School | Stark    | 900                                           | 836,170                             | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Minerva Local School District            | School | Stark    | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| North Canton City School District        | School | Stark    | 0                                             | 405,755                             | 2,250,000                                | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Perry Local School District              | School | Stark    | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Plain Local School District              | School | Stark    | 1,754                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Sandy Valley Local School District       | School | Stark    | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Tuslaw Local School District             | School | Stark    | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Akron City School District               | School | Summit   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Barberton City School District           | School | Summit   | 190,681                                       | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Copley-Fairlawn City School District     | School | Summit   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Coventry Local School District           | School | Summit   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 1,143,568                 | 0                              | 0                                           |
| Cuyahoga Falls City School District      | School | Summit   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Green Local School District              | School | Summit   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Hudson City School District              | School | Summit   | 2,686                                         | 918,391                             | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Mogadore Local School District           | School | Summit   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Nordonia Hills City School District      | School | Summit   | 2,055                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Norton City School District              | School | Summit   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Revere Local School District             | School | Summit   | 37                                            | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Springfield Local School District        | School | Summit   | 1,400                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Stow-Munroe Falls City School District   | School | Summit   | 0                                             | 865,430                             | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Tallmadge City School District           | School | Summit   | 6,000                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Twinsburg City School District           | School | Summit   | 47,635                                        | 372,091                             | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Woodridge Local School District          | School | Summit   | 0                                             | 28,565                              | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Bloomfield-Mespo Local School District   | School | Trumbull | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Bristol Local School District            | School | Trumbull | 1,800                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Brookfield Local School District         | School | Trumbull | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Champion Local School District           | School | Trumbull | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Girard City School District              | School | Trumbull | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Howland Local School District            | School | Trumbull | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Hubbard Exempted Village School District | School | Trumbull | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 1,520,000                 | 0                              | 0                                           |
| Joseph Badger Local School District      | School | Trumbull | 5,000                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Labrae Local School District             | School | Trumbull | 6,263                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Lakeview Local School District           | School | Trumbull | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Liberty Local School District            | School | Trumbull | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Lordstown Local School District          | School | Trumbull | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Maplewood Local School District          | School | Trumbull | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Mathews Local School District            | School | Trumbull | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |

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|------------------------------------------------|--------|------------|-----------------------------------------------|-------------------------------------|------------------------------------------|------------------------------|-------------------------------------------|---------------------------|--------------------------------|---------------------------------------------|
| McDonald Local School District                 | School | Trumbull   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Newton Falls Exempted Village School District  | School | Trumbull   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Niles City School District                     | School | Trumbull   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Southington Local School District              | School | Trumbull   | 4,929                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Warren City School District                    | School | Trumbull   | 4,532                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Weathersfield Local School District            | School | Trumbull   | 0                                             | 316,280                             | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Claymont City School District                  | School | Tuscarawas | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Dover City School District                     | School | Tuscarawas | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Garaway Local School District                  | School | Tuscarawas | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Indian Valley Local School District            | School | Tuscarawas | 3,700                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| New Philadelphia City School District          | School | Tuscarawas | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Tuscarawas Valley Local School District        | School | Tuscarawas | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Fairbanks Local School District                | School | Union      | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Marysville Exempted Village School District    | School | Union      | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 13,098                    | 0                              | 0                                           |
| North Union Local School District              | School | Union      | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Lincolnview Local School District              | School | Van Wert   | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Vinton Local School District                   | School | Vinton     | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 460,000                   | 0                              | 0                                           |
| Carlisle Local School District                 | School | Warren     | 0                                             | 72,556                              | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Franklin City School District                  | School | Warren     | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Kings Local School District                    | School | Warren     | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Little Miami Local School District             | School | Warren     | 5,500                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Mason City School District                     | School | Warren     | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Springboro Community City School District      | School | Warren     | 46,664                                        | 262,500                             | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Belpre City School District                    | School | Washington | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Frontier Local School District                 | School | Washington | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Warren Local School District                   | School | Washington | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Wolf Creek Local School District               | School | Washington | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Chippewa Local School District                 | School | Wayne      | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Dalton Local School District                   | School | Wayne      | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Wooster City School District                   | School | Wayne      | 14,488                                        | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Bowling Green City School District             | School | Wood       | 5,788                                         | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Eastwood Local School District                 | School | Wood       | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| North Baltimore Local School District          | School | Wood       | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Otsego Local School District                   | School | Wood       | 12,926                                        | 468,928                             | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Perrysburg Exempted Village School District    | School | Wood       | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |
| Rossford Exempted Village School District      | School | Wood       | 0                                             | 0                                   | 0                                        | 0                            | 0                                         | 0                         | 0                              | 0                                           |

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**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Other Financing Sources (Uses) (Continued)                |         |            |                 |                  |                               |                            |                            |      |   | Special And Extraordinary Items |                       |                                                    |   |
|-----------------------------------------------------------|---------|------------|-----------------|------------------|-------------------------------|----------------------------|----------------------------|------|---|---------------------------------|-----------------------|----------------------------------------------------|---|
| School                                                    | Type    | County     | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing |      |   | Special<br>Item                 | Extraordinary<br>Item | * Total Special<br>And<br>Extraordinary<br>Items * |   |
|                                                           |         |            |                 |                  |                               |                            | Sources                    | Uses |   |                                 |                       |                                                    |   |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 0               | 0                | 0                             | 0                          | 0                          | 0    | 0 | 0                               | 0                     | 0                                                  | 0 |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 0               | 0                | 0                             | 0                          | 51,558                     |      |   | 0                               | 0                     | 0                                                  | 0 |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 0               | 0                | 0                             | 0                          | 6,800                      |      |   | 0                               | 0                     | 0                                                  | 0 |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 0               | (1,082,190)      | 0                             | 0                          | (1,080,838)                |      |   | 0                               | 0                     | 0                                                  | 0 |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 0               | (212,975)        | 0                             | 0                          | (212,072)                  |      |   | 0                               | 0                     | 0                                                  | 0 |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 0               | (135,000)        | 0                             | 0                          | (135,000)                  |      |   | 0                               | 0                     | 0                                                  | 0 |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 152,250         | (4,139,272)      | 0                             | 0                          | (3,987,022)                |      |   | 0                               | 0                     | 0                                                  | 0 |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 0               | (150,000)        | 0                             | 0                          | 776,456                    |      |   | 0                               | 0                     | 0                                                  | 0 |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 0               | (50,000)         | 0                             | 0                          | (48,974)                   |      |   | 0                               | 0                     | 0                                                  | 0 |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 0               | (1,222,645)      | 0                             | 0                          | (1,222,645)                |      |   | 0                               | 0                     | 0                                                  | 0 |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 0               | (20,000)         | 0                             | 0                          | (20,000)                   |      |   | 0                               | 0                     | 0                                                  | 0 |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 0               | (200,000)        | 0                             | 0                          | (200,000)                  |      |   | 0                               | 0                     | 0                                                  | 0 |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 2,919           | (11,977)         | 0                             | 0                          | (9,058)                    |      |   | 0                               | 0                     | 0                                                  | 0 |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 0               | (752,057)        | 0                             | 0                          | (752,057)                  |      |   | 0                               | 0                     | 0                                                  | 0 |
| Ehove Career Center                                       | CC/JVSD | Erie       | 0               | (76,750)         | 0                             | 0                          | (76,750)                   |      |   | 0                               | 0                     | 0                                                  | 0 |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 0               | (537,763)        | 0                             | 0                          | (468,686)                  |      |   | 0                               | 0                     | 0                                                  | 0 |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 0               | (333,691)        | 32,950                        | 0                          | (300,695)                  |      |   | 0                               | 0                     | 0                                                  | 0 |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 0               | (133,073)        | 0                             | 0                          | (133,073)                  |      |   | 0                               | 0                     | 0                                                  | 0 |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 0               | (9,697,730)      | 0                             | 0                          | (9,696,126)                |      |   | 0                               | 0                     | 0                                                  | 0 |
| Four County Career Center                                 | CC/JVSD | Henry      | 0               | (45,000)         | 0                             | 0                          | (38,600)                   |      |   | 0                               | 0                     | 0                                                  | 0 |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 0               | (98,847)         | 12,082                        | 0                          | (86,765)                   |      |   | 0                               | 0                     | 0                                                  | 0 |
| Knox County Career Center                                 | CC/JVSD | Knox       | 0               | (203,000)        | 0                             | 0                          | (203,000)                  |      |   | 0                               | 0                     | 0                                                  | 0 |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 0               | (882,500)        | 0                             | 0                          | (788,648)                  |      |   | 0                               | 0                     | 0                                                  | 0 |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 0               | (521,242)        | 0                             | 0                          | (521,242)                  |      |   | 0                               | 0                     | 0                                                  | 0 |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 0               | (503,244)        | 0                             | 0                          | (503,244)                  |      |   | 0                               | 0                     | 0                                                  | 0 |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 0               | (50,000)         | 0                             | 0                          | (50,000)                   |      |   | 0                               | 0                     | 0                                                  | 0 |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 0               | (415,390)        | 0                             | 0                          | (415,390)                  |      |   | 0                               | 0                     | 0                                                  | 0 |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 0               | (1,009,381)      | 0                             | 0                          | (1,009,381)                |      |   | 0                               | 0                     | 0                                                  | 0 |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 0               | (50,000)         | 0                             | 0                          | (48,585)                   |      |   | 0                               | 0                     | 0                                                  | 0 |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 0               | (163,200)        | 0                             | 0                          | 336,800                    |      |   | 0                               | 0                     | 0                                                  | 0 |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 0               | 0                | 33,354                        | 0                          | 33,354                     |      |   | 0                               | 0                     | 0                                                  | 0 |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 0               | (586,027)        | 0                             | 0                          | (551,824)                  |      |   | 0                               | 0                     | 0                                                  | 0 |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 0               | (1,945,876)      | 0                             | 0                          | (1,945,876)                |      |   | 0                               | 0                     | 0                                                  | 0 |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 0               | (540,000)        | 0                             | 0                          | (536,300)                  |      |   | 0                               | 0                     | 0                                                  | 0 |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 0               | (62,286)         | 0                             | 0                          | (62,286)                   |      |   | 0                               | 0                     | 0                                                  | 0 |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 0               | 0                | 0                             | 0                          | 0                          |      |   | 0                               | 0                     | 0                                                  | 0 |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 0               | (506,600)        | 0                             | 0                          | (342,747)                  |      |   | 0                               | 0                     | 0                                                  | 0 |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 0               | (373,015)        | 0                             | 0                          | (373,015)                  |      |   | 0                               | 0                     | 0                                                  | 0 |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 0               | (1,209,321)      | 0                             | 0                          | (1,209,321)                |      |   | 0                               | 0                     | 0                                                  | 0 |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 0               | (14,000)         | 0                             | 0                          | (10,500)                   |      |   | 0                               | 0                     | 0                                                  | 0 |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 0               | 0                | 0                             | 0                          | 0                          |      |   | 0                               | 0                     | 0                                                  | 0 |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 0               | (33,333)         | 0                             | 0                          | (33,333)                   |      |   | 0                               | 0                     | 0                                                  | 0 |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 0               | (466,548)        | 0                             | 0                          | (44,437)                   |      |   | 0                               | 0                     | 0                                                  | 0 |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Other Financing Sources (Uses) (Continued)     |         |            |           |           |                         |                      |                         |           |  | Special And Extraordinary Items |                    |                                           |   |
|------------------------------------------------|---------|------------|-----------|-----------|-------------------------|----------------------|-------------------------|-----------|--|---------------------------------|--------------------|-------------------------------------------|---|
| School                                         | Type    | County     | Transfers |           | Other Financing Sources | Other Financing Uses | * Total Other Financing |           |  | Special Item                    | Extraordinary Item | * Total Special And Extraordinary Items * |   |
|                                                |         |            | In        | Out       |                         |                      | Sources                 | Uses      |  |                                 |                    |                                           |   |
| Buckeye Joint Vocational School                | CC/JVSD | Tuscarawas | 0         | (45,000)  | 0                       | 0                    |                         | (45,000)  |  | 0                               | 0                  | 0                                         | 0 |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 0         | (310,040) | 0                       | 0                    |                         | (310,040) |  | 0                               | 0                  | 0                                         | 0 |
| Warren County Career Center                    | CC/JVSD | Warren     | 0         | (857,436) | 0                       | 0                    |                         | (856,187) |  | 0                               | 0                  | 0                                         | 0 |
| Washington County Career Center                | CC/JVSD | Washington | 0         | (50,000)  | 0                       | 0                    |                         | (48,413)  |  | 0                               | 0                  | 0                                         | 0 |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 0         | (164,757) | 0                       | 0                    |                         | (164,757) |  | 0                               | 0                  | 0                                         | 0 |
| Penta Career Center                            | CC/JVSD | Wood       | 0         | 0         | 0                       | 0                    |                         | 7,836     |  | 0                               | 0                  | 0                                         | 0 |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 0         | 0         | 0                       | 0                    |                         | 0         |  | 0                               | 0                  | 0                                         | 0 |
| Brown County Educational Service Center        | ESC     | Brown      | 0         | 0         | 0                       | 0                    |                         | 0         |  | 0                               | 0                  | 0                                         | 0 |
| Clark County Educational Service Center        | ESC     | Clark      | 0         | (9,255)   | 0                       | 0                    |                         | (9,255)   |  | 0                               | 0                  | 0                                         | 0 |
| Clermont County Educational Service Center     | ESC     | Clermont   | 0         | (22,000)  | 0                       | 0                    |                         | (22,000)  |  | 0                               | 0                  | 0                                         | 0 |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 0         | 0         | 0                       | 0                    |                         | 5,306     |  | 0                               | 0                  | 0                                         | 0 |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 0         | 0         | 0                       | 0                    |                         | 0         |  | 0                               | 0                  | 0                                         | 0 |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 0         | 0         | 0                       | 0                    |                         | 1,064,403 |  | 0                               | 0                  | 0                                         | 0 |
| North Point Educational Service Center         | ESC     | Erie       | 0         | 0         | 0                       | 0                    |                         | 0         |  | 0                               | 0                  | 0                                         | 0 |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 0         | 0         | 0                       | 0                    |                         | 0         |  | 0                               | 0                  | 0                                         | 0 |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 1,157,385 | (13,500)  | 0                       | 0                    |                         | 1,342,052 |  | 0                               | 0                  | 0                                         | 0 |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 0         | 0         | 0                       | 0                    |                         | 0         |  | 0                               | 0                  | 0                                         | 0 |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 0         | 0         | 0                       | 0                    |                         | 0         |  | 0                               | 0                  | 0                                         | 0 |
| Geauga County Educational Service Center       | ESC     | Geauga     | 0         | 0         | 0                       | 0                    |                         | 0         |  | 0                               | 0                  | 0                                         | 0 |
| Greene County Educational Service Center       | ESC     | Greene     | 0         | 0         | 0                       | 0                    |                         | 0         |  | 0                               | 0                  | 0                                         | 0 |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 0         | 0         | 0                       | 0                    |                         | 300,000   |  | 0                               | 0                  | 0                                         | 0 |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 0         | 0         | 0                       | 0                    |                         | 0         |  | 0                               | 0                  | 0                                         | 0 |
| Hancock County Educational Service Center      | ESC     | Hancock    | 0         | 0         | 0                       | 0                    |                         | 0         |  | 0                               | 0                  | 0                                         | 0 |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 0         | 0         | 0                       | 0                    |                         | 0         |  | 0                               | 0                  | 0                                         | 0 |
| Knox County Educational Service Center         | ESC     | Knox       | 0         | 0         | 0                       | 0                    |                         | 0         |  | 0                               | 0                  | 0                                         | 0 |
| Lake County Educational Service Center         | ESC     | Lake       | 0         | 0         | 0                       | 0                    |                         | 0         |  | 0                               | 0                  | 0                                         | 0 |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 0         | 0         | 0                       | 0                    |                         | 0         |  | 0                               | 0                  | 0                                         | 0 |
| Lorain County Educational Service Center       | ESC     | Lorain     | 0         | (16,337)  | 0                       | 0                    |                         | 24,931    |  | 0                               | 0                  | 0                                         | 0 |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 187,970   | (94,911)  | 0                       | 0                    |                         | 110,510   |  | 0                               | 0                  | 0                                         | 0 |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 0         | (120,000) | 0                       | 0                    |                         | (119,475) |  | 0                               | 0                  | 0                                         | 0 |
| Medina County Educational Service Center       | ESC     | Medina     | 0         | (133)     | 0                       | 0                    |                         | (133)     |  | 0                               | 0                  | 0                                         | 0 |
| Miami County Educational Service Center        | ESC     | Miami      | 0         | 0         | 0                       | 0                    |                         | 0         |  | 0                               | 0                  | 0                                         | 0 |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 0         | (101,461) | 0                       | 0                    |                         | (101,461) |  | 0                               | 0                  | 0                                         | 0 |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 0         | 0         | 0                       | 0                    |                         | 0         |  | 0                               | 0                  | 0                                         | 0 |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 0         | 0         | 0                       | 0                    |                         | 0         |  | 0                               | 0                  | 0                                         | 0 |
| Portage County Educational Service Center      | ESC     | Portage    | 0         | 0         | 0                       | 0                    |                         | 29,341    |  | 0                               | 0                  | 0                                         | 0 |
| Putnam County Educational Service Center       | ESC     | Putnam     | 0         | 0         | 0                       | 0                    |                         | 0         |  | 0                               | 0                  | 0                                         | 0 |
| Ross-Pike Educational Service District         | ESC     | Ross       | 0         | 0         | 0                       | 0                    |                         | 0         |  | 0                               | 0                  | 0                                         | 0 |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 0         | 0         | 0                       | 0                    |                         | 0         |  | 0                               | 0                  | 0                                         | 0 |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 0         | (256,473) | 0                       | 0                    |                         | (256,473) |  | 0                               | 0                  | 0                                         | 0 |
| Stark County Educational Service Center        | ESC     | Stark      | 0         | 0         | 0                       | 0                    |                         | 248,793   |  | 0                               | 0                  | 0                                         | 0 |
| Summit County Educational Service Center       | ESC     | Summit     | 0         | 0         | 0                       | 0                    |                         | 0         |  | 0                               | 0                  | 0                                         | 0 |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 0         | 0         | 0                       | 0                    |                         | 0         |  | 0                               | 0                  | 0                                         | 0 |



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| Other Financing Sources (Uses) (Continued)               |        |            |                 |                  |                               |                            |                            |      |             | Special And Extraordinary Items |                       |                                                    |   |
|----------------------------------------------------------|--------|------------|-----------------|------------------|-------------------------------|----------------------------|----------------------------|------|-------------|---------------------------------|-----------------------|----------------------------------------------------|---|
| School                                                   | Type   | County     | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing |      |             | Special<br>Item                 | Extraordinary<br>Item | * Total Special<br>And<br>Extraordinary<br>Items * |   |
|                                                          |        |            |                 |                  |                               |                            | Sources                    | Uses |             |                                 |                       |                                                    |   |
| East Central Ohio Educational Service Center             | ESC    | Tuscarawas | 0               | 0                | 0                             | 0                          |                            |      | 23,995      | 0                               | 0                     | 0                                                  | 0 |
| Wood County Educational Service Center                   | ESC    | Wood       | 0               | 0                | 0                             | 0                          |                            |      | 0           | 0                               | 0                     | 0                                                  | 0 |
| Adams County/Ohio Valley School District                 | School | Adams      | 0               | (600,000)        | 0                             | 0                          |                            |      | (600,000)   | 0                               | 0                     | 0                                                  | 0 |
| Manchester Local School District                         | School | Adams      | 0               | (1,917,422)      | 0                             | 0                          |                            |      | (1,915,086) | 0                               | 0                     | 0                                                  | 0 |
| Delphos City School District                             | School | Allen      | 0               | 0                | 0                             | 0                          |                            |      | 0           | 0                               | 0                     | 0                                                  | 0 |
| Ashland City School District                             | School | Ashland    | 0               | 0                | 0                             | 0                          |                            |      | 0           | 0                               | 0                     | 0                                                  | 0 |
| Hillsdale Local School District                          | School | Ashland    | 0               | 0                | 0                             | 0                          |                            |      | 0           | 0                               | 0                     | 0                                                  | 0 |
| Loudonville-Perrysville Exempted Village School District | School | Ashland    | 12              | 0                | 0                             | 0                          |                            |      | 67,157      | 0                               | 0                     | 0                                                  | 0 |
| Mapleton Local School District                           | School | Ashland    | 15              | 0                | 0                             | 0                          |                            |      | 15          | 0                               | 0                     | 0                                                  | 0 |
| Ashtabula Area City School District                      | School | Ashtabula  | 0               | 0                | 0                             | 0                          |                            |      | 65          | 0                               | 0                     | 0                                                  | 0 |
| Buckeye Local School District                            | School | Ashtabula  | 0               | 0                | 0                             | 0                          |                            |      | 0           | 0                               | 0                     | 0                                                  | 0 |
| Conneaut Area City School District                       | School | Ashtabula  | 0               | 0                | 0                             | 0                          |                            |      | 0           | 0                               | 0                     | 0                                                  | 0 |
| Geneva Area City School District                         | School | Ashtabula  | 0               | (62,117)         | 0                             | 0                          |                            |      | (54,617)    | 0                               | 0                     | 0                                                  | 0 |
| Grand Valley Local School District                       | School | Ashtabula  | 0               | (4,000)          | 0                             | 0                          |                            |      | (4,000)     | 0                               | 0                     | 0                                                  | 0 |
| Jefferson Area Local School District                     | School | Ashtabula  | 0               | (352,870)        | 0                             | 0                          |                            |      | (262,558)   | 0                               | 0                     | 0                                                  | 0 |
| Athens City School District                              | School | Athens     | 0               | (21,430)         | 0                             | 0                          |                            |      | (21,430)    | 0                               | 0                     | 0                                                  | 0 |
| Federal-Hocking Local School District                    | School | Athens     | 0               | (1,928)          | 0                             | 0                          |                            |      | 6,102       | 0                               | 0                     | 0                                                  | 0 |
| Nelsonville-York City School District                    | School | Athens     | 0               | (166,548)        | 0                             | 0                          |                            |      | (166,548)   | 0                               | 0                     | 0                                                  | 0 |
| Trimble Local School District                            | School | Athens     | 0               | (50,767)         | 0                             | 0                          |                            |      | (50,615)    | 0                               | 0                     | 0                                                  | 0 |
| Minster Local School District                            | School | Auglaize   | 0               | 0                | 0                             | 0                          |                            |      | 0           | 0                               | 0                     | 0                                                  | 0 |
| New Bremen Local School District                         | School | Auglaize   | 0               | (20,000)         | 0                             | 0                          |                            |      | (20,000)    | 0                               | 0                     | 0                                                  | 0 |
| Barnesville Exempted Village School District             | School | Belmont    | 0               | (1,789,644)      | 0                             | 0                          |                            |      | (1,789,644) | 0                               | 0                     | 0                                                  | 0 |
| Bellaire Local School District                           | School | Belmont    | 0               | 0                | 0                             | 0                          |                            |      | 0           | 0                               | 0                     | 0                                                  | 0 |
| Bridgeport Exempted Village School District              | School | Belmont    | 0               | 0                | 0                             | 0                          |                            |      | 0           | 0                               | 0                     | 0                                                  | 0 |
| Martins Ferry City School District                       | School | Belmont    | 0               | (1,723,218)      | 0                             | 0                          |                            |      | (1,723,218) | 0                               | 0                     | 0                                                  | 0 |
| Shadyside Local School District                          | School | Belmont    | 0               | (46,304)         | 88,632                        | 0                          |                            |      | 42,328      | 0                               | 0                     | 0                                                  | 0 |
| St. Clairsville-Richland City School District            | School | Belmont    | 1,500           | (2,148,438)      | 0                             | 0                          |                            |      | (2,051,133) | 0                               | 0                     | 0                                                  | 0 |
| Union Local School District                              | School | Belmont    | 0               | (88,241)         | 0                             | 0                          |                            |      | (88,241)    | 0                               | 0                     | 0                                                  | 0 |
| Eastern Local School District                            | School | Brown      | 0               | 0                | 0                             | 0                          |                            |      | 0           | 0                               | 0                     | 0                                                  | 0 |
| Fayetteville-Perry Local School District                 | School | Brown      | 0               | 0                | 0                             | 0                          |                            |      | 3,020       | 0                               | 0                     | 0                                                  | 0 |
| Western Brown Local School District                      | School | Brown      | 0               | 0                | 0                             | 0                          |                            |      | 0           | 0                               | 0                     | 0                                                  | 0 |
| Edgewood City School District                            | School | Butler     | 0               | 0                | 0                             | 0                          |                            |      | 0           | 0                               | 0                     | 0                                                  | 0 |
| Fairfield City School District                           | School | Butler     | 0               | (677,381)        | 0                             | 0                          |                            |      | (677,081)   | 0                               | 0                     | 0                                                  | 0 |
| Lakota Local School District                             | School | Butler     | 2,204           | (590,997)        | 0                             | 0                          |                            |      | (588,793)   | 0                               | 0                     | 0                                                  | 0 |
| Madison Local School District                            | School | Butler     | 0               | 0                | 0                             | 0                          |                            |      | 0           | 0                               | 0                     | 0                                                  | 0 |
| Middletown City School District                          | School | Butler     | 0               | (610,354)        | 0                             | 0                          |                            |      | 2,085,277   | 0                               | 0                     | 0                                                  | 0 |
| Monroe Local School District                             | School | Butler     | 0               | 0                | 0                             | 0                          |                            |      | 68          | 0                               | 0                     | 0                                                  | 0 |
| New Miami Local School District                          | School | Butler     | 0               | (43,225)         | 0                             | 0                          |                            |      | (43,225)    | 0                               | 0                     | 0                                                  | 0 |
| Ross Local School District                               | School | Butler     | 0               | (655,167)        | 0                             | 0                          |                            |      | (655,167)   | 0                               | 0                     | 0                                                  | 0 |
| Talawanda School District                                | School | Butler     | 0               | 0                | 0                             | 0                          |                            |      | 0           | 0                               | 0                     | 0                                                  | 0 |
| Brown Local School District                              | School | Carroll    | 0               | (450,000)        | 0                             | 0                          |                            |      | (450,000)   | 0                               | 0                     | 0                                                  | 0 |
| Carrollton Exempted Village School District              | School | Carroll    | 0               | (224,743)        | 0                             | 0                          |                            |      | (224,743)   | 0                               | 0                     | 0                                                  | 0 |
| Mechanicsburg Exempted Village School District           | School | Champaign  | 0               | (103,447)        | 0                             | 0                          |                            |      | (103,447)   | 0                               | 0                     | 0                                                  | 0 |

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| Other Financing Sources (Uses) (Continued)    |        |            |                 |                  |                               |                            |                                              | Special And Extraordinary Items |                       |                                                    |   |
|-----------------------------------------------|--------|------------|-----------------|------------------|-------------------------------|----------------------------|----------------------------------------------|---------------------------------|-----------------------|----------------------------------------------------|---|
| School                                        | Type   | County     | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing<br>Sources Uses * | Special<br>Item                 | Extraordinary<br>Item | * Total Special<br>And<br>Extraordinary<br>Items * |   |
|                                               |        |            |                 |                  |                               |                            |                                              |                                 |                       |                                                    |   |
| Triad Local School District                   | School | Champaign  | 0               | (218,348)        | 0                             | 0                          | 223,314                                      | 0                               | 0                     | 0                                                  | 0 |
| Clark Shawnee Local School District           | School | Clark      | 0               | (455,648)        | 0                             | 0                          | (418,598)                                    | 0                               | 0                     | 0                                                  | 0 |
| Greenon Local School District                 | School | Clark      | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Northeastern Local School District            | School | Clark      | 0               | (74,550)         | 0                             | 0                          | (74,550)                                     | 0                               | 0                     | 0                                                  | 0 |
| Northwestern Local School District            | School | Clark      | 0               | (660,721)        | 0                             | 0                          | (655,675)                                    | 0                               | 0                     | 0                                                  | 0 |
| Southeastern Local School District            | School | Clark      | 0               | 0                | 0                             | 0                          | 521                                          | 0                               | 0                     | 0                                                  | 0 |
| Springfield City School District              | School | Clark      | 0               | (15,000)         | 0                             | 0                          | (8,262)                                      | 0                               | 0                     | 0                                                  | 0 |
| Tecumseh Local School District                | School | Clark      | 0               | 0                | 26,810                        | 0                          | 26,810                                       | 0                               | 0                     | 0                                                  | 0 |
| Batavia Local School District                 | School | Clermont   | 0               | (30,000)         | 0                             | 0                          | (30,000)                                     | 0                               | 0                     | 0                                                  | 0 |
| Bethel-Tate Local School District             | School | Clermont   | 0               | (170,000)        | 0                             | 0                          | (167,000)                                    | 0                               | 0                     | 0                                                  | 0 |
| Clermont Northeastern Local School District   | School | Clermont   | 0               | (506,660)        | 0                             | 0                          | (506,660)                                    | 0                               | 0                     | 0                                                  | 0 |
| Felicity-Franklin Local School District       | School | Clermont   | 0               | (87,288)         | 0                             | 0                          | (87,288)                                     | 0                               | 0                     | 0                                                  | 0 |
| Goshen Local School District                  | School | Clermont   | 0               | (54,544)         | 0                             | 0                          | (54,544)                                     | 0                               | 0                     | 0                                                  | 0 |
| Milford Exempted Village School District      | School | Clermont   | 0               | (200,000)        | 0                             | 0                          | (200,000)                                    | 0                               | 0                     | 0                                                  | 0 |
| New Richmond Exempted Village School District | School | Clermont   | 0               | (1,000,000)      | 0                             | 0                          | (1,000,000)                                  | 0                               | 0                     | 0                                                  | 0 |
| West Clermont Local School District           | School | Clermont   | 0               | (166,803)        | 0                             | 0                          | (153,383)                                    | 0                               | 0                     | 0                                                  | 0 |
| Williamsburg Local School District            | School | Clermont   | 0               | (126,000)        | 0                             | 0                          | (126,000)                                    | 0                               | 0                     | 0                                                  | 0 |
| Blanchester Local School District             | School | Clinton    | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Clinton Massie Local School District          | School | Clinton    | 0               | (133,760)        | 0                             | 0                          | 310,860                                      | 0                               | 0                     | 0                                                  | 0 |
| East Clinton Local School District            | School | Clinton    | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Wilmington City School District               | School | Clinton    | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Beaver Local School District                  | School | Columbiana | 0               | (44,759)         | 0                             | 0                          | (44,759)                                     | 0                               | 0                     | 0                                                  | 0 |
| Columbiana Exempted Village School District   | School | Columbiana | 0               | 0                | 0                             | 0                          | 161,704                                      | 0                               | 0                     | 0                                                  | 0 |
| Crestview Local School District               | School | Columbiana | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| East Liverpool City School District           | School | Columbiana | 0               | (89,625)         | 0                             | 0                          | (88,645)                                     | 0                               | 0                     | 0                                                  | 0 |
| East Palestine City School District           | School | Columbiana | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Lisbon Exempted Village School District       | School | Columbiana | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Salem City School District                    | School | Columbiana | 0               | (75,000)         | 0                             | 0                          | (75,000)                                     | 0                               | 0                     | 0                                                  | 0 |
| Southern Local School District                | School | Columbiana | 0               | (184,568)        | 0                             | 0                          | (184,568)                                    | 0                               | 0                     | 0                                                  | 0 |
| United Local School District                  | School | Columbiana | 345,747         | 0                | 0                             | 0                          | 345,747                                      | 0                               | 0                     | 0                                                  | 0 |
| Wellsville Local School District              | School | Columbiana | 279,087         | 0                | 0                             | 0                          | 279,087                                      | 0                               | 0                     | 0                                                  | 0 |
| Coshocton City School District                | School | Coshocton  | 0               | (25,812)         | 0                             | 0                          | 229,188                                      | 0                               | 0                     | 0                                                  | 0 |
| Ridgewood Local School District               | School | Coshocton  | 0               | (834,339)        | 0                             | 0                          | (789,600)                                    | 0                               | 0                     | 0                                                  | 0 |
| River View Local School District              | School | Coshocton  | 0               | 0                | 0                             | 16,057                     | 24,484                                       | 0                               | 0                     | 0                                                  | 0 |
| Buckeye Central Local School District         | School | Crawford   | 0               | (50,000)         | 0                             | 0                          | (50,000)                                     | 0                               | 0                     | 0                                                  | 0 |
| Bucyrus City School District                  | School | Crawford   | 0               | (1,020,952)      | 0                             | 0                          | (1,020,952)                                  | 0                               | 0                     | 0                                                  | 0 |
| Colonel Crawford Local School District        | School | Crawford   | 0               | 0                | 0                             | 0                          | 18,878                                       | 0                               | 0                     | 0                                                  | 0 |
| Galion City School District                   | School | Crawford   | 0               | (224,000)        | 0                             | 0                          | 222,510                                      | 0                               | 0                     | 0                                                  | 0 |
| Wynford Local School District                 | School | Crawford   | 0               | (186,507)        | 0                             | 0                          | (186,507)                                    | 0                               | 0                     | 0                                                  | 0 |
| Bay Village City School District              | School | Cuyahoga   | 0               | (57,199)         | 0                             | 0                          | (57,199)                                     | 0                               | 0                     | 0                                                  | 0 |
| Beachwood City School District                | School | Cuyahoga   | 0               | (272,600)        | 0                             | 0                          | 19,035                                       | 0                               | 0                     | 0                                                  | 0 |
| Bedford City School District                  | School | Cuyahoga   | 0               | (333,400)        | 0                             | 0                          | (322,700)                                    | 0                               | 0                     | 0                                                  | 0 |
| Berea City School District                    | School | Cuyahoga   | 0               | 0                | 0                             | (253,931)                  | 356,418                                      | 0                               | 0                     | 0                                                  | 0 |

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| Other Financing Sources (Uses) (Continued)                |        |           |           |              |                         |                      |                         |      |                | Special And Extraordinary Items |                    |                                           |   |
|-----------------------------------------------------------|--------|-----------|-----------|--------------|-------------------------|----------------------|-------------------------|------|----------------|---------------------------------|--------------------|-------------------------------------------|---|
| School                                                    | Type   | County    | Transfers |              | Other Financing Sources | Other Financing Uses | * Total Other Financing |      | Sources Uses * | Special Item                    | Extraordinary Item | * Total Special And Extraordinary Items * |   |
|                                                           |        |           | In        | Out          |                         |                      | Sources                 | Uses |                |                                 |                    |                                           |   |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga  | 0         | (382,195)    | 0                       | 0                    |                         | 0    | (382,195)      | 0                               | 0                  | 0                                         | 0 |
| Brooklyn City School District                             | School | Cuyahoga  | 0         | (1,275)      | 0                       | 0                    |                         | 0    | (1,275)        | 0                               | 0                  | 0                                         | 0 |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga  | 0         | (759,200)    | 4,883                   | 0                    |                         | 0    | (754,317)      | 0                               | 0                  | 0                                         | 0 |
| Cleveland Heights-University Heights City School District | School | Cuyahoga  | 248,716   | (11,615,690) | 0                       | 0                    |                         | 0    | (11,278,491)   | 0                               | 0                  | 0                                         | 0 |
| Cleveland Municipal School District                       | School | Cuyahoga  | 0         | (2,322,394)  | 0                       | 0                    |                         | 0    | (2,322,394)    | 0                               | 0                  | 0                                         | 0 |
| Cuyahoga Heights Local School District                    | School | Cuyahoga  | 148,761   | (453,649)    | 0                       | 0                    |                         | 0    | (303,614)      | 0                               | 0                  | 0                                         | 0 |
| East Cleveland City School District                       | School | Cuyahoga  | 15,843    | (180,000)    | 0                       | 0                    |                         | 0    | (164,157)      | 0                               | 0                  | 0                                         | 0 |
| Euclid City School District                               | School | Cuyahoga  | 0         | (307,217)    | 0                       | 0                    |                         | 0    | (299,783)      | 0                               | 0                  | 0                                         | 0 |
| Fairview Park City School District                        | School | Cuyahoga  | 132       | (1,162,024)  | 0                       | 0                    |                         | 0    | (1,161,892)    | 0                               | 0                  | 0                                         | 0 |
| Garfield Heights City School District                     | School | Cuyahoga  | 0         | (200,400)    | 0                       | 0                    |                         | 0    | (200,400)      | 0                               | 0                  | 0                                         | 0 |
| Independence Local School District                        | School | Cuyahoga  | 0         | (133,709)    | 0                       | 0                    |                         | 0    | (131,231)      | 0                               | 0                  | 0                                         | 0 |
| Lakewood City School District                             | School | Cuyahoga  | 0         | (20,000)     | 0                       | 0                    |                         | 0    | (20,000)       | 0                               | 0                  | 0                                         | 0 |
| Maple Heights City School District                        | School | Cuyahoga  | 0         | (607,774)    | 0                       | 0                    |                         | 0    | (607,774)      | 0                               | 0                  | 0                                         | 0 |
| Mayfield City School District                             | School | Cuyahoga  | 320,864   | (1,715,294)  | 0                       | 0                    |                         | 0    | (1,394,430)    | 0                               | 0                  | 0                                         | 0 |
| North Olmsted City School District                        | School | Cuyahoga  | 0         | (125,000)    | 0                       | 0                    |                         | 0    | (125,000)      | 0                               | 0                  | 0                                         | 0 |
| North Royalton City School District                       | School | Cuyahoga  | 0         | (118,000)    | 0                       | 0                    |                         | 0    | (109,678)      | 0                               | 0                  | 0                                         | 0 |
| Olmsted Falls City School District                        | School | Cuyahoga  | 0         | (700,000)    | 0                       | 0                    |                         | 0    | (700,000)      | 0                               | 0                  | 0                                         | 0 |
| Orange City School District                               | School | Cuyahoga  | 0         | (3,410,000)  | 0                       | 0                    |                         | 0    | (3,404,745)    | 0                               | 0                  | 0                                         | 0 |
| Parma City School District                                | School | Cuyahoga  | 0         | (591,770)    | 0                       | 0                    |                         | 0    | (591,770)      | 0                               | 800,919            | 800,919                                   | 0 |
| Richmond Heights Local School District                    | School | Cuyahoga  | 1,534     | (454,879)    | 0                       | 0                    |                         | 0    | (450,645)      | 0                               | 0                  | 0                                         | 0 |
| Rocky River City School District                          | School | Cuyahoga  | 0         | (310,000)    | 0                       | 0                    |                         | 0    | (289,432)      | 0                               | 0                  | 0                                         | 0 |
| Shaker Heights City School District                       | School | Cuyahoga  | 0         | (2,436,264)  | 0                       | 0                    |                         | 0    | (2,436,264)    | 0                               | 0                  | 0                                         | 0 |
| Solon City School District                                | School | Cuyahoga  | 0         | (50,000)     | 0                       | 0                    |                         | 0    | (43,600)       | 0                               | 0                  | 0                                         | 0 |
| South Euclid-Lyndhurst City School District               | School | Cuyahoga  | 0         | (651,500)    | 0                       | 0                    |                         | 0    | (637,250)      | 0                               | 0                  | 0                                         | 0 |
| Strongsville City School District                         | School | Cuyahoga  | 276       | (250,000)    | 0                       | 0                    |                         | 0    | (220,989)      | 0                               | 0                  | 0                                         | 0 |
| Warrensville Heights City School District                 | School | Cuyahoga  | 0         | (252,000)    | 0                       | 0                    |                         | 0    | (252,000)      | 0                               | 0                  | 0                                         | 0 |
| Westlake City School District                             | School | Cuyahoga  | 0         | (65,252)     | 0                       | 0                    |                         | 0    | (48,885)       | 0                               | 0                  | 0                                         | 0 |
| Greenville City School District                           | School | Darke     | 0         | (175,024)    | 0                       | 0                    |                         | 0    | (175,024)      | 0                               | 0                  | 0                                         | 0 |
| Ayersville Local School District                          | School | Defiance  | 0         | (10,500)     | 0                       | 0                    |                         | 0    | 610,418        | 0                               | 0                  | 0                                         | 0 |
| Big Walnut Local School District                          | School | Delaware  | 0         | 0            | 0                       | 0                    |                         | 0    | 2,500          | 0                               | 0                  | 0                                         | 0 |
| Buckeye Valley Local School District                      | School | Delaware  | 0         | 0            | 0                       | 0                    |                         | 0    | 612,262        | 0                               | 0                  | 0                                         | 0 |
| Delaware City School District                             | School | Delaware  | 0         | (30,000)     | 0                       | 0                    |                         | 0    | (30,000)       | 0                               | 0                  | 0                                         | 0 |
| Olentangy Local School District                           | School | Delaware  | 0         | 0            | 0                       | 0                    |                         | 0    | 341,091        | 0                               | 0                  | 0                                         | 0 |
| Edison Local School District                              | School | Erie      | 0         | 0            | 0                       | 0                    |                         | 0    | 0              | 0                               | 0                  | 0                                         | 0 |
| Huron City School District                                | School | Erie      | 0         | 0            | 0                       | 0                    |                         | 0    | 0              | 0                               | 0                  | 0                                         | 0 |
| Kelleys Island Local School District                      | School | Erie      | 0         | 0            | 0                       | 0                    |                         | 0    | 0              | 0                               | 0                  | 0                                         | 0 |
| Margaretta Local School District                          | School | Erie      | 0         | (3,759)      | 0                       | 0                    |                         | 0    | (3,759)        | 0                               | 0                  | 0                                         | 0 |
| Perkins Local School District                             | School | Erie      | 0         | 0            | 0                       | 0                    |                         | 0    | 7,064          | 122,438                         | 0                  | 122,438                                   | 0 |
| Sandusky City School District                             | School | Erie      | 0         | (1,976)      | 0                       | 0                    |                         | 0    | (1,441)        | 0                               | 0                  | 0                                         | 0 |
| Vermilion Local School District                           | School | Erie      | 0         | (15,637)     | 10,549                  | 0                    |                         | 0    | 29,660         | 0                               | 0                  | 0                                         | 0 |
| Amanda-Clearcreek Local School District                   | School | Fairfield | 0         | (25,884)     | 0                       | 0                    |                         | 0    | 244,189        | 0                               | 0                  | 0                                         | 0 |
| Bloom-Carroll Local School District                       | School | Fairfield | 0         | (43,826)     | 4,408                   | 0                    |                         | 0    | (39,418)       | 0                               | 0                  | 0                                         | 0 |
| Fairfield Union Local School District                     | School | Fairfield | 0         | (1,832,599)  | 0                       | 0                    |                         | 0    | (1,637,487)    | 0                               | 0                  | 0                                         | 0 |

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| Other Financing Sources (Uses) (Continued)      |        |           |                 |                  |                               |                            |                            |        | Special And Extraordinary Items |                       |                                                    |   |
|-------------------------------------------------|--------|-----------|-----------------|------------------|-------------------------------|----------------------------|----------------------------|--------|---------------------------------|-----------------------|----------------------------------------------------|---|
| School                                          | Type   | County    | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing |        | Special<br>Item                 | Extraordinary<br>Item | * Total Special<br>And<br>Extraordinary<br>Items * |   |
|                                                 |        |           |                 |                  |                               |                            | Sources                    | Uses * |                                 |                       |                                                    |   |
| Lancaster City School District                  | School | Fairfield | 0               | (41,174)         | 0                             | 0                          | (19,072)                   |        | 0                               | 0                     | 0                                                  | 0 |
| Liberty Union-Thurston Local School District    | School | Fairfield | 0               | 0                | 10,867                        | 0                          | 10,867                     |        | 0                               | 0                     | 0                                                  | 0 |
| Pickerington Local School District              | School | Fairfield | 0               | (1,000,000)      | 0                             | 0                          | 669,919                    |        | 0                               | 0                     | 0                                                  | 0 |
| Miami Trace Local School District               | School | Fayette   | 0               | (1,000,000)      | 0                             | 0                          | (987,345)                  |        | 0                               | 0                     | 0                                                  | 0 |
| Washington Court House City School District     | School | Fayette   | 0               | (6,000)          | 0                             | 0                          | (6,000)                    |        | 0                               | 0                     | 0                                                  | 0 |
| Canal Winchester Local School District          | School | Franklin  | 0               | (187,958)        | 320,585                       | 0                          | 212,672                    |        | 0                               | 0                     | 0                                                  | 0 |
| Columbus City School District                   | School | Franklin  | 0               | (1,675,250)      | 0                             | 0                          | (1,652,934)                |        | 0                               | 0                     | 0                                                  | 0 |
| Dublin City School District                     | School | Franklin  | 0               | (474,350)        | 0                             | 0                          | (463,745)                  |        | 0                               | 0                     | 0                                                  | 0 |
| Gahanna-Jefferson City School District          | School | Franklin  | 0               | (1,893,023)      | 0                             | 0                          | (1,547,438)                |        | 0                               | 0                     | 0                                                  | 0 |
| Grandview Heights City School District          | School | Franklin  | 0               | (61,488)         | 0                             | 0                          | (61,488)                   |        | 0                               | 0                     | 0                                                  | 0 |
| Groveport Madison Local School District         | School | Franklin  | 0               | 0                | 0                             | 0                          | 35,639                     |        | 0                               | 0                     | 0                                                  | 0 |
| Hamilton Local School District                  | School | Franklin  | 0               | (129,307)        | 0                             | 0                          | (129,307)                  |        | 0                               | 0                     | 0                                                  | 0 |
| Hilliard City School District                   | School | Franklin  | 0               | (331,820)        | 0                             | 0                          | (331,820)                  |        | 0                               | 0                     | 0                                                  | 0 |
| New Albany-Plain Local School District          | School | Franklin  | 0               | (269,390)        | 0                             | 0                          | 169,895                    |        | 0                               | 0                     | 0                                                  | 0 |
| Southwestern City School District               | School | Franklin  | 0               | (1,291,140)      | 0                             | 0                          | (1,266,452)                |        | 0                               | 0                     | 0                                                  | 0 |
| Upper Arlington City School District            | School | Franklin  | 0               | (629,237)        | 0                             | 0                          | (629,237)                  |        | 0                               | 0                     | 0                                                  | 0 |
| Westerville City School District                | School | Franklin  | 0               | (95,000)         | 0                             | 0                          | (35,268)                   |        | 0                               | 0                     | 0                                                  | 0 |
| Whitehall City School District                  | School | Franklin  | 0               | 0                | 0                             | 0                          | 12,000                     |        | 0                               | 0                     | 0                                                  | 0 |
| Worthington City School District                | School | Franklin  | 0               | (1,932,978)      | 0                             | 0                          | (1,880,654)                |        | 0                               | 0                     | 0                                                  | 0 |
| Archbold Area Local School District             | School | Fulton    | 0               | (121,350)        | 0                             | 0                          | (120,176)                  |        | 0                               | 0                     | 0                                                  | 0 |
| Wauseon Exempted Village School District        | School | Fulton    | 0               | 0                | 0                             | 0                          | 17,591                     |        | 0                               | 0                     | 0                                                  | 0 |
| Gallia Local School District                    | School | Gallia    | 0               | (262,694)        | 0                             | 0                          | (253,294)                  |        | 0                               | 0                     | 0                                                  | 0 |
| Gallipolis City School District                 | School | Gallia    | 0               | (15,809)         | 0                             | 0                          | (15,809)                   |        | 0                               | 0                     | 0                                                  | 0 |
| Berkshire Local School District                 | School | Geauga    | 0               | (340,000)        | 0                             | 0                          | (98,851)                   |        | 0                               | 0                     | 0                                                  | 0 |
| Cardinal Local School District                  | School | Geauga    | 0               | (152,500)        | 0                             | 0                          | (152,500)                  |        | 0                               | 0                     | 0                                                  | 0 |
| Kenston Local School District                   | School | Geauga    | 0               | (142,330)        | 0                             | 0                          | (142,330)                  |        | 0                               | 0                     | 0                                                  | 0 |
| Ledgemont Local School District                 | School | Geauga    | 0               | (70,811)         | 0                             | 0                          | (70,811)                   |        | 0                               | 0                     | 0                                                  | 0 |
| West Geauga Local School District               | School | Geauga    | 0               | 0                | 0                             | 0                          | 6,290                      |        | 0                               | 0                     | 0                                                  | 0 |
| Beavercreek City School District                | School | Greene    | 0               | (1,919,667)      | 0                             | 0                          | (1,919,667)                |        | 0                               | 0                     | 0                                                  | 0 |
| Bellbrook-Sugarcreek Local School District      | School | Greene    | 0               | 0                | 0                             | 0                          | 2,200                      |        | 0                               | 0                     | 0                                                  | 0 |
| Cedar Cliff Local School District               | School | Greene    | 0               | 0                | 0                             | 0                          | 0                          |        | 0                               | 0                     | 0                                                  | 0 |
| Fairborn City School District                   | School | Greene    | 0               | (10,107)         | 0                             | 0                          | (107)                      |        | 0                               | 0                     | 0                                                  | 0 |
| Greeneview Local School District                | School | Greene    | 0               | (587,000)        | 28,248                        | 0                          | (558,752)                  |        | 0                               | 0                     | 0                                                  | 0 |
| Xenia Community School District                 | School | Greene    | 0               | (10,000)         | 0                             | 0                          | (10,000)                   |        | 0                               | 0                     | 0                                                  | 0 |
| Yellow Springs Exempted Village School District | School | Greene    | 0               | (7,524)          | 0                             | 0                          | (7,524)                    |        | 0                               | 0                     | 0                                                  | 0 |
| Cambridge City School District                  | School | Guernsey  | 0               | 0                | 0                             | 0                          | 0                          |        | 0                               | 0                     | 0                                                  | 0 |
| East Guernsey Local School District             | School | Guernsey  | 0               | 0                | 0                             | 7,019                      | 8,353                      |        | 0                               | 0                     | 0                                                  | 0 |
| Rolling Hills Local School District             | School | Guernsey  | 0               | (171,240)        | 0                             | 0                          | (171,240)                  |        | 0                               | 0                     | 0                                                  | 0 |
| Cincinnati City School District                 | School | Hamilton  | 0               | (15,688,015)     | 0                             | 0                          | (15,688,015)               |        | 0                               | 0                     | 0                                                  | 0 |
| Deer Park Community City School District        | School | Hamilton  | 10,960          | (1,007,102)      | 0                             | 0                          | (996,142)                  |        | 0                               | 0                     | 0                                                  | 0 |
| Finneytown Local School District                | School | Hamilton  | 0               | (3,500)          | 0                             | 0                          | (2,102)                    |        | 0                               | 0                     | 0                                                  | 0 |
| Forest Hills Local School District              | School | Hamilton  | 0               | (808,767)        | 0                             | 0                          | (808,767)                  |        | 0                               | 0                     | 0                                                  | 0 |
| Indian Hill Exempted Village School District    | School | Hamilton  | 0               | 0                | 0                             | 0                          | 0                          |        | 0                               | 0                     | 0                                                  | 0 |

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| Other Financing Sources (Uses) (Continued)      |        |           |           |             |                         |                      |                         |      |   | Special And Extraordinary Items |                    |                                           |   |
|-------------------------------------------------|--------|-----------|-----------|-------------|-------------------------|----------------------|-------------------------|------|---|---------------------------------|--------------------|-------------------------------------------|---|
| School                                          | Type   | County    | Transfers |             | Other Financing Sources | Other Financing Uses | * Total Other Financing |      |   | Special Item                    | Extraordinary Item | * Total Special And Extraordinary Items * |   |
|                                                 |        |           | In        | Out         |                         |                      | Sources                 | Uses |   |                                 |                    |                                           |   |
| Loveland City School District                   | School | Hamilton  | 0         | 0           | 0                       | 0                    | 0                       | 0    | 0 | 0                               | 0                  | 0                                         | 0 |
| Madeira City School District                    | School | Hamilton  | 0         | (1,200,000) | 0                       | 0                    | (959,677)               |      |   | 0                               | 0                  | 0                                         | 0 |
| Mariemont City School District                  | School | Hamilton  | 0         | (25,000)    | 0                       | 0                    | (24,123)                |      |   | 0                               | 0                  | 0                                         | 0 |
| Mt. Healthy City School District                | School | Hamilton  | 0         | (141,330)   | 0                       | 0                    | (130,503)               |      |   | 0                               | 0                  | 0                                         | 0 |
| North College Hill City School District         | School | Hamilton  | 0         | 0           | 0                       | 0                    | 0                       |      |   | 0                               | 0                  | 0                                         | 0 |
| Northwest Local School District                 | School | Hamilton  | 0         | (60,000)    | 0                       | 0                    | (60,000)                |      |   | 0                               | 0                  | 0                                         | 0 |
| Norwood City School District                    | School | Hamilton  | 0         | (643,299)   | 0                       | 0                    | (643,299)               |      |   | 0                               | 0                  | 0                                         | 0 |
| Oak Hills Local School District                 | School | Hamilton  | 0         | (40,000)    | 0                       | 0                    | (40,000)                |      |   | 0                               | 0                  | 0                                         | 0 |
| Princeton City School District                  | School | Hamilton  | 0         | (802,730)   | 0                       | 0                    | (802,730)               |      |   | 0                               | 0                  | 0                                         | 0 |
| Reading Community City School District          | School | Hamilton  | 0         | (50,350)    | 0                       | 0                    | (50,350)                |      |   | 0                               | 0                  | 0                                         | 0 |
| Southwest Local School District                 | School | Hamilton  | 0         | (212,269)   | 0                       | 0                    | (212,269)               |      |   | 0                               | 0                  | 0                                         | 0 |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 0         | (331,444)   | 0                       | 0                    | (331,444)               |      |   | 0                               | 0                  | 0                                         | 0 |
| Sycamore Community City School District         | School | Hamilton  | 0         | (3,525,200) | 0                       | 0                    | (3,525,200)             |      |   | 0                               | 0                  | 0                                         | 0 |
| Three Rivers Local School District              | School | Hamilton  | 359,374   | (448,625)   | 0                       | 0                    | (85,941)                |      |   | 0                               | 0                  | 0                                         | 0 |
| Winton Woods City School District               | School | Hamilton  | 0         | 0           | 0                       | 0                    | 1,500                   |      |   | 0                               | 0                  | 0                                         | 0 |
| Wyoming City School District                    | School | Hamilton  | 0         | (26,000)    | 0                       | 0                    | (26,000)                |      |   | 0                               | 0                  | 0                                         | 0 |
| Arcadia Local School District                   | School | Hancock   | 0         | 0           | 0                       | 0                    | 0                       |      |   | 0                               | 0                  | 0                                         | 0 |
| Arlington Local School District                 | School | Hancock   | 0         | 0           | 0                       | 0                    | 0                       |      |   | 0                               | 0                  | 0                                         | 0 |
| Findlay City School District                    | School | Hancock   | 0         | 0           | 0                       | 0                    | 0                       |      |   | 0                               | 0                  | 0                                         | 0 |
| Liberty Benton Local School District            | School | Hancock   | 0         | (460,428)   | 0                       | 0                    | (460,428)               |      |   | 0                               | 0                  | 0                                         | 0 |
| Van Buren Local School District                 | School | Hancock   | 0         | 0           | 0                       | 0                    | 34,604                  |      |   | 0                               | 0                  | 0                                         | 0 |
| Conotton Valley Union Local School District     | School | Harrison  | 0         | 0           | 0                       | 0                    | 0                       |      |   | 0                               | 0                  | 0                                         | 0 |
| Holgate Local School District                   | School | Henry     | 0         | (11,510)    | 0                       | 0                    | (11,510)                |      |   | 0                               | 0                  | 0                                         | 0 |
| Liberty Center Local School District            | School | Henry     | 0         | (50,000)    | 0                       | 0                    | (50,000)                |      |   | 0                               | 0                  | 0                                         | 0 |
| Napoleon Area City School District              | School | Henry     | 0         | (220,338)   | 0                       | 0                    | 142,607                 |      |   | 0                               | 0                  | 0                                         | 0 |
| Patrick Henry Local School District             | School | Henry     | 0         | (65,251)    | 0                       | 0                    | 260,113                 |      |   | 0                               | 0                  | 0                                         | 0 |
| Fairfield Local School District                 | School | Highland  | 0         | 0           | 0                       | 0                    | 0                       |      |   | 0                               | 0                  | 0                                         | 0 |
| Greenfield Exempted Village School District     | School | Highland  | 0         | (767,761)   | 0                       | 0                    | (767,761)               |      |   | 0                               | 0                  | 0                                         | 0 |
| Hillsboro City School District                  | School | Highland  | 4,018     | (982,513)   | 0                       | 0                    | (978,495)               |      |   | 0                               | 0                  | 0                                         | 0 |
| Lynchburg Clay Local School District            | School | Highland  | 0         | (31,985)    | 0                       | 0                    | (31,985)                |      |   | 0                               | 0                  | 0                                         | 0 |
| Logan-Hocking Local School District             | School | Hocking   | 0         | 0           | 0                       | 0                    | 1,352                   |      |   | 0                               | 0                  | 0                                         | 0 |
| East Holmes Local School District               | School | Holmes    | 0         | 0           | 40,032                  | 0                    | 40,482                  |      |   | 0                               | 0                  | 0                                         | 0 |
| West Holmes Local School District               | School | Holmes    | 0         | 0           | 0                       | 0                    | 0                       |      |   | 0                               | 0                  | 0                                         | 0 |
| Bellevue City School District                   | School | Huron     | 0         | (75,720)    | 0                       | 0                    | (64,020)                |      |   | 0                               | 0                  | 0                                         | 0 |
| Monroeville Local School District               | School | Huron     | 0         | (80,500)    | 0                       | 0                    | (80,500)                |      |   | 0                               | 0                  | 0                                         | 0 |
| New London Local School District                | School | Huron     | 0         | 0           | 19,146                  | 0                    | 19,364                  |      |   | 0                               | 0                  | 0                                         | 0 |
| Norwalk City School District                    | School | Huron     | 0         | (200,000)   | 0                       | 0                    | (200,000)               |      |   | 0                               | 0                  | 0                                         | 0 |
| South Central Local School District             | School | Huron     | 0         | (30,805)    | 0                       | 0                    | 417,364                 |      |   | 0                               | 0                  | 0                                         | 0 |
| Western Reserve Local School District           | School | Huron     | 0         | 0           | 0                       | 0                    | 78,130                  |      |   | 0                               | 0                  | 0                                         | 0 |
| Willard City School District                    | School | Huron     | 0         | (58,150)    | 0                       | 0                    | (22,605)                |      |   | 0                               | 0                  | 0                                         | 0 |
| Wellston City School District                   | School | Jackson   | 0         | (169,012)   | 0                       | 0                    | (150,727)               |      |   | 0                               | 0                  | 0                                         | 0 |
| Buckeye Local School District                   | School | Jefferson | 0         | (15,249)    | 54,000                  | 0                    | 38,751                  |      |   | 0                               | 0                  | 0                                         | 0 |
| Edison Local School District                    | School | Jefferson | 0         | 0           | 0                       | 0                    | 197,046                 |      |   | 0                               | 0                  | 0                                         | 0 |

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| Other Financing Sources (Uses) (Continued)        |        |           |                 |                  |                               |                            |                            |      |             | Special And Extraordinary Items |                       |                                                    |   |
|---------------------------------------------------|--------|-----------|-----------------|------------------|-------------------------------|----------------------------|----------------------------|------|-------------|---------------------------------|-----------------------|----------------------------------------------------|---|
| School                                            | Type   | County    | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing |      |             | Special<br>Item                 | Extraordinary<br>Item | * Total Special<br>And<br>Extraordinary<br>Items * |   |
|                                                   |        |           |                 |                  |                               |                            | Sources                    | Uses |             |                                 |                       |                                                    |   |
| Indian Creek Local School District                | School | Jefferson | 0               | 0                | 0                             | 0                          | 0                          | 0    | 7,127       | 0                               | 0                     | 0                                                  | 0 |
| Steubenville City School District                 | School | Jefferson | 0               | (142,742)        | 0                             | 0                          | 0                          | 0    | (142,742)   | 0                               | 0                     | 0                                                  | 0 |
| Toronto City School District                      | School | Jefferson | 0               | (73,699)         | 0                             | 0                          | 0                          | 0    | (73,699)    | 0                               | 0                     | 0                                                  | 0 |
| Kirtland Local School District                    | School | Lake      | 0               | (50,000)         | 0                             | 0                          | 0                          | 0    | (50,000)    | 0                               | 0                     | 0                                                  | 0 |
| Mentor Exempted Village School District           | School | Lake      | 0               | (425,701)        | 0                             | 0                          | 0                          | 0    | (425,701)   | 0                               | 0                     | 0                                                  | 0 |
| Perry Local School District                       | School | Lake      | 0               | (1,350,000)      | 0                             | 0                          | 0                          | 0    | (1,350,000) | 0                               | 0                     | 0                                                  | 0 |
| Riverside Local School District                   | School | Lake      | 0               | 0                | 0                             | 0                          | 0                          | 0    | 0           | 0                               | 0                     | 0                                                  | 0 |
| Willoughby-Eastlake City School District          | School | Lake      | 916,826         | (2,239,925)      | 0                             | 0                          | 0                          | 0    | (1,262,894) | 0                               | 0                     | 0                                                  | 0 |
| Chesapeake Union Exempted Village School District | School | Lawrence  | 0               | (30,644)         | 0                             | 0                          | 0                          | 0    | (30,644)    | 0                               | 0                     | 0                                                  | 0 |
| Dawson-Bryant Local School District               | School | Lawrence  | 0               | (375,823)        | 0                             | 0                          | 0                          | 0    | (375,823)   | 0                               | 0                     | 0                                                  | 0 |
| Fairland Local School District                    | School | Lawrence  | 0               | (41,571)         | 5,679                         | 0                          | 0                          | 0    | (35,892)    | 0                               | 0                     | 0                                                  | 0 |
| Ironton City School District                      | School | Lawrence  | 0               | 0                | 0                             | 0                          | 0                          | 0    | 0           | 0                               | 0                     | 0                                                  | 0 |
| Rock Hill Local School District                   | School | Lawrence  | 0               | (187,000)        | 0                             | 0                          | 0                          | 0    | (187,000)   | 0                               | 0                     | 0                                                  | 0 |
| South Point Local School District                 | School | Lawrence  | 0               | (78,000)         | 0                             | 0                          | 0                          | 0    | (78,000)    | 0                               | 0                     | 0                                                  | 0 |
| Symmes Valley Local School District               | School | Lawrence  | 0               | (40,000)         | 3,065                         | 0                          | 0                          | 0    | (36,935)    | 0                               | 0                     | 0                                                  | 0 |
| Granville Exempted Village School District        | School | Licking   | 0               | (700,000)        | 0                             | 0                          | 0                          | 0    | (695,500)   | 0                               | 0                     | 0                                                  | 0 |
| Heath City School District                        | School | Licking   | 0               | (50,000)         | 0                             | 0                          | 0                          | 0    | 204,956     | 0                               | 0                     | 0                                                  | 0 |
| Johnstown-Monroe Local School District            | School | Licking   | 0               | (81,186)         | 0                             | 0                          | 0                          | 0    | (65,260)    | 0                               | 0                     | 0                                                  | 0 |
| Lakewood Local School District                    | School | Licking   | 0               | 0                | 0                             | 0                          | 0                          | 0    | 2,392       | 0                               | 0                     | 0                                                  | 0 |
| Licking Heights Local School District             | School | Licking   | 0               | (1,198,572)      | 18,115                        | 0                          | 0                          | 0    | (1,166,090) | 0                               | 0                     | 0                                                  | 0 |
| Licking Valley Local School District              | School | Licking   | 0               | (618,529)        | 1,128                         | 0                          | 0                          | 0    | (617,391)   | 0                               | 0                     | 0                                                  | 0 |
| Newark City School District                       | School | Licking   | 0               | 0                | 0                             | 0                          | 0                          | 0    | 22,826      | 0                               | 0                     | 0                                                  | 0 |
| North Fork Local School District                  | School | Licking   | 0               | (64,451)         | 0                             | 0                          | 0                          | 0    | 354,977     | 0                               | 0                     | 0                                                  | 0 |
| Northridge Local School District                  | School | Licking   | 0               | (992)            | 0                             | 0                          | 0                          | 0    | (992)       | 0                               | 0                     | 0                                                  | 0 |
| Riverside Local School District                   | School | Logan     | 0               | (72,161)         | 0                             | 0                          | 0                          | 0    | (72,161)    | 0                               | 0                     | 0                                                  | 0 |
| Amherst Exempted Village School District          | School | Lorain    | 0               | (30,000)         | 0                             | 0                          | 0                          | 0    | (30,000)    | 0                               | 0                     | 0                                                  | 0 |
| Avon Lake City School District                    | School | Lorain    | 0               | 0                | 0                             | 0                          | 0                          | 0    | 0           | 0                               | 0                     | 0                                                  | 0 |
| Avon Local School District                        | School | Lorain    | 0               | 0                | 0                             | 0                          | 0                          | 0    | 0           | 0                               | 0                     | 0                                                  | 0 |
| Columbia Local School District                    | School | Lorain    | 0               | (151,306)        | 0                             | 0                          | 0                          | 0    | (134,357)   | 0                               | 0                     | 0                                                  | 0 |
| Elyria City School District                       | School | Lorain    | 0               | (4,619)          | 0                             | 0                          | 0                          | 0    | (4,619)     | 0                               | 0                     | 0                                                  | 0 |
| Firelands Local School District                   | School | Lorain    | 0               | (10,000)         | 0                             | 0                          | 0                          | 0    | (10,000)    | 0                               | 0                     | 0                                                  | 0 |
| Keystone Local School District                    | School | Lorain    | 0               | (41,900)         | 0                             | 0                          | 0                          | 0    | (41,900)    | 0                               | 0                     | 0                                                  | 0 |
| Lorain City School District                       | School | Lorain    | 0               | (615,923)        | 224,179                       | 0                          | 0                          | 0    | (390,876)   | 0                               | 0                     | 0                                                  | 0 |
| Midview Local School District                     | School | Lorain    | 0               | (1,243,320)      | 0                             | 0                          | 0                          | 0    | (1,243,320) | 0                               | 0                     | 0                                                  | 0 |
| North Ridgeville City School District             | School | Lorain    | 0               | (17,000)         | 0                             | 0                          | 0                          | 0    | 6,277       | 0                               | 0                     | 0                                                  | 0 |
| Oberlin City School District                      | School | Lorain    | 5,000           | (115,077)        | 0                             | 0                          | 0                          | 0    | (110,077)   | 0                               | 0                     | 0                                                  | 0 |
| Sheffield-Sheffield Lake City School District     | School | Lorain    | 0               | (350,000)        | 0                             | 0                          | 0                          | 0    | (350,000)   | 0                               | 0                     | 0                                                  | 0 |
| Wellington Exempted Village School District       | School | Lorain    | 10,156          | (201,603)        | 0                             | 0                          | 0                          | 0    | 14,757      | 0                               | 0                     | 0                                                  | 0 |
| Anthony Wayne Local School District               | School | Lucas     | 0               | 0                | 0                             | 0                          | 0                          | 0    | 0           | 0                               | 0                     | 0                                                  | 0 |
| Oregon City School District                       | School | Lucas     | 0               | (93,082)         | 0                             | 0                          | 0                          | 0    | (85,884)    | 0                               | 0                     | 0                                                  | 0 |
| Ottawa Hills Local School District                | School | Lucas     | 0               | (38,000)         | 0                             | 0                          | 0                          | 0    | (37,752)    | 0                               | 0                     | 0                                                  | 0 |
| Springfield Local School District                 | School | Lucas     | 0               | 0                | 0                             | 0                          | 0                          | 0    | 0           | 0                               | 0                     | 0                                                  | 0 |
| Sylvania City School District                     | School | Lucas     | 0               | (259,598)        | 0                             | 0                          | 0                          | 0    | (183,138)   | 0                               | 0                     | 0                                                  | 0 |

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|--------------------------------------------|--------|------------|-----------------|------------------|-------------------------------|----------------------------|----------------------------------------------|---------------------------------|-----------------------|----------------------------------------------------|---|
| School                                     | Type   | County     | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing<br>Sources Uses * | Special<br>Item                 | Extraordinary<br>Item | * Total Special<br>And<br>Extraordinary<br>Items * |   |
|                                            |        |            |                 |                  |                               |                            |                                              |                                 |                       |                                                    |   |
| Toledo City School District                | School | Lucas      | 0               | (118,723)        | 0                             | 0                          | (118,723)                                    | 0                               | 0                     | 0                                                  | 0 |
| Washington Local School District           | School | Lucas      | 0               | (13,500)         | 0                             | 0                          | (7,095)                                      | 0                               | 0                     | 0                                                  | 0 |
| Jefferson Local School District            | School | Madison    | 0               | (175,122)        | 0                             | 0                          | (175,122)                                    | 0                               | 0                     | 0                                                  | 0 |
| Jonathan Alder Local School District       | School | Madison    | 390,000         | (111)            | 0                             | 0                          | 389,889                                      | 0                               | 0                     | 0                                                  | 0 |
| London City School District                | School | Madison    | 0               | (219,434)        | 0                             | 0                          | (219,434)                                    | 0                               | 0                     | 0                                                  | 0 |
| Madison-Plains Local School District       | School | Madison    | 0               | (48,736)         | 10,020                        | 0                          | (38,716)                                     | 0                               | 0                     | 0                                                  | 0 |
| Austintown Local School District           | School | Mahoning   | 0               | (1,026,605)      | 0                             | 0                          | (1,026,490)                                  | 0                               | 0                     | 0                                                  | 0 |
| Boardman Local School District             | School | Mahoning   | 0               | (539,800)        | 0                             | 0                          | (534,500)                                    | 0                               | 0                     | 0                                                  | 0 |
| Campbell City School District              | School | Mahoning   | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Canfield Local School District             | School | Mahoning   | 0               | (27,468)         | 0                             | 0                          | (25,318)                                     | 0                               | 0                     | 0                                                  | 0 |
| Jackson-Milton Local School District       | School | Mahoning   | 0               | (31,472)         | 0                             | 0                          | (31,472)                                     | 0                               | 0                     | 0                                                  | 0 |
| Lowellville Local School District          | School | Mahoning   | 0               | (10,000)         | 0                             | 0                          | (10,000)                                     | 0                               | 0                     | 0                                                  | 0 |
| Poland Local School District               | School | Mahoning   | 0               | (62,000)         | 0                             | 0                          | (62,000)                                     | 0                               | 0                     | 0                                                  | 0 |
| Sebring Local School District              | School | Mahoning   | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| South Range Local School District          | School | Mahoning   | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Springfield Local School District          | School | Mahoning   | 0               | (90,002)         | 0                             | 0                          | (90,002)                                     | 0                               | 0                     | 0                                                  | 0 |
| Struthers City School District             | School | Mahoning   | 0               | (118,891)        | 0                             | 0                          | (118,891)                                    | 0                               | 0                     | 0                                                  | 0 |
| West Branch Local School District          | School | Mahoning   | 0               | (178,199)        | 0                             | 0                          | (178,199)                                    | 0                               | 0                     | 0                                                  | 0 |
| Western Reserve Local School District      | School | Mahoning   | 0               | (54,855)         | 0                             | 0                          | (54,855)                                     | 0                               | 0                     | 0                                                  | 0 |
| Youngstown City School District            | School | Mahoning   | 0               | (85,392)         | 0                             | 0                          | (85,392)                                     | 0                               | 0                     | 0                                                  | 0 |
| Elgin Local School District                | School | Marion     | 0               | (3,000)          | 0                             | 0                          | 71,978                                       | 0                               | 0                     | 0                                                  | 0 |
| Marion City School District                | School | Marion     | 0               | (75,000)         | 0                             | 0                          | (75,000)                                     | 0                               | 0                     | 0                                                  | 0 |
| Pleasant Local School District             | School | Marion     | 0               | (12,467)         | 0                             | 0                          | 7,578                                        | 0                               | 0                     | 0                                                  | 0 |
| Ridgedale Local School District            | School | Marion     | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| River Valley Local School District         | School | Marion     | 0               | (45,310)         | 0                             | 0                          | (45,310)                                     | 0                               | 0                     | 0                                                  | 0 |
| Black River Local School District          | School | Medina     | 0               | (302,215)        | 0                             | 0                          | (302,215)                                    | 0                               | 0                     | 0                                                  | 0 |
| Brunswick City School District             | School | Medina     | 0               | (385,000)        | 0                             | 0                          | (380,645)                                    | 0                               | 0                     | 0                                                  | 0 |
| Buckeye Local School District              | School | Medina     | 0               | (150,932)        | 0                             | 0                          | (150,932)                                    | 0                               | 0                     | 0                                                  | 0 |
| Cloverleaf Local School District           | School | Medina     | 0               | 0                | 0                             | 0                          | 125                                          | 0                               | 0                     | 0                                                  | 0 |
| Highland Local School District             | School | Medina     | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Medina City School District                | School | Medina     | 2,309           | (484,381)        | 0                             | 0                          | (470,471)                                    | 0                               | 0                     | 0                                                  | 0 |
| Wadsworth City School District             | School | Medina     | 0               | (5,000)          | 0                             | 0                          | 486,471                                      | 0                               | 0                     | 0                                                  | 0 |
| Eastern Local School District              | School | Meigs      | 0               | 0                | 0                             | 0                          | 10,623                                       | 0                               | 0                     | 0                                                  | 0 |
| Meigs Local School District                | School | Meigs      | 0               | (10,000)         | 1,200                         | 0                          | (8,800)                                      | 0                               | 0                     | 0                                                  | 0 |
| Southern Local School District             | School | Meigs      | 0               | (97,084)         | 0                             | 0                          | (97,084)                                     | 0                               | 0                     | 0                                                  | 0 |
| Bethel Local School District               | School | Miami      | 0               | (10,000)         | 0                             | 0                          | (10,000)                                     | 0                               | 0                     | 0                                                  | 0 |
| Covington Exempted Village School District | School | Miami      | 0               | 0                | 0                             | 0                          | 16,556                                       | 0                               | 0                     | 0                                                  | 0 |
| Miami East Local School District           | School | Miami      | 0               | 0                | 0                             | 0                          | 2,118                                        | 0                               | 0                     | 0                                                  | 0 |
| Piqua City School District                 | School | Miami      | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Tipp City Exempted Village School District | School | Miami      | 0               | (50,000)         | 0                             | 0                          | (50,000)                                     | 0                               | 0                     | 0                                                  | 0 |
| Troy City School District                  | School | Miami      | 0               | (250,000)        | 0                             | 0                          | (235,611)                                    | 0                               | 0                     | 0                                                  | 0 |
| Switzerland of Ohio Local School District  | School | Monroe     | 533             | (985,000)        | 3,251                         | 0                          | (942,798)                                    | 0                               | 0                     | 0                                                  | 0 |
| Brookville Local School District           | School | Montgomery | 0               | (40,000)         | 0                             | 0                          | (40,000)                                     | 0                               | 0                     | 0                                                  | 0 |

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| Other Financing Sources (Uses) (Continued)   |        |            |           |           |                         |                      |                         |      |         | Special And Extraordinary Items |                    |                                           |   |
|----------------------------------------------|--------|------------|-----------|-----------|-------------------------|----------------------|-------------------------|------|---------|---------------------------------|--------------------|-------------------------------------------|---|
| School                                       | Type   | County     | Transfers |           | Other Financing Sources | Other Financing Uses | * Total Other Financing |      |         | Special Item                    | Extraordinary Item | * Total Special And Extraordinary Items * |   |
|                                              |        |            | In        | Out       |                         |                      | Sources                 | Uses |         |                                 |                    |                                           |   |
| Centerville City School District             | School | Montgomery | 0         | 0         | 0                       | 0                    | 0                       | 0    |         | 0                               | 0                  | 0                                         | 0 |
| Dayton City School District                  | School | Montgomery | 279,315   | 0         | 0                       | 0                    | 279,315                 |      |         | 0                               | 0                  | 0                                         | 0 |
| Huber Heights City School District           | School | Montgomery | 0         | 0         | 0                       | 0                    | 0                       |      |         | 0                               | 0                  | 0                                         | 0 |
| Jefferson Township Local School District     | School | Montgomery | 0         | (17,000)  | 0                       | 0                    | (17,000)                |      |         | 0                               | 0                  | 0                                         | 0 |
| Kettering City School District               | School | Montgomery | 0         | (13,500)  | 0                       | 0                    | (13,500)                |      |         | 0                               | 0                  | 0                                         | 0 |
| Mad River Local School District              | School | Montgomery | 0         | 0         | 0                       | 0                    | 937,523                 |      |         | 0                               | 0                  | 0                                         | 0 |
| Miamisburg City School District              | School | Montgomery | 0         | (3,853)   | 0                       | 0                    | (324)                   |      |         | 0                               | 0                  | 0                                         | 0 |
| New Lebanon Local School District            | School | Montgomery | 59,728    | 0         | 0                       | 0                    | 60,254                  |      |         | 0                               | 0                  | 0                                         | 0 |
| Northmont City School District               | School | Montgomery | 0         | (2,311)   | 0                       | 0                    | (2,311)                 |      |         | 0                               | 0                  | 0                                         | 0 |
| Northridge Local School District             | School | Montgomery | 0         | 0         | 0                       | 0                    | 0                       |      |         | 0                               | 0                  | 0                                         | 0 |
| Oakwood City School District                 | School | Montgomery | 1,306,110 | (5,446)   | 0                       | 0                    | 1,300,664               |      |         | 0                               | 0                  | 0                                         | 0 |
| Trotwood-Madison City School District        | School | Montgomery | 931,897   | (540,000) | 0                       | 0                    | 394,726                 |      |         | 0                               | 0                  | 0                                         | 0 |
| Valley View Local School District            | School | Montgomery | 0         | (51,538)  | 0                       | 0                    | 496,232                 |      |         | 0                               | 0                  | 0                                         | 0 |
| Vandalia-Butler City School District         | School | Montgomery | 0         | (117,393) | 0                       | 0                    | 102,920                 |      |         | 0                               | 0                  | 0                                         | 0 |
| West Carrollton City School District         | School | Montgomery | 0         | 0         | 0                       | 0                    | 0                       |      |         | 0                               | 0                  | 0                                         | 0 |
| Morgan Local School District                 | School | Morgan     | 0         | (275,000) | 0                       | 0                    | (233,649)               |      |         | 0                               | 0                  | 0                                         | 0 |
| Cardington-Lincoln Local School District     | School | Morrow     | 0         | 0         | 0                       | 0                    | 0                       |      | 176,454 | 0                               | 176,454            | 0                                         | 0 |
| Highland Local School District               | School | Morrow     | 0         | (200,000) | 0                       | 0                    | (196,796)               |      |         | 0                               | 0                  | 0                                         | 0 |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 0         | 0         | 0                       | 0                    | 0                       |      |         | 0                               | 0                  | 0                                         | 0 |
| Northmor Local School District               | School | Morrow     | 0         | 0         | 0                       | 0                    | 0                       |      |         | 0                               | 0                  | 0                                         | 0 |
| East Muskingum Local School Dist             | School | Muskingum  | 0         | 0         | 0                       | 0                    | 1,500                   |      |         | 0                               | 0                  | 0                                         | 0 |
| Franklin Local School District               | School | Muskingum  | 0         | (909,121) | 0                       | 0                    | (899,871)               |      |         | 0                               | 0                  | 0                                         | 0 |
| Maysville Local School District              | School | Muskingum  | 0         | 0         | 0                       | 0                    | 0                       |      |         | 0                               | 0                  | 0                                         | 0 |
| Tri-Valley Local School District             | School | Muskingum  | 0         | 0         | 0                       | 0                    | 0                       |      |         | 0                               | 0                  | 0                                         | 0 |
| West Muskingum Local School District         | School | Muskingum  | 0         | (985,000) | 0                       | 0                    | (982,712)               |      |         | 0                               | 0                  | 0                                         | 0 |
| Zanesville City School District              | School | Muskingum  | 0         | 0         | 0                       | 0                    | 0                       |      |         | 0                               | 0                  | 0                                         | 0 |
| Caldwell Exempted Village School District    | School | Noble      | 0         | (20,000)  | 0                       | 0                    | (20,000)                |      |         | 0                               | 0                  | 0                                         | 0 |
| Noble Local School District                  | School | Noble      | 0         | (53,911)  | 0                       | 0                    | (45,190)                |      |         | 0                               | 0                  | 0                                         | 0 |
| Crooksville Exempted Village School District | School | Perry      | 0         | 0         | 0                       | 0                    | 0                       |      |         | 0                               | 0                  | 0                                         | 0 |
| Circleville City School District             | School | Pickaway   | 0         | (30,000)  | 0                       | 0                    | (30,000)                |      |         | 0                               | 0                  | 0                                         | 0 |
| Logan Elm Local School District              | School | Pickaway   | 0         | 0         | 0                       | 0                    | 0                       |      |         | 0                               | 0                  | 0                                         | 0 |
| Teays Valley Local School District           | School | Pickaway   | 0         | 0         | 0                       | 0                    | 17,309                  |      |         | 0                               | 0                  | 0                                         | 0 |
| Westfall Local School District               | School | Pickaway   | 0         | (18,443)  | 0                       | 0                    | 137,551                 |      |         | 0                               | 0                  | 0                                         | 0 |
| Scioto Valley Local School District          | School | Pike       | 0         | (532,207) | 0                       | 0                    | (532,207)               |      |         | 0                               | 0                  | 0                                         | 0 |
| Waverly City School District                 | School | Pike       | 0         | (909,998) | 0                       | 0                    | 1,103,202               |      |         | 0                               | 0                  | 0                                         | 0 |
| Western Local School District                | School | Pike       | 0         | (9,502)   | 0                       | 0                    | 546                     |      |         | 0                               | 0                  | 0                                         | 0 |
| Aurora City School District                  | School | Portage    | 0         | 0         | 0                       | 0                    | 16,000                  |      |         | 0                               | 0                  | 0                                         | 0 |
| Crestwood Local School District              | School | Portage    | 0         | (64,136)  | 1,230                   | 0                    | (61,493)                |      |         | 0                               | 0                  | 0                                         | 0 |
| Field Local School District                  | School | Portage    | 0         | (12,352)  | 0                       | 0                    | 253,990                 |      |         | 0                               | 0                  | 0                                         | 0 |
| James A. Garfield Local School District      | School | Portage    | 0         | 0         | 0                       | 0                    | 3,738                   |      |         | 0                               | 0                  | 0                                         | 0 |
| Kent City School District                    | School | Portage    | 0         | (487,480) | 0                       | 0                    | (487,480)               |      |         | 0                               | 0                  | 0                                         | 0 |
| Ravenna City School District                 | School | Portage    | 0         | (278,399) | 0                       | 0                    | (278,399)               |      |         | 0                               | 0                  | 0                                         | 0 |
| Rootstown Local School District              | School | Portage    | 0         | 0         | 0                       | 0                    | 0                       |      |         | 0                               | 0                  | 0                                         | 0 |



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| Other Financing Sources (Uses) (Continued)           |        |          |                 |                  |                               |                            |                                              | Special And Extraordinary Items |                       |                                                    |   |
|------------------------------------------------------|--------|----------|-----------------|------------------|-------------------------------|----------------------------|----------------------------------------------|---------------------------------|-----------------------|----------------------------------------------------|---|
| School                                               | Type   | County   | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing<br>Sources Uses * | Special<br>Item                 | Extraordinary<br>Item | * Total Special<br>And<br>Extraordinary<br>Items * |   |
|                                                      |        |          |                 |                  |                               |                            |                                              |                                 |                       |                                                    |   |
| Southeast Local School District                      | School | Portage  | 0               | 0                | 3,290                         | 0                          | 3,290                                        | 0                               | 0                     | 0                                                  | 0 |
| Streetsboro City School District                     | School | Portage  | 0               | (18,378)         | 0                             | 0                          | (18,378)                                     | 0                               | 0                     | 0                                                  | 0 |
| Waterloo Local School District                       | School | Portage  | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Windham Exempted Village School District             | School | Portage  | 0               | (255,687)        | 0                             | 0                          | (164,483)                                    | 0                               | 0                     | 0                                                  | 0 |
| Tri-County North Local School District               | School | Preble   | 0               | (37,321)         | 0                             | 0                          | (37,321)                                     | 0                               | 0                     | 0                                                  | 0 |
| Clear Fork Valley Local School District              | School | Richland | 0               | (375,877)        | 0                             | 0                          | (375,877)                                    | 0                               | 0                     | 0                                                  | 0 |
| Crestview Local School District                      | School | Richland | 0               | (10,000)         | 0                             | 0                          | (10,000)                                     | 0                               | 0                     | 0                                                  | 0 |
| Lucas Local School District                          | School | Richland | 0               | (80,494)         | 0                             | 0                          | (80,494)                                     | 0                               | 0                     | 0                                                  | 0 |
| Madison Local School District                        | School | Richland | 0               | 0                | 0                             | 0                          | 61,879                                       | 0                               | 0                     | 0                                                  | 0 |
| Mansfield City School District                       | School | Richland | 0               | (1,163,000)      | 0                             | 0                          | (1,149,987)                                  | 0                               | 0                     | 0                                                  | 0 |
| Ontario Local School District                        | School | Richland | 0               | 0                | 0                             | 0                          | 11,394                                       | 0                               | 0                     | 0                                                  | 0 |
| Plymouth Local School District                       | School | Richland | 0               | (16,000)         | 0                             | 0                          | (16,000)                                     | 0                               | 0                     | 0                                                  | 0 |
| Shelby City School District                          | School | Richland | 0               | 0                | 0                             | 0                          | 216,895                                      | 0                               | 0                     | 0                                                  | 0 |
| Adena Local School District                          | School | Ross     | 0               | (116,387)        | 0                             | 0                          | 29,279                                       | 0                               | 0                     | 0                                                  | 0 |
| Chillicothe City School District                     | School | Ross     | 0               | (500,000)        | 6,818                         | 0                          | (493,182)                                    | 0                               | 0                     | 0                                                  | 0 |
| Huntington Local School District                     | School | Ross     | 0               | 0                | 0                             | 0                          | 283,749                                      | 0                               | 0                     | 0                                                  | 0 |
| Paint Valley Local School District                   | School | Ross     | 0               | (24,001)         | 0                             | 0                          | (24,001)                                     | 0                               | 0                     | 0                                                  | 0 |
| Southeastern Local School District                   | School | Ross     | 0               | (71,017)         | 0                             | 0                          | (71,017)                                     | 0                               | 0                     | 0                                                  | 0 |
| Union-Scioto Local School District                   | School | Ross     | 0               | (280,000)        | 0                             | 0                          | (80,227)                                     | 0                               | 0                     | 0                                                  | 0 |
| Zane Trace Local School District                     | School | Ross     | 0               | 0                | 14,096                        | 0                          | 14,096                                       | 0                               | 0                     | 0                                                  | 0 |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 0               | (1,628,067)      | 0                             | 0                          | (1,611,904)                                  | 0                               | 0                     | 0                                                  | 0 |
| Fremont City School District                         | School | Sandusky | 0               | (201,053)        | 0                             | 0                          | (200,053)                                    | 0                               | 0                     | 0                                                  | 0 |
| Gibsonburg Exempted Village School District          | School | Sandusky | 0               | 0                | 0                             | 0                          | 299,392                                      | 0                               | 0                     | 0                                                  | 0 |
| Woodmore Local School District                       | School | Sandusky | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Bloom Vernon Local School District                   | School | Scioto   | 0               | (3,430)          | 0                             | 0                          | (782)                                        | 0                               | 0                     | 0                                                  | 0 |
| Clay Local School District                           | School | Scioto   | 0               | (39,848)         | 0                             | 0                          | (39,848)                                     | 0                               | 0                     | 0                                                  | 0 |
| Green Local School District                          | School | Scioto   | 0               | (7,163)          | 0                             | 0                          | (7,163)                                      | 0                               | 0                     | 0                                                  | 0 |
| Minford Local School District                        | School | Scioto   | 0               | 0                | 0                             | 0                          | 30,069                                       | 0                               | 0                     | 0                                                  | 0 |
| New Boston Local School District                     | School | Scioto   | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Northwest Local School District                      | School | Scioto   | 0               | (127,500)        | 30,176                        | 0                          | (97,324)                                     | 0                               | 0                     | 0                                                  | 0 |
| Portsmouth City School District                      | School | Scioto   | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Washington-Nile Local School District                | School | Scioto   | 0               | (75,000)         | 0                             | 0                          | (75,000)                                     | 0                               | 0                     | 0                                                  | 0 |
| Wheelersburg Local School District                   | School | Scioto   | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Bettsville Local School District                     | School | Seneca   | 0               | (54,997)         | 0                             | 0                          | 720,003                                      | 0                               | 0                     | 0                                                  | 0 |
| Seneca-East Local School District                    | School | Seneca   | 8,642           | (288,750)        | 0                             | 0                          | (280,108)                                    | 0                               | 0                     | 0                                                  | 0 |
| Tiffin City School District                          | School | Seneca   | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Anna Local School District                           | School | Shelby   | 0               | 0                | 0                             | 0                          | 323                                          | 0                               | 0                     | 0                                                  | 0 |
| Botkins Local School District                        | School | Shelby   | 0               | (39,172)         | 0                             | 0                          | (39,172)                                     | 0                               | 0                     | 0                                                  | 0 |
| Fort Loramie Local School District                   | School | Shelby   | 0               | (8,601)          | 0                             | 0                          | (8,581)                                      | 0                               | 0                     | 0                                                  | 0 |
| Hardin-Houston Local School District                 | School | Shelby   | (15,000)        | 0                | 0                             | 0                          | 3,028                                        | 0                               | 0                     | 0                                                  | 0 |
| Russia Local School District                         | School | Shelby   | 0               | 0                | 0                             | 0                          | 425                                          | 0                               | 0                     | 0                                                  | 0 |
| Alliance City School District                        | School | Stark    | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Canton City School District                          | School | Stark    | 0               | (654,410)        | 0                             | 0                          | (644,825)                                    | 0                               | 0                     | 0                                                  | 0 |

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|--------------------------------------------|--------|----------|-----------|-----------|-------------------------|----------------------|-------------------------|------|----------------|---------------------------------|--------------------|-------------------------------------------|---|
| School                                     | Type   | County   | Transfers |           | Other Financing Sources | Other Financing Uses | * Total Other Financing |      | Sources Uses * | Special Item                    | Extraordinary Item | * Total Special And Extraordinary Items * |   |
|                                            |        |          | In        | Out       |                         |                      | Sources                 | Uses |                |                                 |                    |                                           |   |
| Canton Local School District               | School | Stark    | 0         | 0         | 0                       | 0                    | 0                       | 0    | 61,470         | 0                               | 0                  | 0                                         | 0 |
| Fairless Local School District             | School | Stark    | 0         | 0         | 0                       | 0                    | 0                       | 0    | 0              | 0                               | 0                  | 0                                         | 0 |
| Jackson Local School District              | School | Stark    | 0         | 0         | 0                       | 0                    | 0                       | 0    | 11,106         | 0                               | 0                  | 0                                         | 0 |
| Lake Local School District                 | School | Stark    | 3,760     | 0         | 0                       | 0                    | 0                       | 0    | 3,760          | 0                               | 0                  | 0                                         | 0 |
| Louisville City School District            | School | Stark    | 0         | (56,431)  | 0                       | 0                    | 0                       | 0    | (56,431)       | 0                               | 0                  | 0                                         | 0 |
| Marlington Local School District           | School | Stark    | 0         | 0         | 0                       | 0                    | 0                       | 0    | 0              | 0                               | 0                  | 0                                         | 0 |
| Massillon City School District             | School | Stark    | 9,873     | 0         | 858                     | 0                    | 0                       | 0    | 847,801        | 0                               | 0                  | 0                                         | 0 |
| Minerva Local School District              | School | Stark    | 0         | (3,000)   | 0                       | 0                    | 0                       | 0    | (3,000)        | 0                               | 0                  | 0                                         | 0 |
| North Canton City School District          | School | Stark    | 0         | (168,591) | 0                       | 0                    | 0                       | 0    | 2,487,164      | 0                               | 0                  | 0                                         | 0 |
| Perry Local School District                | School | Stark    | 0         | (52,054)  | 0                       | 0                    | 0                       | 0    | (52,054)       | 0                               | 0                  | 0                                         | 0 |
| Plain Local School District                | School | Stark    | 0         | 0         | 0                       | 0                    | 0                       | 0    | 1,754          | 0                               | 0                  | 0                                         | 0 |
| Sandy Valley Local School District         | School | Stark    | 0         | (67,064)  | 0                       | 0                    | 0                       | 0    | (67,064)       | 0                               | 0                  | 0                                         | 0 |
| Tuslaw Local School District               | School | Stark    | 0         | 0         | 0                       | 0                    | 0                       | 0    | 0              | 0                               | 0                  | 0                                         | 0 |
| Akron City School District                 | School | Summit   | 10,170    | (162,683) | 0                       | 0                    | 0                       | 0    | (152,513)      | 0                               | 0                  | 0                                         | 0 |
| Barberton City School District             | School | Summit   | 31,179    | (55,901)  | 0                       | 0                    | 0                       | 0    | 165,959        | 0                               | 0                  | 0                                         | 0 |
| Copley-Fairlawn City School District       | School | Summit   | 0         | (56,000)  | 0                       | 0                    | 0                       | 0    | (56,000)       | 0                               | 0                  | 0                                         | 0 |
| Coventry Local School District             | School | Summit   | 0         | 0         | 0                       | 86,625               | 0                       | 0    | 1,230,193      | 0                               | 0                  | 0                                         | 0 |
| Cuyahoga Falls City School District        | School | Summit   | 0         | 0         | 0                       | 0                    | 0                       | 0    | 0              | 0                               | 0                  | 0                                         | 0 |
| Green Local School District                | School | Summit   | 0         | 0         | 0                       | 0                    | 0                       | 0    | 0              | 0                               | 0                  | 0                                         | 0 |
| Hudson City School District                | School | Summit   | 0         | (26,000)  | 0                       | 0                    | 0                       | 0    | 895,077        | 0                               | 0                  | 0                                         | 0 |
| Mogadore Local School District             | School | Summit   | 0         | (37,506)  | 0                       | 0                    | 0                       | 0    | (37,506)       | 0                               | 0                  | 0                                         | 0 |
| Nordonia Hills City School District        | School | Summit   | 0         | (43,277)  | 0                       | 0                    | 0                       | 0    | (41,222)       | 0                               | 0                  | 0                                         | 0 |
| Norton City School District                | School | Summit   | 0         | 0         | 0                       | 0                    | 0                       | 0    | 0              | 0                               | 0                  | 0                                         | 0 |
| Revere Local School District               | School | Summit   | 0         | (282,185) | 0                       | 0                    | 0                       | 0    | (282,148)      | 0                               | 0                  | 0                                         | 0 |
| Springfield Local School District          | School | Summit   | 0         | (936,676) | 0                       | 0                    | 0                       | 0    | (935,276)      | 0                               | 0                  | 0                                         | 0 |
| Stow-Munroe Falls City School District     | School | Summit   | 0         | (195,092) | 0                       | 0                    | 0                       | 0    | 670,338        | 0                               | 0                  | 0                                         | 0 |
| Tallmadge City School District             | School | Summit   | 0         | 0         | 0                       | 0                    | 0                       | 0    | 6,000          | 0                               | 0                  | 0                                         | 0 |
| Twinsburg City School District             | School | Summit   | 3,961     | 0         | 0                       | 0                    | 0                       | 0    | 423,687        | 0                               | 0                  | 0                                         | 0 |
| Woodridge Local School District            | School | Summit   | 0         | (97,200)  | 0                       | 0                    | 0                       | 0    | (68,635)       | 0                               | 0                  | 0                                         | 0 |
| Bloomfield-Mespo Local School District     | School | Trumbull | 0         | 0         | 0                       | 0                    | 0                       | 0    | 0              | 0                               | 0                  | 0                                         | 0 |
| Bristol Local School District              | School | Trumbull | 0         | 0         | 0                       | 0                    | 0                       | 0    | 1,800          | 0                               | 0                  | 0                                         | 0 |
| Brookfield Local School District           | School | Trumbull | 0         | (24,642)  | 0                       | 0                    | 0                       | 0    | (24,642)       | 0                               | 0                  | 0                                         | 0 |
| Champion Local School District             | School | Trumbull | 0         | (62,600)  | 0                       | 0                    | 0                       | 0    | (62,600)       | 0                               | 0                  | 0                                         | 0 |
| Girard City School District                | School | Trumbull | 0         | 0         | 0                       | 0                    | 0                       | 0    | 0              | 0                               | 0                  | 0                                         | 0 |
| Howland Local School District              | School | Trumbull | 0         | 0         | 0                       | 0                    | 0                       | 0    | 0              | 0                               | 0                  | 0                                         | 0 |
| Hubbard Exempted Village School District   | School | Trumbull | 0         | (11,000)  | 0                       | 0                    | 0                       | 0    | 1,509,000      | 0                               | 0                  | 0                                         | 0 |
| Joseph Badger Local School District        | School | Trumbull | 0         | (83,738)  | 0                       | 0                    | 0                       | 0    | (78,738)       | 0                               | 0                  | 0                                         | 0 |
| Labrae Local School District               | School | Trumbull | 0         | 0         | 0                       | 0                    | 0                       | 0    | 6,263          | 0                               | 0                  | 0                                         | 0 |
| Lakeview Local School District             | School | Trumbull | 0         | (172)     | 0                       | 0                    | 0                       | 0    | (172)          | 0                               | 0                  | 0                                         | 0 |
| Liberty Local School District              | School | Trumbull | 0         | (34,500)  | 0                       | 0                    | 0                       | 0    | (34,500)       | 0                               | 0                  | 0                                         | 0 |
| Lordstown Local School District            | School | Trumbull | 0         | (146,000) | 0                       | 0                    | 0                       | 0    | (146,000)      | 0                               | 0                  | 0                                         | 0 |
| Maplewood Local School District            | School | Trumbull | 0         | 0         | 0                       | 0                    | 0                       | 0    | 0              | 0                               | 0                  | 0                                         | 0 |
| Mathews Local School District              | School | Trumbull | 0         | (148,270) | 0                       | 0                    | 0                       | 0    | (148,270)      | 0                               | 0                  | 0                                         | 0 |

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| Other Financing Sources (Uses) (Continued)     |        |            |                 |                  |                               |                            |                                              | Special And Extraordinary Items |                       |                                                    |   |
|------------------------------------------------|--------|------------|-----------------|------------------|-------------------------------|----------------------------|----------------------------------------------|---------------------------------|-----------------------|----------------------------------------------------|---|
| School                                         | Type   | County     | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing<br>Sources Uses * | Special<br>Item                 | Extraordinary<br>Item | * Total Special<br>And<br>Extraordinary<br>Items * |   |
|                                                |        |            |                 |                  |                               |                            |                                              |                                 |                       |                                                    |   |
| McDonald Local School District                 | School | Trumbull   | 0               | (203,550)        | 0                             | 0                          | (203,550)                                    | 0                               | 0                     | 0                                                  | 0 |
| Newton Falls Exempted Village School District  | School | Trumbull   | 0               | (6,402)          | 0                             | 0                          | (6,402)                                      | 0                               | 0                     | 0                                                  | 0 |
| Niles City School District                     | School | Trumbull   | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Southington Local School District              | School | Trumbull   | 0               | (72,592)         | 0                             | 0                          | (67,663)                                     | 0                               | 0                     | 0                                                  | 0 |
| Warren City School District                    | School | Trumbull   | 0               | (44,000)         | 46,300                        | 0                          | 6,832                                        | 0                               | 0                     | 0                                                  | 0 |
| Weathersfield Local School District            | School | Trumbull   | 0               | 0                | 0                             | 0                          | 316,280                                      | 0                               | 0                     | 0                                                  | 0 |
| Claymont City School District                  | School | Tuscarawas | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Dover City School District                     | School | Tuscarawas | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Garaway Local School District                  | School | Tuscarawas | 0               | (20,000)         | 0                             | 0                          | (20,000)                                     | 0                               | 0                     | 0                                                  | 0 |
| Indian Valley Local School District            | School | Tuscarawas | 0               | 0                | 0                             | 0                          | 3,700                                        | 0                               | 0                     | 0                                                  | 0 |
| New Philadelphia City School District          | School | Tuscarawas | 0               | (306,387)        | 0                             | 0                          | (306,387)                                    | 0                               | 0                     | 0                                                  | 0 |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 58,755          | 0                | 0                             | 0                          | 58,755                                       | 0                               | 0                     | 0                                                  | 0 |
| Tuscarawas Valley Local School District        | School | Tuscarawas | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Fairbanks Local School District                | School | Union      | 0               | (39,946)         | 0                             | 0                          | (39,946)                                     | 0                               | 0                     | 0                                                  | 0 |
| Marysville Exempted Village School District    | School | Union      | 0               | (59,872)         | 0                             | 0                          | (46,774)                                     | 0                               | 0                     | 0                                                  | 0 |
| North Union Local School District              | School | Union      | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Lincolnview Local School District              | School | Van Wert   | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Vinton Local School District                   | School | Vinton     | 115             | (98,590)         | 1,700                         | 0                          | 363,225                                      | 0                               | 0                     | 0                                                  | 0 |
| Carlisle Local School District                 | School | Warren     | 0               | 0                | 0                             | 0                          | 72,556                                       | 0                               | 0                     | 0                                                  | 0 |
| Franklin City School District                  | School | Warren     | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Kings Local School District                    | School | Warren     | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Little Miami Local School District             | School | Warren     | 0               | 0                | 0                             | 0                          | 5,500                                        | 0                               | 0                     | 0                                                  | 0 |
| Mason City School District                     | School | Warren     | 0               | (1,400)          | 0                             | 0                          | (1,400)                                      | 0                               | 0                     | 0                                                  | 0 |
| Springboro Community City School District      | School | Warren     | 0               | (366,910)        | 0                             | 0                          | (57,746)                                     | 0                               | 0                     | 0                                                  | 0 |
| Belpre City School District                    | School | Washington | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Frontier Local School District                 | School | Washington | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Warren Local School District                   | School | Washington | 0               | (8,702)          | 0                             | 0                          | (8,702)                                      | 0                               | 0                     | 0                                                  | 0 |
| Wolf Creek Local School District               | School | Washington | 0               | (6,408)          | 0                             | 0                          | (6,408)                                      | 0                               | 0                     | 0                                                  | 0 |
| Chippewa Local School District                 | School | Wayne      | 0               | (439,937)        | 0                             | 0                          | (439,937)                                    | 0                               | 0                     | 0                                                  | 0 |
| Dalton Local School District                   | School | Wayne      | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  | 0 |
| Wooster City School District                   | School | Wayne      | 0               | (30,000)         | 0                             | 0                          | (15,512)                                     | 0                               | 0                     | 0                                                  | 0 |
| Bowling Green City School District             | School | Wood       | 0               | (40,000)         | 16,264                        | (292)                      | (18,240)                                     | 0                               | 0                     | 0                                                  | 0 |
| Eastwood Local School District                 | School | Wood       | 0               | (46,356)         | 695,665                       | 0                          | 649,309                                      | 0                               | 0                     | 0                                                  | 0 |
| North Baltimore Local School District          | School | Wood       | 0               | (7,858)          | 0                             | 0                          | (7,858)                                      | 0                               | 0                     | 0                                                  | 0 |
| Otsego Local School District                   | School | Wood       | 0               | 0                | 0                             | 0                          | 481,854                                      | 0                               | 0                     | 0                                                  | 0 |
| Perrysburg Exempted Village School District    | School | Wood       | 0               | (4,590)          | 0                             | 0                          | (4,590)                                      | 0                               | 0                     | 0                                                  | 0 |
| Rossford Exempted Village School District      | School | Wood       | 0               | (105,918)        | 0                             | 0                          | (105,918)                                    | 0                               | 0                     | 0                                                  | 0 |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
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| Fund Balances                                             |         |            |                                |                                       |                                                           |                              |
|-----------------------------------------------------------|---------|------------|--------------------------------|---------------------------------------|-----------------------------------------------------------|------------------------------|
| School                                                    | Type    | County     | Net Change In<br>Fund Balances | Fund Balances<br>Beginning Of<br>Year | Increase<br>Decrease In<br>Inventory Or<br>Prepaid Assets | Fund Balances<br>End Of Year |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 578,079                        | 5,580,215                             | 0                                                         | 6,158,294                    |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 174,012                        | 4,326,092                             | 0                                                         | 4,500,104                    |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | (613,479)                      | 5,783,026                             | 0                                                         | 5,169,547                    |
| Tri-County Career Center                                  | CC/JVSD | Athens     | (97,868)                       | 3,474,240                             | 0                                                         | 3,376,372                    |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 632,362                        | 1,230,159                             | 0                                                         | 1,862,521                    |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 478,965                        | 4,294,774                             | 0                                                         | 4,773,739                    |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | (1,184,503)                    | 14,794,714                            | 0                                                         | 13,610,211                   |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 380,053                        | 8,238,644                             | 0                                                         | 8,618,697                    |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | (1,170,357)                    | 11,093,060                            | 0                                                         | 9,922,703                    |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | (247,392)                      | 3,297,175                             | 0                                                         | 3,049,783                    |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | (135,972)                      | 666,027                               | 0                                                         | 530,055                      |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 2,126,270                      | 12,395,924                            | (299)                                                     | 14,521,895                   |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 557,007                        | 8,776,730                             | 0                                                         | 9,333,737                    |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 3,255,149                      | 22,997,016                            | 0                                                         | 26,252,165                   |
| Ehove Career Center                                       | CC/JVSD | Erie       | 118,785                        | 5,071,753                             | 382                                                       | 5,190,920                    |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 2,012,893                      | 17,036,264                            | 0                                                         | 19,049,157                   |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 1,151,560                      | 1,798,141                             | 0                                                         | 2,949,701                    |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 21,165                         | 3,796,892                             | 0                                                         | 3,818,057                    |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 2,010,070                      | 36,050,504                            | 0                                                         | 38,060,574                   |
| Four County Career Center                                 | CC/JVSD | Henry      | 38,350                         | 4,964,091                             | 0                                                         | 5,002,441                    |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 86,889                         | 461,890                               | 0                                                         | 548,779                      |
| Knox County Career Center                                 | CC/JVSD | Knox       | (1,175,165)                    | 10,747,424                            | 0                                                         | 9,572,259                    |
| Auburn Vocational School District                         | CC/JVSD | Lake       | (1,027,063)                    | 7,317,146                             | 0                                                         | 6,290,083                    |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | (641,192)                      | 2,123,535                             | 0                                                         | 1,482,343                    |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 2,217,029                      | 7,206,673                             | 0                                                         | 9,423,702                    |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 635,756                        | 9,133,251                             | 0                                                         | 9,769,007                    |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 2,300,657                      | 4,455,797                             | 0                                                         | 6,756,454                    |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 941,670                        | 8,815,010                             | 0                                                         | 9,756,680                    |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 108,777                        | 21,250,434                            | 0                                                         | 21,359,211                   |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 285,012                        | 2,503,326                             | 0                                                         | 2,788,338                    |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 1,693,297                      | 9,721,257                             | 0                                                         | 11,414,554                   |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 2,360,572                      | 3,663,721                             | 0                                                         | 6,024,293                    |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 655,358                        | 3,958,738                             | 0                                                         | 4,614,096                    |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 637,104                        | 14,606,449                            | 0                                                         | 15,243,553                   |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 427,187                        | 3,712,745                             | 0                                                         | 4,139,932                    |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 2,990,016                      | 22,621,714                            | 0                                                         | 25,611,730                   |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | (255,142)                      | 8,475,483                             | (96)                                                      | 8,220,245                    |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 1,403,481                      | 8,608,659                             | 0                                                         | 10,012,140                   |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 1,151,696                      | 5,877,041                             | 0                                                         | 7,028,737                    |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | (168,203)                      | 2,367,121                             | 0                                                         | 2,198,918                    |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | (1,121,439)                    | 9,550,510                             | 0                                                         | 8,429,071                    |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | (1,324,330)                    | 9,342,742                             | 0                                                         | 8,018,412                    |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | (401,876)                      | 7,012,058                             | 0                                                         | 6,610,182                    |

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| Fund Balances                                  |         |            |                                |                                       |                                                           |                              |
|------------------------------------------------|---------|------------|--------------------------------|---------------------------------------|-----------------------------------------------------------|------------------------------|
| School                                         | Type    | County     | Net Change In<br>Fund Balances | Fund Balances<br>Beginning Of<br>Year | Increase<br>Decrease In<br>Inventory Or<br>Prepaid Assets | Fund Balances<br>End Of Year |
| Buckeye Joint Vocational School                | CC/JVSD | Tuscarawas | 406,201                        | 13,094,362                            | 0                                                         | 13,500,563                   |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 1,255,141                      | 4,654,612                             | 0                                                         | 5,909,753                    |
| Warren County Career Center                    | CC/JVSD | Warren     | 888,298                        | 9,876,178                             | 0                                                         | 10,764,476                   |
| Washington County Career Center                | CC/JVSD | Washington | 256,374                        | 3,573,929                             | 0                                                         | 3,830,303                    |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 1,181,637                      | 6,935,035                             | 0                                                         | 8,116,672                    |
| Penta Career Center                            | CC/JVSD | Wood       | 1,242,484                      | 8,650,541                             | 0                                                         | 9,893,025                    |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 35,141                         | 464,261                               | 0                                                         | 499,402                      |
| Brown County Educational Service Center        | ESC     | Brown      | 88,523                         | 1,636,741                             | 0                                                         | 1,725,264                    |
| Clark County Educational Service Center        | ESC     | Clark      | 356,440                        | 1,212,993                             | 0                                                         | 1,569,433                    |
| Clermont County Educational Service Center     | ESC     | Clermont   | 421,124                        | 5,362,384                             | 0                                                         | 5,783,508                    |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | (208,272)                      | 2,226,606                             | 0                                                         | 2,018,334                    |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 591,471                        | (50,718)                              | 0                                                         | 540,753                      |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | (621,755)                      | 14,008,103                            | 0                                                         | 13,386,348                   |
| North Point Educational Service Center         | ESC     | Erie       | 561,478                        | 5,777,810                             | 0                                                         | 6,339,288                    |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 313,619                        | 669,700                               | 0                                                         | 983,319                      |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 7,495,506                      | 6,364,647                             | 0                                                         | 13,860,153                   |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 201,270                        | 1,429,320                             | 0                                                         | 1,630,590                    |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 332,203                        | 1,091,865                             | 0                                                         | 1,424,068                    |
| Geauga County Educational Service Center       | ESC     | Geauga     | 32,176                         | 1,148,639                             | 0                                                         | 1,180,815                    |
| Greene County Educational Service Center       | ESC     | Greene     | 235,108                        | 1,394,903                             | 0                                                         | 1,630,011                    |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 419,187                        | 1,624,344                             | 0                                                         | 2,043,531                    |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 2,182,492                      | 5,319,372                             | 0                                                         | 7,501,864                    |
| Hancock County Educational Service Center      | ESC     | Hancock    | (8,199)                        | 446,463                               | 0                                                         | 438,264                      |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 171,037                        | 2,224,517                             | 0                                                         | 2,395,554                    |
| Knox County Educational Service Center         | ESC     | Knox       | 394,296                        | 74,603                                | 0                                                         | 468,899                      |
| Lake County Educational Service Center         | ESC     | Lake       | 945,490                        | 975,030                               | 0                                                         | 1,920,520                    |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 481,723                        | 1,237,571                             | 0                                                         | 1,719,294                    |
| Lorain County Educational Service Center       | ESC     | Lorain     | (211,033)                      | 1,845,734                             | 0                                                         | 1,634,701                    |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 4,076,421                      | 1,942,207                             | 0                                                         | 6,018,628                    |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | (262,908)                      | 585,755                               | 0                                                         | 322,847                      |
| Medina County Educational Service Center       | ESC     | Medina     | 146,135                        | 965,914                               | 0                                                         | 1,112,049                    |
| Miami County Educational Service Center        | ESC     | Miami      | 659,727                        | 2,836,029                             | 0                                                         | 3,495,756                    |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 519,492                        | 13,939,735                            | 0                                                         | 14,459,227                   |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | (122,739)                      | 3,060,414                             | 0                                                         | 2,937,675                    |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 132,542                        | 439,671                               | 0                                                         | 572,213                      |
| Portage County Educational Service Center      | ESC     | Portage    | (504,837)                      | 95,817                                | 0                                                         | (409,020)                    |
| Putnam County Educational Service Center       | ESC     | Putnam     | (7,221)                        | 829,489                               | 0                                                         | 822,268                      |
| Ross-Pike Educational Service District         | ESC     | Ross       | 72,677                         | 2,843,683                             | 0                                                         | 2,916,360                    |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 210,253                        | 1,220,901                             | 0                                                         | 1,431,154                    |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | (635,564)                      | (731,340)                             | 0                                                         | (1,366,904)                  |
| Stark County Educational Service Center        | ESC     | Stark      | 486,740                        | 941,662                               | 0                                                         | 1,428,402                    |
| Summit County Educational Service Center       | ESC     | Summit     | (586,777)                      | 4,759,415                             | 0                                                         | 4,172,638                    |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 286,518                        | 4,180,955                             | 0                                                         | 4,467,473                    |

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| Fund Balances                                            |        |            |                                |                                       |                                                           |                              |
|----------------------------------------------------------|--------|------------|--------------------------------|---------------------------------------|-----------------------------------------------------------|------------------------------|
| School                                                   | Type   | County     | Net Change In<br>Fund Balances | Fund Balances<br>Beginning Of<br>Year | Increase<br>Decrease In<br>Inventory Or<br>Prepaid Assets | Fund Balances<br>End Of Year |
| East Central Ohio Educational Service Center             | ESC    | Tuscarawas | 180,936                        | 740,377                               | 0                                                         | 921,313                      |
| Wood County Educational Service Center                   | ESC    | Wood       | 393,106                        | 2,100,469                             | 0                                                         | 2,493,575                    |
| Adams County/Ohio Valley School District                 | School | Adams      | 3,349,937                      | 8,032,855                             | 0                                                         | 11,382,792                   |
| Manchester Local School District                         | School | Adams      | (1,425,415)                    | 5,981,825                             | 0                                                         | 4,556,410                    |
| Delphos City School District                             | School | Allen      | 371,723                        | (278,520)                             | 0                                                         | 93,203                       |
| Ashland City School District                             | School | Ashland    | 1,019,045                      | 4,559,516                             | 0                                                         | 5,578,561                    |
| Hillsdale Local School District                          | School | Ashland    | 669,986                        | 255,670                               | 0                                                         | 925,656                      |
| Loudonville-Perrysville Exempted Village School District | School | Ashland    | 384,658                        | 2,803,902                             | 0                                                         | 3,188,560                    |
| Mapleton Local School District                           | School | Ashland    | (168,973)                      | 1,583,984                             | 0                                                         | 1,415,011                    |
| Ashtabula Area City School District                      | School | Ashtabula  | 2,231,656                      | 727,833                               | 0                                                         | 2,959,489                    |
| Buckeye Local School District                            | School | Ashtabula  | (105,161)                      | 4,074,517                             | 0                                                         | 3,969,356                    |
| Conneaut Area City School District                       | School | Ashtabula  | 328,558                        | 1,962,921                             | 0                                                         | 2,291,479                    |
| Geneva Area City School District                         | School | Ashtabula  | 573,227                        | 1,908,927                             | 0                                                         | 2,482,154                    |
| Grand Valley Local School District                       | School | Ashtabula  | 390,426                        | 1,109,202                             | 0                                                         | 1,499,628                    |
| Jefferson Area Local School District                     | School | Ashtabula  | 489,689                        | 1,739,802                             | 0                                                         | 2,229,491                    |
| Athens City School District                              | School | Athens     | (86,141)                       | 7,094,489                             | 0                                                         | 7,008,348                    |
| Federal-Hocking Local School District                    | School | Athens     | 541,688                        | 3,096,486                             | 0                                                         | 3,638,174                    |
| Nelsonville-York City School District                    | School | Athens     | 1,007,852                      | 2,521,403                             | 0                                                         | 3,529,255                    |
| Trimble Local School District                            | School | Athens     | 501,226                        | 2,050,914                             | 0                                                         | 2,552,140                    |
| Minster Local School District                            | School | Auglaize   | 872,248                        | 1,209,329                             | 0                                                         | 2,081,577                    |
| New Bremen Local School District                         | School | Auglaize   | (204,161)                      | 5,683,391                             | 0                                                         | 5,479,230                    |
| Barnesville Exempted Village School District             | School | Belmont    | 480,560                        | 3,556,403                             | 0                                                         | 4,036,963                    |
| Bellaire Local School District                           | School | Belmont    | 2,559,739                      | (1,355,792)                           | 0                                                         | 1,203,947                    |
| Bridgeport Exempted Village School District              | School | Belmont    | 364,411                        | 955,741                               | 0                                                         | 1,320,152                    |
| Martins Ferry City School District                       | School | Belmont    | 769,346                        | (215,806)                             | 0                                                         | 553,540                      |
| Shadyside Local School District                          | School | Belmont    | 830,446                        | 975,305                               | 0                                                         | 1,805,751                    |
| St. Clairsville-Richland City School District            | School | Belmont    | 450,121                        | (161,498)                             | 0                                                         | 288,623                      |
| Union Local School District                              | School | Belmont    | 825,196                        | (608,355)                             | 0                                                         | 216,841                      |
| Eastern Local School District                            | School | Brown      | 572,938                        | 1,986,481                             | 0                                                         | 2,559,419                    |
| Fayetteville-Perry Local School District                 | School | Brown      | 100,623                        | 1,017,804                             | 0                                                         | 1,118,427                    |
| Western Brown Local School District                      | School | Brown      | 893,277                        | 1,300,771                             | 0                                                         | 2,194,048                    |
| Edgewood City School District                            | School | Butler     | 3,672,751                      | 3,749,686                             | 0                                                         | 7,422,437                    |
| Fairfield City School District                           | School | Butler     | 6,756,793                      | 17,948,281                            | 0                                                         | 24,705,074                   |
| Lakota Local School District                             | School | Butler     | 11,947,003                     | 11,467,523                            | 0                                                         | 23,414,526                   |
| Madison Local School District                            | School | Butler     | (355,331)                      | 1,415,069                             | 0                                                         | 1,059,738                    |
| Middletown City School District                          | School | Butler     | 2,497,933                      | (3,521,465)                           | 0                                                         | (1,023,532)                  |
| Monroe Local School District                             | School | Butler     | 4,879,323                      | (1,843,949)                           | 0                                                         | 3,035,374                    |
| New Miami Local School District                          | School | Butler     | 293,330                        | 3,126,604                             | 0                                                         | 3,419,934                    |
| Ross Local School District                               | School | Butler     | 362,126                        | 6,169,443                             | 0                                                         | 6,531,569                    |
| Talawanda School District                                | School | Butler     | 4,189,594                      | 0                                     | 20,887,645                                                | 25,077,239                   |
| Brown Local School District                              | School | Carroll    | 483,493                        | 3,400,567                             | 0                                                         | 3,884,060                    |
| Carrollton Exempted Village School District              | School | Carroll    | 107,780                        | 4,667,786                             | 0                                                         | 4,775,566                    |
| Mechanicsburg Exempted Village School District           | School | Champaign  | 1,195,995                      | 294,870                               | 0                                                         | 1,490,865                    |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Fund Balances                                 |        |            |                                |                                       |                                                           |                              |
|-----------------------------------------------|--------|------------|--------------------------------|---------------------------------------|-----------------------------------------------------------|------------------------------|
| School                                        | Type   | County     | Net Change In<br>Fund Balances | Fund Balances<br>Beginning Of<br>Year | Increase<br>Decrease In<br>Inventory Or<br>Prepaid Assets | Fund Balances<br>End Of Year |
| Triad Local School District                   | School | Champaign  | 217,852                        | 484,081                               | 0                                                         | 701,933                      |
| Clark Shawnee Local School District           | School | Clark      | 766,179                        | 1,344,397                             | 0                                                         | 2,110,576                    |
| Greenon Local School District                 | School | Clark      | (473,862)                      | 1,658,865                             | 0                                                         | 1,185,003                    |
| Northeastern Local School District            | School | Clark      | 552,185                        | 2,948,000                             | 0                                                         | 3,500,185                    |
| Northwestern Local School District            | School | Clark      | 837,262                        | 4,297,049                             | 0                                                         | 5,134,311                    |
| Southeastern Local School District            | School | Clark      | 447,690                        | 5,519,652                             | 0                                                         | 5,967,342                    |
| Springfield City School District              | School | Clark      | 1,976,646                      | 24,088,638                            | 0                                                         | 26,065,284                   |
| Tecumseh Local School District                | School | Clark      | 905,090                        | 829,980                               | 0                                                         | 1,735,070                    |
| Batavia Local School District                 | School | Clermont   | 541,858                        | (880,295)                             | 0                                                         | (338,437)                    |
| Bethel-Tate Local School District             | School | Clermont   | 54,444                         | 1,012,849                             | 0                                                         | 1,067,293                    |
| Clermont Northeastern Local School District   | School | Clermont   | 1,939,067                      | 1,167,757                             | 0                                                         | 3,106,824                    |
| Felicity-Franklin Local School District       | School | Clermont   | 368,300                        | 1,450,179                             | 0                                                         | 1,818,479                    |
| Goshen Local School District                  | School | Clermont   | 1,033,253                      | 3,188,295                             | 0                                                         | 4,221,548                    |
| Milford Exempted Village School District      | School | Clermont   | 6,768,995                      | 14,073,838                            | 0                                                         | 20,842,833                   |
| New Richmond Exempted Village School District | School | Clermont   | (725,685)                      | 21,146,995                            | 0                                                         | 20,421,310                   |
| West Clermont Local School District           | School | Clermont   | 8,767,978                      | 1,530,502                             | 0                                                         | 10,298,480                   |
| Williamsburg Local School District            | School | Clermont   | 291,098                        | 1,527,703                             | 0                                                         | 1,818,801                    |
| Blanchester Local School District             | School | Clinton    | 535,076                        | 3,509,990                             | 0                                                         | 4,045,066                    |
| Clinton Massie Local School District          | School | Clinton    | (444,975)                      | 2,174,119                             | 0                                                         | 1,729,144                    |
| East Clinton Local School District            | School | Clinton    | 868,669                        | 2,784,188                             | 0                                                         | 3,652,857                    |
| Wilmington City School District               | School | Clinton    | 1,017,547                      | 3,411,459                             | 0                                                         | 4,429,006                    |
| Beaver Local School District                  | School | Columbiana | (813,457)                      | (749,506)                             | 0                                                         | (1,562,963)                  |
| Columbiana Exempted Village School District   | School | Columbiana | 337,780                        | 2,312,737                             | 0                                                         | 2,650,517                    |
| Crestview Local School District               | School | Columbiana | 32,437                         | 1,029,687                             | 0                                                         | 1,062,124                    |
| East Liverpool City School District           | School | Columbiana | (497,588)                      | 1,711,916                             | 0                                                         | 1,214,328                    |
| East Palestine City School District           | School | Columbiana | (27,373)                       | 456,796                               | 0                                                         | 429,423                      |
| Lisbon Exempted Village School District       | School | Columbiana | (382,257)                      | 2,707,767                             | 0                                                         | 2,325,510                    |
| Salem City School District                    | School | Columbiana | (663,628)                      | 566,023                               | 0                                                         | (97,605)                     |
| Southern Local School District                | School | Columbiana | 125,950                        | (700,660)                             | 0                                                         | (574,710)                    |
| United Local School District                  | School | Columbiana | 473,024                        | 3,652,142                             | 0                                                         | 4,125,166                    |
| Wellsville Local School District              | School | Columbiana | 107,903                        | 584,364                               | 0                                                         | 692,267                      |
| Coshocton City School District                | School | Coshocton  | (518,565)                      | 1,346,035                             | 0                                                         | 827,470                      |
| Ridgewood Local School District               | School | Coshocton  | 1,016,232                      | 3,126,780                             | 0                                                         | 4,143,012                    |
| River View Local School District              | School | Coshocton  | (134,476)                      | 4,774,092                             | 0                                                         | 4,639,616                    |
| Buckeye Central Local School District         | School | Crawford   | 633,712                        | 3,113,846                             | 0                                                         | 3,747,558                    |
| Bucyrus City School District                  | School | Crawford   | (899,803)                      | 5,241,675                             | 0                                                         | 4,341,872                    |
| Colonel Crawford Local School District        | School | Crawford   | 77,304                         | 1,641,631                             | 0                                                         | 1,718,935                    |
| Galion City School District                   | School | Crawford   | 357,460                        | 1,401,669                             | 0                                                         | 1,759,129                    |
| Wynford Local School District                 | School | Crawford   | 204,680                        | 323,174                               | 0                                                         | 527,854                      |
| Bay Village City School District              | School | Cuyahoga   | 3,278,797                      | 9,437,514                             | 0                                                         | 12,716,311                   |
| Beachwood City School District                | School | Cuyahoga   | 6,263,989                      | 22,692,649                            | 0                                                         | 28,956,638                   |
| Bedford City School District                  | School | Cuyahoga   | (1,370,538)                    | 17,156,470                            | 0                                                         | 15,785,932                   |
| Berea City School District                    | School | Cuyahoga   | 3,339,550                      | 1,601,953                             | 0                                                         | 4,941,503                    |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
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| Fund Balances                                             |        |           |                                |                                       |                                                           |                              |
|-----------------------------------------------------------|--------|-----------|--------------------------------|---------------------------------------|-----------------------------------------------------------|------------------------------|
| School                                                    | Type   | County    | Net Change In<br>Fund Balances | Fund Balances<br>Beginning Of<br>Year | Increase<br>Decrease In<br>Inventory Or<br>Prepaid Assets | Fund Balances<br>End Of Year |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga  | 1,569,396                      | 8,817,486                             | 0                                                         | 10,386,882                   |
| Brooklyn City School District                             | School | Cuyahoga  | (176,307)                      | 3,711,515                             | 0                                                         | 3,535,208                    |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga  | 2,468,610                      | 7,826,773                             | 0                                                         | 10,295,383                   |
| Cleveland Heights-University Heights City School District | School | Cuyahoga  | (10,532,288)                   | 42,583,984                            | 0                                                         | 32,051,696                   |
| Cleveland Municipal School District                       | School | Cuyahoga  | 27,774,793                     | 43,536,037                            | 0                                                         | 71,310,830                   |
| Cuyahoga Heights Local School District                    | School | Cuyahoga  | 2,649,498                      | 1,807,370                             | 0                                                         | 4,456,868                    |
| East Cleveland City School District                       | School | Cuyahoga  | (4,693,826)                    | 21,555,300                            | 0                                                         | 16,861,474                   |
| Euclid City School District                               | School | Cuyahoga  | 2,741,126                      | (514,277)                             | 0                                                         | 2,226,849                    |
| Fairview Park City School District                        | School | Cuyahoga  | 2,670,640                      | 15,575,659                            | 0                                                         | 18,246,299                   |
| Garfield Heights City School District                     | School | Cuyahoga  | 2,532,097                      | 2,835,664                             | 0                                                         | 5,367,761                    |
| Independence Local School District                        | School | Cuyahoga  | 2,438,968                      | 5,369,527                             | 0                                                         | 7,808,495                    |
| Lakewood City School District                             | School | Cuyahoga  | 3,943,097                      | 17,249,858                            | 0                                                         | 21,192,955                   |
| Maple Heights City School District                        | School | Cuyahoga  | 250,602                        | 99,511                                | 0                                                         | 350,113                      |
| Mayfield City School District                             | School | Cuyahoga  | 7,770,219                      | 27,620,589                            | 0                                                         | 35,390,808                   |
| North Olmsted City School District                        | School | Cuyahoga  | 1,710,180                      | 21,192,917                            | 0                                                         | 22,903,097                   |
| North Royalton City School District                       | School | Cuyahoga  | 2,216,425                      | 10,571,232                            | 0                                                         | 12,787,657                   |
| Olmsted Falls City School District                        | School | Cuyahoga  | 2,467,761                      | 6,844,400                             | 0                                                         | 9,312,161                    |
| Orange City School District                               | School | Cuyahoga  | (15,497)                       | 29,478,625                            | 0                                                         | 29,463,128                   |
| Parma City School District                                | School | Cuyahoga  | 3,635,258                      | 18,482,047                            | 0                                                         | 22,117,305                   |
| Richmond Heights Local School District                    | School | Cuyahoga  | 940,202                        | 361,204                               | 0                                                         | 1,301,406                    |
| Rocky River City School District                          | School | Cuyahoga  | 4,338,499                      | 3,132,410                             | 0                                                         | 7,470,909                    |
| Shaker Heights City School District                       | School | Cuyahoga  | 4,752,645                      | 22,876,271                            | 0                                                         | 27,628,916                   |
| Solon City School District                                | School | Cuyahoga  | 7,945,823                      | 24,542,393                            | 0                                                         | 32,488,216                   |
| South Euclid-Lyndhurst City School District               | School | Cuyahoga  | 2,542,968                      | 14,009,043                            | 0                                                         | 16,552,011                   |
| Strongsville City School District                         | School | Cuyahoga  | 7,279,116                      | 4,968,230                             | 0                                                         | 12,247,346                   |
| Warrensville Heights City School District                 | School | Cuyahoga  | 2,762,630                      | 15,442,846                            | 0                                                         | 18,205,476                   |
| Westlake City School District                             | School | Cuyahoga  | (60,848)                       | 18,871,444                            | 0                                                         | 18,810,596                   |
| Greenville City School District                           | School | Darke     | 1,356,855                      | 7,229,990                             | 0                                                         | 8,586,845                    |
| Ayersville Local School District                          | School | Defiance  | 560,437                        | 3,670,106                             | (1,654)                                                   | 4,228,889                    |
| Big Walnut Local School District                          | School | Delaware  | 2,017,492                      | 9,908,349                             | 0                                                         | 11,925,841                   |
| Buckeye Valley Local School District                      | School | Delaware  | 2,072,786                      | 6,137,615                             | 0                                                         | 8,210,401                    |
| Delaware City School District                             | School | Delaware  | 1,662,707                      | 9,561,098                             | 0                                                         | 11,223,805                   |
| Olentangy Local School District                           | School | Delaware  | 25,207,729                     | 58,479,367                            | 0                                                         | 83,687,096                   |
| Edison Local School District                              | School | Erie      | 644,388                        | 1,790,454                             | (4,472)                                                   | 2,430,370                    |
| Huron City School District                                | School | Erie      | (1,390,445)                    | 6,487,566                             | 0                                                         | 5,097,121                    |
| Kelleys Island Local School District                      | School | Erie      | 59,412                         | 998,099                               | 0                                                         | 1,057,511                    |
| Margaretta Local School District                          | School | Erie      | 573,789                        | 1,380,592                             | 0                                                         | 1,954,381                    |
| Perkins Local School District                             | School | Erie      | (20,155)                       | (772,830)                             | (2,096)                                                   | (795,081)                    |
| Sandusky City School District                             | School | Erie      | 11,062                         | (700,000)                             | 0                                                         | (688,938)                    |
| Vermilion Local School District                           | School | Erie      | (299,576)                      | 15,365,419                            | (7,500)                                                   | 15,058,343                   |
| Amanda-Clearcreek Local School District                   | School | Fairfield | 3,516,927                      | 5,032,724                             | 0                                                         | 8,549,651                    |
| Bloom-Carroll Local School District                       | School | Fairfield | 756,150                        | 1,391,515                             | 0                                                         | 2,147,665                    |
| Fairfield Union Local School District                     | School | Fairfield | 1,309,688                      | 6,199,983                             | 0                                                         | 7,509,671                    |



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**As of June 30, 2014**  
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| Fund Balances                                   |        |           |                                |                                       |                                                           |                              |
|-------------------------------------------------|--------|-----------|--------------------------------|---------------------------------------|-----------------------------------------------------------|------------------------------|
| School                                          | Type   | County    | Net Change In<br>Fund Balances | Fund Balances<br>Beginning Of<br>Year | Increase<br>Decrease In<br>Inventory Or<br>Prepaid Assets | Fund Balances<br>End Of Year |
| Lancaster City School District                  | School | Fairfield | 4,947,469                      | 30,800,216                            | 0                                                         | 35,747,685                   |
| Liberty Union-Thurston Local School District    | School | Fairfield | 1,178,720                      | 5,716,159                             | 0                                                         | 6,894,879                    |
| Pickerington Local School District              | School | Fairfield | 5,850,771                      | 16,286,751                            | 0                                                         | 22,137,522                   |
| Miami Trace Local School District               | School | Fayette   | 31,887                         | 14,571,388                            | 0                                                         | 14,603,275                   |
| Washington Court House City School District     | School | Fayette   | (4,680)                        | 2,496,694                             | 0                                                         | 2,492,014                    |
| Canal Winchester Local School District          | School | Franklin  | 4,325,992                      | 12,096,928                            | 0                                                         | 16,422,920                   |
| Columbus City School District                   | School | Franklin  | 64,461,726                     | 226,111,403                           | 0                                                         | 290,573,129                  |
| Dublin City School District                     | School | Franklin  | 14,788,103                     | 67,218,420                            | (3,649)                                                   | 82,002,874                   |
| Gahanna-Jefferson City School District          | School | Franklin  | 1,783,521                      | 18,338,539                            | 0                                                         | 20,122,060                   |
| Grandview Heights City School District          | School | Franklin  | (1,021,974)                    | 7,570,968                             | 0                                                         | 6,548,994                    |
| Groveport Madison Local School District         | School | Franklin  | 2,055,734                      | (1,611,755)                           | 0                                                         | 443,979                      |
| Hamilton Local School District                  | School | Franklin  | 349,877                        | 9,476,787                             | 0                                                         | 9,826,664                    |
| Hilliard City School District                   | School | Franklin  | 9,498,403                      | 47,067,299                            | 0                                                         | 56,565,702                   |
| New Albany-Plain Local School District          | School | Franklin  | 150,706                        | 23,025,782                            | 0                                                         | 23,176,488                   |
| Southwestern City School District               | School | Franklin  | 20,473,413                     | 100,741,647                           | 0                                                         | 121,215,060                  |
| Upper Arlington City School District            | School | Franklin  | 6,130,688                      | 48,113,951                            | 0                                                         | 54,244,639                   |
| Westerville City School District                | School | Franklin  | 31,614,396                     | 39,522,246                            | 0                                                         | 71,136,642                   |
| Whitehall City School District                  | School | Franklin  | 1,137,155                      | 12,909,648                            | 0                                                         | 14,046,803                   |
| Worthington City School District                | School | Franklin  | 13,993,267                     | 70,559,677                            | 0                                                         | 84,552,944                   |
| Archbold Area Local School District             | School | Fulton    | (254,655)                      | 2,836,134                             | 0                                                         | 2,581,479                    |
| Wauseon Exempted Village School District        | School | Fulton    | 458,104                        | 815,937                               | 0                                                         | 1,274,041                    |
| Gallia Local School District                    | School | Gallia    | (233,596)                      | 5,125,164                             | 0                                                         | 4,891,568                    |
| Gallipolis City School District                 | School | Gallia    | (189,245)                      | 723,338                               | (43,320)                                                  | 490,773                      |
| Berkshire Local School District                 | School | Geauga    | 259,618                        | 1,610,488                             | 0                                                         | 1,870,106                    |
| Cardinal Local School District                  | School | Geauga    | (339,731)                      | (56,090)                              | 0                                                         | (395,821)                    |
| Kenston Local School District                   | School | Geauga    | 63,829                         | 11,117,002                            | 0                                                         | 11,180,831                   |
| Ledgemont Local School District                 | School | Geauga    | 70,655                         | (2,318,873)                           | 0                                                         | (2,248,218)                  |
| West Geauga Local School District               | School | Geauga    | 2,082,133                      | 8,353,409                             | 0                                                         | 10,435,542                   |
| Beavercreek City School District                | School | Greene    | 1,529,301                      | 15,061,288                            | 0                                                         | 16,590,589                   |
| Bellbrook-Sugarcreek Local School District      | School | Greene    | 1,596,787                      | 2,241,203                             | 0                                                         | 3,837,990                    |
| Cedar Cliff Local School District               | School | Greene    | 456,474                        | 2,519,677                             | 0                                                         | 2,976,151                    |
| Fairborn City School District                   | School | Greene    | 4,126,403                      | 3,828,124                             | 0                                                         | 7,954,527                    |
| Greeneview Local School District                | School | Greene    | (784,778)                      | 7,062,615                             | 0                                                         | 6,277,837                    |
| Xenia Community School District                 | School | Greene    | 5,508,911                      | 5,618,394                             | 0                                                         | 11,127,305                   |
| Yellow Springs Exempted Village School District | School | Greene    | 921,739                        | 2,215,730                             | 0                                                         | 3,137,469                    |
| Cambridge City School District                  | School | Guernsey  | 357,325                        | 810,698                               | 0                                                         | 1,168,023                    |
| East Guernsey Local School District             | School | Guernsey  | 539,540                        | 3,372,917                             | 0                                                         | 3,912,457                    |
| Rolling Hills Local School District             | School | Guernsey  | 1,023,475                      | 3,947,116                             | 0                                                         | 4,970,591                    |
| Cincinnati City School District                 | School | Hamilton  | 3,441,219                      | 158,253,614                           | 0                                                         | 161,694,833                  |
| Deer Park Community City School District        | School | Hamilton  | 2,620,176                      | 6,783,337                             | 0                                                         | 9,403,513                    |
| Finneytown Local School District                | School | Hamilton  | 1,609,641                      | 3,967,445                             | 0                                                         | 5,577,086                    |
| Forest Hills Local School District              | School | Hamilton  | 4,823,851                      | 17,972,715                            | 0                                                         | 22,796,566                   |
| Indian Hill Exempted Village School District    | School | Hamilton  | 658,522                        | 37,705,068                            | 0                                                         | 38,363,590                   |

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**As of June 30, 2014**  
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| Fund Balances                                   |        |           |                                |                                       |                                                           |                              |
|-------------------------------------------------|--------|-----------|--------------------------------|---------------------------------------|-----------------------------------------------------------|------------------------------|
| School                                          | Type   | County    | Net Change In<br>Fund Balances | Fund Balances<br>Beginning Of<br>Year | Increase<br>Decrease In<br>Inventory Or<br>Prepaid Assets | Fund Balances<br>End Of Year |
| Loveland City School District                   | School | Hamilton  | 2,409,572                      | 5,412,317                             | 0                                                         | 7,821,889                    |
| Madeira City School District                    | School | Hamilton  | (32,469)                       | 10,379,788                            | 0                                                         | 10,347,319                   |
| Mariemont City School District                  | School | Hamilton  | 1,447,196                      | 10,275,285                            | 0                                                         | 11,722,481                   |
| Mt. Healthy City School District                | School | Hamilton  | 3,695,569                      | 8,190,128                             | 0                                                         | 11,885,697                   |
| North College Hill City School District         | School | Hamilton  | 82,616                         | 685,305                               | 0                                                         | 767,921                      |
| Northwest Local School District                 | School | Hamilton  | 10,913,450                     | 31,825,832                            | 0                                                         | 42,739,282                   |
| Norwood City School District                    | School | Hamilton  | 3,084,762                      | 4,346,944                             | 0                                                         | 7,431,706                    |
| Oak Hills Local School District                 | School | Hamilton  | 6,334,674                      | 16,390,244                            | 0                                                         | 22,724,918                   |
| Princeton City School District                  | School | Hamilton  | 11,861,937                     | 17,389,204                            | 0                                                         | 29,251,141                   |
| Reading Community City School District          | School | Hamilton  | 269,666                        | 3,907,292                             | 0                                                         | 4,176,958                    |
| Southwest Local School District                 | School | Hamilton  | 2,217,566                      | 5,512,618                             | 0                                                         | 7,730,184                    |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 866,543                        | 6,780,345                             | 0                                                         | 7,646,888                    |
| Sycamore Community City School District         | School | Hamilton  | (622,308)                      | 50,505,842                            | 0                                                         | 49,883,534                   |
| Three Rivers Local School District              | School | Hamilton  | 178,334                        | 12,387,664                            | 0                                                         | 12,565,998                   |
| Winton Woods City School District               | School | Hamilton  | 3,326,937                      | 15,201,381                            | 0                                                         | 18,528,318                   |
| Wyoming City School District                    | School | Hamilton  | 413,558                        | 14,398,102                            | 0                                                         | 14,811,660                   |
| Arcadia Local School District                   | School | Hancock   | 584,992                        | 4,204,124                             | 0                                                         | 4,789,116                    |
| Arlington Local School District                 | School | Hancock   | 23,256                         | 1,615,612                             | 0                                                         | 1,638,868                    |
| Findlay City School District                    | School | Hancock   | 2,680,109                      | 9,410,145                             | (40,822)                                                  | 12,049,432                   |
| Liberty Benton Local School District            | School | Hancock   | 710,565                        | 6,409,757                             | 0                                                         | 7,120,322                    |
| Van Buren Local School District                 | School | Hancock   | 463,661                        | 7,345,464                             | 0                                                         | 7,809,125                    |
| Conotton Valley Union Local School District     | School | Harrison  | 575,114                        | 493,148                               | 0                                                         | 1,068,262                    |
| Holgate Local School District                   | School | Henry     | 180,494                        | 2,043,443                             | 0                                                         | 2,223,937                    |
| Liberty Center Local School District            | School | Henry     | 889,152                        | 5,147,792                             | 0                                                         | 6,036,944                    |
| Napoleon Area City School District              | School | Henry     | 878,109                        | 8,332,134                             | 0                                                         | 9,210,243                    |
| Patrick Henry Local School District             | School | Henry     | 1,008,251                      | 2,630,584                             | 0                                                         | 3,638,835                    |
| Fairfield Local School District                 | School | Highland  | 321,992                        | 1,554,400                             | 0                                                         | 1,876,392                    |
| Greenfield Exempted Village School District     | School | Highland  | 560,785                        | 9,366,988                             | 0                                                         | 9,927,773                    |
| Hillsboro City School District                  | School | Highland  | 469,535                        | 4,752,676                             | 0                                                         | 5,222,211                    |
| Lynchburg Clay Local School District            | School | Highland  | 156,940                        | 5,747,491                             | 0                                                         | 5,904,431                    |
| Logan-Hocking Local School District             | School | Hocking   | 1,960,852                      | 5,417,655                             | 58,285                                                    | 7,436,792                    |
| East Holmes Local School District               | School | Holmes    | 1,002,434                      | 4,014,090                             | 0                                                         | 5,016,524                    |
| West Holmes Local School District               | School | Holmes    | (369,693)                      | 7,374,335                             | 0                                                         | 7,004,642                    |
| Bellevue City School District                   | School | Huron     | 1,218,955                      | 5,252,273                             | (21,650)                                                  | 6,449,578                    |
| Monroeville Local School District               | School | Huron     | (197,972)                      | 406,164                               | 0                                                         | 208,192                      |
| New London Local School District                | School | Huron     | 26,404                         | 1,054,434                             | 0                                                         | 1,080,838                    |
| Norwalk City School District                    | School | Huron     | (1,658,529)                    | 5,262,421                             | 0                                                         | 3,603,892                    |
| South Central Local School District             | School | Huron     | 287,149                        | 1,867,472                             | 0                                                         | 2,154,621                    |
| Western Reserve Local School District           | School | Huron     | 438,383                        | 625,127                               | 0                                                         | 1,063,510                    |
| Willard City School District                    | School | Huron     | 109,039                        | (529,416)                             | 0                                                         | (420,377)                    |
| Wellston City School District                   | School | Jackson   | (404,500)                      | 5,502,468                             | 0                                                         | 5,097,968                    |
| Buckeye Local School District                   | School | Jefferson | 47,074                         | (820,894)                             | 0                                                         | (773,820)                    |
| Edison Local School District                    | School | Jefferson | 483,145                        | 639,753                               | 0                                                         | 1,122,898                    |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Fund Balances                                     |        |           |                                |                                       |                                                           |                              |
|---------------------------------------------------|--------|-----------|--------------------------------|---------------------------------------|-----------------------------------------------------------|------------------------------|
| School                                            | Type   | County    | Net Change In<br>Fund Balances | Fund Balances<br>Beginning Of<br>Year | Increase<br>Decrease In<br>Inventory Or<br>Prepaid Assets | Fund Balances<br>End Of Year |
| Indian Creek Local School District                | School | Jefferson | 1,014,310                      | (814,141)                             | 0                                                         | 200,169                      |
| Steubenville City School District                 | School | Jefferson | 708,858                        | 1,572,047                             | 0                                                         | 2,280,905                    |
| Toronto City School District                      | School | Jefferson | 439,230                        | 412,157                               | 0                                                         | 851,387                      |
| Kirtland Local School District                    | School | Lake      | 697,383                        | 5,364,875                             | 0                                                         | 6,062,258                    |
| Mentor Exempted Village School District           | School | Lake      | (1,281,102)                    | 48,870,514                            | 0                                                         | 47,589,412                   |
| Perry Local School District                       | School | Lake      | (1,037,776)                    | 20,653,223                            | 0                                                         | 19,615,447                   |
| Riverside Local School District                   | School | Lake      | 2,142,969                      | 146,032                               | 0                                                         | 2,289,001                    |
| Willoughby-Eastlake City School District          | School | Lake      | 2,304,176                      | 5,834,181                             | 0                                                         | 8,138,357                    |
| Chesapeake Union Exempted Village School District | School | Lawrence  | 318,177                        | 761,832                               | 0                                                         | 1,080,009                    |
| Dawson-Bryant Local School District               | School | Lawrence  | 192,712                        | 3,176,547                             | 0                                                         | 3,369,259                    |
| Fairland Local School District                    | School | Lawrence  | (158,793)                      | 2,942,707                             | 0                                                         | 2,783,914                    |
| Ironton City School District                      | School | Lawrence  | 562,427                        | 1,369,206                             | 0                                                         | 1,931,633                    |
| Rock Hill Local School District                   | School | Lawrence  | 1,095,683                      | 2,027,106                             | 0                                                         | 3,122,789                    |
| South Point Local School District                 | School | Lawrence  | (547,221)                      | 6,889,664                             | 0                                                         | 6,342,443                    |
| Symmes Valley Local School District               | School | Lawrence  | (94,118)                       | 2,509,458                             | 0                                                         | 2,415,340                    |
| Granville Exempted Village School District        | School | Licking   | 882,044                        | 322,576                               | 0                                                         | 1,204,620                    |
| Heath City School District                        | School | Licking   | 1,100,642                      | 189,119                               | 0                                                         | 1,289,761                    |
| Johnstown-Monroe Local School District            | School | Licking   | 2,273,170                      | 13,693,116                            | 0                                                         | 15,966,286                   |
| Lakewood Local School District                    | School | Licking   | 2,919,350                      | 7,742,868                             | (974)                                                     | 10,661,244                   |
| Licking Heights Local School District             | School | Licking   | 3,348,091                      | 623,046                               | 0                                                         | 3,971,137                    |
| Licking Valley Local School District              | School | Licking   | 426,860                        | 5,249,506                             | 0                                                         | 5,676,366                    |
| Newark City School District                       | School | Licking   | 1,101,190                      | 14,373,767                            | 0                                                         | 15,474,957                   |
| North Fork Local School District                  | School | Licking   | 1,443,350                      | 1,307,651                             | 0                                                         | 2,751,001                    |
| Northridge Local School District                  | School | Licking   | 12,789                         | 7,918,256                             | 0                                                         | 7,931,045                    |
| Riverside Local School District                   | School | Logan     | 1,370,400                      | 1,169,111                             | 0                                                         | 2,539,511                    |
| Amherst Exempted Village School District          | School | Lorain    | 2,872,349                      | 4,728,846                             | 0                                                         | 7,601,195                    |
| Avon Lake City School District                    | School | Lorain    | 1,828,836                      | 4,779,509                             | 0                                                         | 6,608,345                    |
| Avon Local School District                        | School | Lorain    | (197,061)                      | 12,061,199                            | 0                                                         | 11,864,138                   |
| Columbia Local School District                    | School | Lorain    | 1,377,383                      | (916,322)                             | 0                                                         | 461,061                      |
| Elyria City School District                       | School | Lorain    | 5,544,584                      | 1,776,916                             | 0                                                         | 7,321,500                    |
| Firelands Local School District                   | School | Lorain    | 1,334,595                      | 2,277,179                             | 0                                                         | 3,611,774                    |
| Keystone Local School District                    | School | Lorain    | (1,337,359)                    | 2,905,115                             | 0                                                         | 1,567,756                    |
| Lorain City School District                       | School | Lorain    | 213,457                        | (2,352,412)                           | 0                                                         | (2,138,955)                  |
| Midview Local School District                     | School | Lorain    | 951,800                        | 1,057,964                             | 0                                                         | 2,009,764                    |
| North Ridgeville City School District             | School | Lorain    | 6,032,128                      | 4,151,635                             | 0                                                         | 10,183,763                   |
| Oberlin City School District                      | School | Lorain    | 353,941                        | 1,725,960                             | 0                                                         | 2,079,901                    |
| Sheffield-Sheffield Lake City School District     | School | Lorain    | (2,162,327)                    | 7,126,823                             | 0                                                         | 4,964,496                    |
| Wellington Exempted Village School District       | School | Lorain    | (881,187)                      | 3,448,480                             | 0                                                         | 2,567,293                    |
| Anthony Wayne Local School District               | School | Lucas     | (772,525)                      | 2,060,832                             | (12,384)                                                  | 1,275,923                    |
| Oregon City School District                       | School | Lucas     | (1,052,097)                    | 6,816,091                             | 0                                                         | 5,763,994                    |
| Ottawa Hills Local School District                | School | Lucas     | 788,506                        | 4,580,150                             | 0                                                         | 5,368,656                    |
| Springfield Local School District                 | School | Lucas     | (2,931,358)                    | 1,089,434                             | 0                                                         | (1,841,924)                  |
| Sylvania City School District                     | School | Lucas     | (1,830,261)                    | (1,060,384)                           | 0                                                         | (2,890,645)                  |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
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| Fund Balances                              |        |            |                                |                                       |                                                           |                              |
|--------------------------------------------|--------|------------|--------------------------------|---------------------------------------|-----------------------------------------------------------|------------------------------|
| School                                     | Type   | County     | Net Change In<br>Fund Balances | Fund Balances<br>Beginning Of<br>Year | Increase<br>Decrease In<br>Inventory Or<br>Prepaid Assets | Fund Balances<br>End Of Year |
| Toledo City School District                | School | Lucas      | 29,089,416                     | 124,257                               | 0                                                         | 29,213,673                   |
| Washington Local School District           | School | Lucas      | (4,134,108)                    | 24,500,353                            | 0                                                         | 20,366,245                   |
| Jefferson Local School District            | School | Madison    | 487,873                        | 5,736,026                             | 0                                                         | 6,223,899                    |
| Jonathan Alder Local School District       | School | Madison    | 767,084                        | 614,702                               | 0                                                         | 1,381,786                    |
| London City School District                | School | Madison    | 1,612,355                      | 4,735,955                             | 0                                                         | 6,348,310                    |
| Madison-Plains Local School District       | School | Madison    | (1,024,386)                    | 6,206,339                             | 0                                                         | 5,181,953                    |
| Austintown Local School District           | School | Mahoning   | (554,598)                      | 1,498,037                             | 0                                                         | 943,439                      |
| Boardman Local School District             | School | Mahoning   | 975,535                        | 2,363,255                             | 0                                                         | 3,338,790                    |
| Campbell City School District              | School | Mahoning   | 80,074                         | (1,362,711)                           | 0                                                         | (1,282,637)                  |
| Canfield Local School District             | School | Mahoning   | 2,086,960                      | 3,041,065                             | 0                                                         | 5,128,025                    |
| Jackson-Milton Local School District       | School | Mahoning   | 13,493                         | 1,270,150                             | 0                                                         | 1,283,643                    |
| Lowellville Local School District          | School | Mahoning   | 54,370                         | 1,953,133                             | 0                                                         | 2,007,503                    |
| Poland Local School District               | School | Mahoning   | 729,328                        | 515,645                               | 0                                                         | 1,244,973                    |
| Sebring Local School District              | School | Mahoning   | 108,237                        | (68,629)                              | 0                                                         | 39,608                       |
| South Range Local School District          | School | Mahoning   | (76,962)                       | (311,406)                             | 0                                                         | (388,368)                    |
| Springfield Local School District          | School | Mahoning   | 139,576                        | 1,494,888                             | 0                                                         | 1,634,464                    |
| Struthers City School District             | School | Mahoning   | 646,038                        | 4,795,833                             | 0                                                         | 5,441,871                    |
| West Branch Local School District          | School | Mahoning   | 1,099,956                      | 643,706                               | 0                                                         | 1,743,662                    |
| Western Reserve Local School District      | School | Mahoning   | 83,574                         | 799,522                               | 0                                                         | 883,096                      |
| Youngstown City School District            | School | Mahoning   | 4,411,792                      | 2,531,583                             | 0                                                         | 6,943,375                    |
| Elgin Local School District                | School | Marion     | 1,609,772                      | 5,354,463                             | 0                                                         | 6,964,235                    |
| Marion City School District                | School | Marion     | 44,892                         | 12,132,949                            | 0                                                         | 12,177,841                   |
| Pleasant Local School District             | School | Marion     | 435,924                        | 2,439,172                             | 0                                                         | 2,875,096                    |
| Ridgedale Local School District            | School | Marion     | 345,487                        | 3,147,675                             | 0                                                         | 3,493,162                    |
| River Valley Local School District         | School | Marion     | 197,516                        | 2,616,637                             | 0                                                         | 2,814,153                    |
| Black River Local School District          | School | Medina     | 1,381,104                      | (383,426)                             | 0                                                         | 997,678                      |
| Brunswick City School District             | School | Medina     | (2,236,247)                    | 701,680                               | 0                                                         | (1,534,567)                  |
| Buckeye Local School District              | School | Medina     | 2,715,075                      | 747,273                               | 0                                                         | 3,462,348                    |
| Cloverleaf Local School District           | School | Medina     | 2,058,675                      | 1,578,890                             | 0                                                         | 3,637,565                    |
| Highland Local School District             | School | Medina     | 2,677,127                      | 9,068,996                             | 0                                                         | 11,746,123                   |
| Medina City School District                | School | Medina     | 4,699,016                      | 19,606,826                            | 0                                                         | 24,305,842                   |
| Wadsworth City School District             | School | Medina     | 2,099,159                      | 6,663,138                             | 0                                                         | 8,762,297                    |
| Eastern Local School District              | School | Meigs      | 321,834                        | 717,247                               | 0                                                         | 1,039,081                    |
| Meigs Local School District                | School | Meigs      | 1,400,840                      | 353,563                               | 0                                                         | 1,754,403                    |
| Southern Local School District             | School | Meigs      | (240,565)                      | 1,585,845                             | 0                                                         | 1,345,280                    |
| Bethel Local School District               | School | Miami      | 1,438,517                      | 1,566,340                             | 0                                                         | 3,004,857                    |
| Covington Exempted Village School District | School | Miami      | 1,169,462                      | 2,003,559                             | 0                                                         | 3,173,021                    |
| Miami East Local School District           | School | Miami      | 2,830,342                      | 1,600,962                             | 0                                                         | 4,431,304                    |
| Piqua City School District                 | School | Miami      | 2,258,998                      | 8,686,312                             | (147)                                                     | 10,945,163                   |
| Tipp City Exempted Village School District | School | Miami      | 1,465,154                      | 1,099,420                             | 0                                                         | 2,564,574                    |
| Troy City School District                  | School | Miami      | 499,188                        | 10,278,510                            | 0                                                         | 10,777,698                   |
| Switzerland of Ohio Local School District  | School | Monroe     | 3,478,484                      | (1,110,247)                           | 0                                                         | 2,368,237                    |
| Brookville Local School District           | School | Montgomery | 308,325                        | 2,646,435                             | 0                                                         | 2,954,760                    |

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| Fund Balances                                |        |            |                                |                                       |                                                           |                              |
|----------------------------------------------|--------|------------|--------------------------------|---------------------------------------|-----------------------------------------------------------|------------------------------|
| School                                       | Type   | County     | Net Change In<br>Fund Balances | Fund Balances<br>Beginning Of<br>Year | Increase<br>Decrease In<br>Inventory Or<br>Prepaid Assets | Fund Balances<br>End Of Year |
| Centerville City School District             | School | Montgomery | 5,277,893                      | 9,211,953                             | 0                                                         | 14,489,846                   |
| Dayton City School District                  | School | Montgomery | (7,902,238)                    | 4,279,549                             | 0                                                         | (3,622,689)                  |
| Huber Heights City School District           | School | Montgomery | 6,391,124                      | 1,568,077                             | (110,637)                                                 | 7,848,564                    |
| Jefferson Township Local School District     | School | Montgomery | 798,493                        | 3,560,919                             | 0                                                         | 4,359,412                    |
| Kettering City School District               | School | Montgomery | 2,698,869                      | 2,863,863                             | 3,974                                                     | 5,566,706                    |
| Mad River Local School District              | School | Montgomery | 4,192,662                      | 9,029,012                             | 0                                                         | 13,221,674                   |
| Miamisburg City School District              | School | Montgomery | 2,346,089                      | 4,468,034                             | 0                                                         | 6,814,123                    |
| New Lebanon Local School District            | School | Montgomery | 992,313                        | 5,433,920                             | 0                                                         | 6,426,233                    |
| Northmont City School District               | School | Montgomery | 1,081,596                      | 4,474,073                             | 0                                                         | 5,555,669                    |
| Northridge Local School District             | School | Montgomery | 951,082                        | 7,819,801                             | 0                                                         | 8,770,883                    |
| Oakwood City School District                 | School | Montgomery | 286,416                        | (732,421)                             | 0                                                         | (446,005)                    |
| Trotwood-Madison City School District        | School | Montgomery | 4,726,150                      | 18,836,342                            | 0                                                         | 23,562,492                   |
| Valley View Local School District            | School | Montgomery | 1,477,333                      | (513,295)                             | 0                                                         | 964,038                      |
| Vandalia-Butler City School District         | School | Montgomery | 2,427,003                      | 1,031,329                             | 0                                                         | 3,458,332                    |
| West Carrollton City School District         | School | Montgomery | (723,574)                      | 8,220,498                             | 0                                                         | 7,496,924                    |
| Morgan Local School District                 | School | Morgan     | 794,453                        | 6,715,102                             | 0                                                         | 7,509,555                    |
| Cardington-Lincoln Local School District     | School | Morrow     | 436,921                        | (545,845)                             | 0                                                         | (108,924)                    |
| Highland Local School District               | School | Morrow     | 1,190,167                      | 3,580,587                             | 0                                                         | 4,770,754                    |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 177,066                        | 3,022,123                             | 0                                                         | 3,199,189                    |
| Northmor Local School District               | School | Morrow     | 376,777                        | (25,739)                              | 0                                                         | 351,038                      |
| East Muskingum Local School Dist             | School | Muskingum  | 88,072                         | 4,807,267                             | 0                                                         | 4,895,339                    |
| Franklin Local School District               | School | Muskingum  | (259,167)                      | 6,879,260                             | 0                                                         | 6,620,093                    |
| Maysville Local School District              | School | Muskingum  | 610,040                        | (382,274)                             | 0                                                         | 227,766                      |
| Tri-Valley Local School District             | School | Muskingum  | 952,861                        | 2,735,830                             | 0                                                         | 3,688,691                    |
| West Muskingum Local School District         | School | Muskingum  | 1,360,494                      | 2,320,981                             | 0                                                         | 3,681,475                    |
| Zanesville City School District              | School | Muskingum  | 131,730                        | 3,818,004                             | 0                                                         | 3,949,734                    |
| Caldwell Exempted Village School District    | School | Noble      | 1,236,582                      | 805,752                               | 0                                                         | 2,042,334                    |
| Noble Local School District                  | School | Noble      | 120,976                        | 3,437,517                             | 0                                                         | 3,558,493                    |
| Crooksville Exempted Village School District | School | Perry      | 118,609                        | 80,536                                | 0                                                         | 199,145                      |
| Circleville City School District             | School | Pickaway   | 180,074                        | 15,308,797                            | (21,809)                                                  | 15,467,062                   |
| Logan Elm Local School District              | School | Pickaway   | 1,846,578                      | 6,450,328                             | 0                                                         | 8,296,906                    |
| Teays Valley Local School District           | School | Pickaway   | 4,170,262                      | 4,415,048                             | 33,071                                                    | 8,618,381                    |
| Westfall Local School District               | School | Pickaway   | 2,006,281                      | 6,684,834                             | 0                                                         | 8,691,115                    |
| Scioto Valley Local School District          | School | Pike       | 1,196,182                      | 5,717,407                             | 0                                                         | 6,913,589                    |
| Waverly City School District                 | School | Pike       | 1,473,806                      | 2,143,848                             | 0                                                         | 3,617,654                    |
| Western Local School District                | School | Pike       | (364,269)                      | 1,890,124                             | 0                                                         | 1,525,855                    |
| Aurora City School District                  | School | Portage    | 4,587,026                      | 2,346,414                             | 0                                                         | 6,933,440                    |
| Crestwood Local School District              | School | Portage    | 921,722                        | 696,205                               | 0                                                         | 1,617,927                    |
| Field Local School District                  | School | Portage    | 1,333,833                      | 1,138,972                             | 0                                                         | 2,472,805                    |
| James A. Garfield Local School District      | School | Portage    | 346,922                        | 1,210,335                             | 0                                                         | 1,557,257                    |
| Kent City School District                    | School | Portage    | 2,466,730                      | 11,570,906                            | 0                                                         | 14,037,636                   |
| Ravenna City School District                 | School | Portage    | 899,032                        | (1,423,605)                           | 0                                                         | (524,573)                    |
| Rootstown Local School District              | School | Portage    | 1,084,750                      | 828,172                               | 0                                                         | 1,912,922                    |

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**As of June 30, 2014**  
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| Fund Balances                                        |        |          |                                |                                       |                                                           |                              |
|------------------------------------------------------|--------|----------|--------------------------------|---------------------------------------|-----------------------------------------------------------|------------------------------|
| School                                               | Type   | County   | Net Change In<br>Fund Balances | Fund Balances<br>Beginning Of<br>Year | Increase<br>Decrease In<br>Inventory Or<br>Prepaid Assets | Fund Balances<br>End Of Year |
| Southeast Local School District                      | School | Portage  | 2,599,716                      | 10,918,261                            | 0                                                         | 13,517,977                   |
| Streetsboro City School District                     | School | Portage  | 1,955,998                      | 3,038,878                             | 0                                                         | 4,994,876                    |
| Waterloo Local School District                       | School | Portage  | 848,168                        | 870,281                               | 4,217                                                     | 1,722,666                    |
| Windham Exempted Village School District             | School | Portage  | 480,383                        | 2,501,327                             | 973                                                       | 2,982,683                    |
| Tri-County North Local School District               | School | Preble   | 286,043                        | 439,543                               | 0                                                         | 725,586                      |
| Clear Fork Valley Local School District              | School | Richland | 899,587                        | 6,229,179                             | (1,723)                                                   | 7,127,043                    |
| Crestview Local School District                      | School | Richland | (70,731)                       | 5,678,985                             | 0                                                         | 5,608,254                    |
| Lucas Local School District                          | School | Richland | 563,704                        | 4,462,550                             | 0                                                         | 5,026,254                    |
| Madison Local School District                        | School | Richland | (1,025,801)                    | 3,493,107                             | 0                                                         | 2,467,306                    |
| Mansfield City School District                       | School | Richland | (1,913,519)                    | (3,169,418)                           | 0                                                         | (5,082,937)                  |
| Ontario Local School District                        | School | Richland | (393,710)                      | 4,461,449                             | (3,987)                                                   | 4,063,752                    |
| Plymouth Local School District                       | School | Richland | 179,672                        | 2,655,562                             | 0                                                         | 2,835,234                    |
| Shelby City School District                          | School | Richland | 861,212                        | 4,585,052                             | 0                                                         | 5,446,264                    |
| Adena Local School District                          | School | Ross     | (330,951)                      | 3,767,102                             | 0                                                         | 3,436,151                    |
| Chillicothe City School District                     | School | Ross     | 2,030,616                      | 742,457                               | 0                                                         | 2,773,073                    |
| Huntington Local School District                     | School | Ross     | 168,416                        | 3,004,724                             | 0                                                         | 3,173,140                    |
| Paint Valley Local School District                   | School | Ross     | 736,052                        | 1,425,092                             | 0                                                         | 2,161,144                    |
| Southeastern Local School District                   | School | Ross     | 696,000                        | 7,097,677                             | 0                                                         | 7,793,677                    |
| Union-Scioto Local School District                   | School | Ross     | (158,734)                      | 11,561,590                            | 0                                                         | 11,402,856                   |
| Zane Trace Local School District                     | School | Ross     | 639,717                        | 2,101,339                             | 0                                                         | 2,741,056                    |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 1,345,996                      | 2,470,469                             | 0                                                         | 3,816,465                    |
| Fremont City School District                         | School | Sandusky | 2,185,059                      | 11,647,097                            | 0                                                         | 13,832,156                   |
| Gibsonburg Exempted Village School District          | School | Sandusky | (558,773)                      | 274,953                               | 0                                                         | (283,820)                    |
| Woodmore Local School District                       | School | Sandusky | (218,082)                      | 353,591                               | 0                                                         | 135,509                      |
| Bloom Vernon Local School District                   | School | Scioto   | 415,559                        | 1,038,671                             | 0                                                         | 1,454,230                    |
| Clay Local School District                           | School | Scioto   | 203,065                        | (91,769)                              | 0                                                         | 111,296                      |
| Green Local School District                          | School | Scioto   | 223,880                        | 884,655                               | 0                                                         | 1,108,535                    |
| Minford Local School District                        | School | Scioto   | 212,246                        | 161,067                               | 0                                                         | 373,313                      |
| New Boston Local School District                     | School | Scioto   | (391,205)                      | 1,246,567                             | 0                                                         | 855,362                      |
| Northwest Local School District                      | School | Scioto   | 279,206                        | (1,220,804)                           | 0                                                         | (941,598)                    |
| Portsmouth City School District                      | School | Scioto   | (558,226)                      | (107,313)                             | 0                                                         | (665,539)                    |
| Washington-Nile Local School District                | School | Scioto   | 413,491                        | 2,100,084                             | 0                                                         | 2,513,575                    |
| Wheelersburg Local School District                   | School | Scioto   | 120,287                        | 680,789                               | 0                                                         | 801,076                      |
| Bettsville Local School District                     | School | Seneca   | 359,262                        | (341,921)                             | 0                                                         | 17,341                       |
| Seneca-East Local School District                    | School | Seneca   | (88,251)                       | 683,257                               | 0                                                         | 595,006                      |
| Tiffin City School District                          | School | Seneca   | 1,446,923                      | 2,805,477                             | 0                                                         | 4,252,400                    |
| Anna Local School District                           | School | Shelby   | 559,030                        | 3,615,365                             | 0                                                         | 4,174,395                    |
| Botkins Local School District                        | School | Shelby   | 632,772                        | 3,254,587                             | 0                                                         | 3,887,359                    |
| Fort Loramie Local School District                   | School | Shelby   | 739,326                        | 3,260,060                             | 0                                                         | 3,999,386                    |
| Hardin-Houston Local School District                 | School | Shelby   | 311,788                        | 1,801,135                             | 0                                                         | 2,112,923                    |
| Russia Local School District                         | School | Shelby   | 109,555                        | 1,511,361                             | 0                                                         | 1,620,916                    |
| Alliance City School District                        | School | Stark    | (427,706)                      | 1,761,047                             | 0                                                         | 1,333,341                    |
| Canton City School District                          | School | Stark    | (5,683,998)                    | 3,845,468                             | 0                                                         | (1,838,530)                  |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Fund Balances                            |        |          |                                |                                       |                                                           |                              |
|------------------------------------------|--------|----------|--------------------------------|---------------------------------------|-----------------------------------------------------------|------------------------------|
| School                                   | Type   | County   | Net Change In<br>Fund Balances | Fund Balances<br>Beginning Of<br>Year | Increase<br>Decrease In<br>Inventory Or<br>Prepaid Assets | Fund Balances<br>End Of Year |
| Canton Local School District             | School | Stark    | 780,274                        | 353,493                               | 0                                                         | 1,133,767                    |
| Fairless Local School District           | School | Stark    | (282,364)                      | 1,073,704                             | 0                                                         | 791,340                      |
| Jackson Local School District            | School | Stark    | 6,274,278                      | 14,630,473                            | 20,869                                                    | 20,925,620                   |
| Lake Local School District               | School | Stark    | 1,264,616                      | 1,391,075                             | 0                                                         | 2,655,691                    |
| Louisville City School District          | School | Stark    | 1,039,340                      | (1,439,953)                           | 0                                                         | (400,613)                    |
| Marlington Local School District         | School | Stark    | 1,162,837                      | 6,034,907                             | 0                                                         | 7,197,744                    |
| Massillon City School District           | School | Stark    | 4,414,820                      | 2,558,837                             | 0                                                         | 6,973,657                    |
| Minerva Local School District            | School | Stark    | 864,970                        | 843,880                               | 0                                                         | 1,708,850                    |
| North Canton City School District        | School | Stark    | 204,269                        | 1,287,097                             | (249)                                                     | 1,491,117                    |
| Perry Local School District              | School | Stark    | (1,557,911)                    | 16,688,062                            | 0                                                         | 15,130,151                   |
| Plain Local School District              | School | Stark    | 4,314,974                      | 7,953,394                             | 20,336                                                    | 12,288,704                   |
| Sandy Valley Local School District       | School | Stark    | 388,316                        | 2,020,277                             | 0                                                         | 2,408,593                    |
| Tuslaw Local School District             | School | Stark    | 688,754                        | 1,970,477                             | 0                                                         | 2,659,231                    |
| Akron City School District               | School | Summit   | 19,550,846                     | (1,835,346)                           | 0                                                         | 17,715,500                   |
| Barberton City School District           | School | Summit   | 4,762,740                      | 2,810,424                             | 0                                                         | 7,573,164                    |
| Copley-Fairlawn City School District     | School | Summit   | 6,032,727                      | 9,706,398                             | 0                                                         | 15,739,125                   |
| Coventry Local School District           | School | Summit   | 1,277,090                      | (3,682,358)                           | 0                                                         | (2,405,268)                  |
| Cuyahoga Falls City School District      | School | Summit   | 1,772,895                      | 1,169,060                             | 0                                                         | 2,941,955                    |
| Green Local School District              | School | Summit   | 5,075,067                      | (5,250,492)                           | 0                                                         | (175,425)                    |
| Hudson City School District              | School | Summit   | 9,262,594                      | 10,243,002                            | 0                                                         | 19,505,596                   |
| Mogadore Local School District           | School | Summit   | (187,265)                      | 1,561,218                             | 0                                                         | 1,373,953                    |
| Nordonia Hills City School District      | School | Summit   | 7,306,440                      | 9,422,590                             | 0                                                         | 16,729,030                   |
| Norton City School District              | School | Summit   | 7,990                          | 1,982,458                             | 0                                                         | 1,990,448                    |
| Revere Local School District             | School | Summit   | 4,943,785                      | 14,371,305                            | 0                                                         | 19,315,090                   |
| Springfield Local School District        | School | Summit   | (646,134)                      | 5,099,096                             | 0                                                         | 4,452,962                    |
| Stow-Munroe Falls City School District   | School | Summit   | 8,294,840                      | 18,058,906                            | 0                                                         | 26,353,746                   |
| Tallmadge City School District           | School | Summit   | 2,174,852                      | 2,113,095                             | 0                                                         | 4,287,947                    |
| Twinsburg City School District           | School | Summit   | 5,062,340                      | 24,100,038                            | 0                                                         | 29,162,378                   |
| Woodridge Local School District          | School | Summit   | 3,150,797                      | 4,463,111                             | 0                                                         | 7,613,908                    |
| Bloomfield-Mespo Local School District   | School | Trumbull | 99,993                         | 343,083                               | 0                                                         | 443,076                      |
| Bristol Local School District            | School | Trumbull | 151,280                        | 1,474,251                             | 0                                                         | 1,625,531                    |
| Brookfield Local School District         | School | Trumbull | 227,634                        | (2,015,108)                           | 0                                                         | (1,787,474)                  |
| Champion Local School District           | School | Trumbull | 756,930                        | (529,472)                             | (3,539)                                                   | 223,919                      |
| Girard City School District              | School | Trumbull | 45,088                         | 4,338,084                             | 0                                                         | 4,383,172                    |
| Howland Local School District            | School | Trumbull | 1,888,524                      | (2,198,119)                           | 0                                                         | (309,595)                    |
| Hubbard Exempted Village School District | School | Trumbull | (513,076)                      | 1,305,507                             | 0                                                         | 792,431                      |
| Joseph Badger Local School District      | School | Trumbull | 16,393                         | 1,975,222                             | 0                                                         | 1,991,615                    |
| Labrae Local School District             | School | Trumbull | (72,051)                       | 1,169,590                             | 123                                                       | 1,097,662                    |
| Lakeview Local School District           | School | Trumbull | (213,263)                      | 1,043,229                             | 0                                                         | 829,966                      |
| Liberty Local School District            | School | Trumbull | 2,290,093                      | (2,475,260)                           | 0                                                         | (185,167)                    |
| Lordstown Local School District          | School | Trumbull | (169,190)                      | (157,504)                             | 0                                                         | (326,694)                    |
| Maplewood Local School District          | School | Trumbull | (47,831)                       | 2,503,253                             | 0                                                         | 2,455,422                    |
| Mathews Local School District            | School | Trumbull | 976,976                        | (179,281)                             | 0                                                         | 797,695                      |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Fund Balances                                  |        |            |                                |                                       |                                                           |                              |
|------------------------------------------------|--------|------------|--------------------------------|---------------------------------------|-----------------------------------------------------------|------------------------------|
| School                                         | Type   | County     | Net Change In<br>Fund Balances | Fund Balances<br>Beginning Of<br>Year | Increase<br>Decrease In<br>Inventory Or<br>Prepaid Assets | Fund Balances<br>End Of Year |
| McDonald Local School District                 | School | Trumbull   | 968,179                        | 1,026,963                             | 0                                                         | 1,995,142                    |
| Newton Falls Exempted Village School District  | School | Trumbull   | (121,741)                      | (461,379)                             | 0                                                         | (583,120)                    |
| Niles City School District                     | School | Trumbull   | 16,966                         | (1,882,983)                           | 0                                                         | (1,866,017)                  |
| Southington Local School District              | School | Trumbull   | (141,870)                      | 1,168,056                             | 0                                                         | 1,026,186                    |
| Warren City School District                    | School | Trumbull   | 1,867,395                      | 7,872,848                             | 0                                                         | 9,740,243                    |
| Weathersfield Local School District            | School | Trumbull   | 22,766                         | 446,423                               | 0                                                         | 469,189                      |
| Claymont City School District                  | School | Tuscarawas | 28,547                         | 2,011,861                             | 0                                                         | 2,040,408                    |
| Dover City School District                     | School | Tuscarawas | (485,427)                      | 7,769,455                             | 0                                                         | 7,284,028                    |
| Garaway Local School District                  | School | Tuscarawas | 120,062                        | 1,333,462                             | 0                                                         | 1,453,524                    |
| Indian Valley Local School District            | School | Tuscarawas | 629,680                        | 2,015,917                             | 0                                                         | 2,645,597                    |
| New Philadelphia City School District          | School | Tuscarawas | (1,903,427)                    | 3,826,272                             | 0                                                         | 1,922,845                    |
| Newcomerstown Exempted Village School District | School | Tuscarawas | (314,712)                      | 93,607                                | 0                                                         | (221,105)                    |
| Tuscarawas Valley Local School District        | School | Tuscarawas | (91,679)                       | 1,125,218                             | (57,581)                                                  | 975,958                      |
| Fairbanks Local School District                | School | Union      | 1,018,891                      | 3,537,217                             | 0                                                         | 4,556,108                    |
| Marysville Exempted Village School District    | School | Union      | 368,134                        | (500,599)                             | 0                                                         | (132,465)                    |
| North Union Local School District              | School | Union      | 850,120                        | 9,218,063                             | 0                                                         | 10,068,183                   |
| Lincolnview Local School District              | School | Van Wert   | 755,658                        | 11,088,134                            | 0                                                         | 11,843,792                   |
| Vinton Local School District                   | School | Vinton     | 857,745                        | 12,772,002                            | 0                                                         | 13,629,747                   |
| Carlisle Local School District                 | School | Warren     | 115,707                        | (108,434)                             | 0                                                         | 7,273                        |
| Franklin City School District                  | School | Warren     | (2,055,784)                    | 2,663,634                             | 0                                                         | 607,850                      |
| Kings Local School District                    | School | Warren     | (2,007,044)                    | 10,877,554                            | 0                                                         | 8,870,510                    |
| Little Miami Local School District             | School | Warren     | 6,034,314                      | 9,794,982                             | 0                                                         | 15,829,296                   |
| Mason City School District                     | School | Warren     | (1,946,658)                    | 32,059,003                            | 0                                                         | 30,112,345                   |
| Springboro Community City School District      | School | Warren     | (2,788,671)                    | 8,983,156                             | 0                                                         | 6,194,485                    |
| Belpre City School District                    | School | Washington | 271,298                        | 779,229                               | 0                                                         | 1,050,527                    |
| Frontier Local School District                 | School | Washington | (92,812)                       | 397,016                               | 0                                                         | 304,204                      |
| Warren Local School District                   | School | Washington | 475,368                        | 3,881,185                             | 0                                                         | 4,356,553                    |
| Wolf Creek Local School District               | School | Washington | 533,479                        | 7,275,051                             | 0                                                         | 7,808,530                    |
| Chippewa Local School District                 | School | Wayne      | 336,745                        | 6,234,572                             | 0                                                         | 6,571,317                    |
| Dalton Local School District                   | School | Wayne      | 22,762                         | 1,119,032                             | 0                                                         | 1,141,794                    |
| Wooster City School District                   | School | Wayne      | 3,895,598                      | 23,411,242                            | 0                                                         | 27,306,840                   |
| Bowling Green City School District             | School | Wood       | 3,373,209                      | 7,771,539                             | 0                                                         | 11,144,748                   |
| Eastwood Local School District                 | School | Wood       | 35,031                         | 9,365,468                             | 0                                                         | 9,400,499                    |
| North Baltimore Local School District          | School | Wood       | 360,452                        | 3,472,428                             | 0                                                         | 3,832,880                    |
| Otsego Local School District                   | School | Wood       | 129,349                        | 3,567,431                             | 0                                                         | 3,696,780                    |
| Perrysburg Exempted Village School District    | School | Wood       | 2,448,986                      | 4,951,651                             | 0                                                         | 7,400,637                    |
| Rossford Exempted Village School District      | School | Wood       | (128,843)                      | 8,482,339                             | 0                                                         | 8,353,496                    |



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**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Revenues**

| School                                                    | Type    | County     | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition And<br>Fees | Extracurricular<br>Activities | Rentals |
|-----------------------------------------------------------|---------|------------|-------------------|-----------------|-------------------|------------------------|---------------------|-------------------------------|---------|
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 5,433,371         | 0               | 13,443,683        | 154,611                | 860,635             | 0                             | 0       |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 2,977,515         | 0               | 3,676,332         | 12,874                 | 896,756             | 0                             | 3,025   |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 3,215,424         | 0               | 8,804,435         | 64,709                 | 764,841             | 13,236                        | 2,112   |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 3,385,524         | 0               | 4,495,509         | 6,315                  | 109,127             | 0                             | 0       |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 1,760,335         | 0               | 5,001,083         | 7,258                  | 162,343             | 7,114                         | 0       |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 2,415,676         | 0               | 3,803,719         | 74,635                 | 261,999             | 0                             | 22,367  |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 15,656,140        | 0               | 26,842,047        | 215,570                | 556,216             | 0                             | 0       |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 4,937,180         | 0               | 7,007,368         | 31,112                 | 144,537             | 0                             | 0       |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 3,368,935         | 0               | 3,936,683         | 147,084                | 108,946             | 0                             | 0       |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 1,956,011         | 0               | 4,620,359         | 19,526                 | 1,197,425           | 1,198                         | 7,720   |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 1,362,808         | 0               | 2,277,012         | 1,104                  | 46,055              | 0                             | 27,190  |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 10,988,469        | 0               | 4,292,785         | 42,186                 | 1,352,316           | 0                             | 117,762 |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 9,827,528         | 0               | 4,835,292         | 34,533                 | 89,790              | 0                             | 38,026  |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 11,800,140        | 0               | 4,652,635         | 176,995                | 1,829,422           | 715                           | 15,446  |
| Ehove Career Center                                       | CC/JVSD | Erie       | 7,053,558         | 0               | 8,998,935         | 11,550                 | 2,205,400           | 10,758                        | 1,350   |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 13,328,157        | 0               | 7,619,832         | 60,068                 | 362,664             | 0                             | 13,284  |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 2,567,822         | 0               | 6,683,073         | 194,555                | 13,712              | 735                           | 474     |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 9,462,568         | 0               | 6,340,668         | 12,360                 | 690,295             | 31,483                        | 0       |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 37,110,367        | 0               | 25,857,939        | 384,201                | 3,854,480           | 66,928                        | 0       |
| Four County Career Center                                 | CC/JVSD | Henry      | 6,104,709         | 0               | 9,991,701         | 38,538                 | 1,092,391           | 0                             | 100,055 |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 2,354,136         | 0               | 3,191,317         | 6                      | 142,012             | 19,397                        | 0       |
| Knox County Career Center                                 | CC/JVSD | Knox       | 2,926,666         | 0               | 6,286,638         | 45,698                 | 2,078,199           | 0                             | 10,084  |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 5,735,882         | 0               | 3,735,785         | 5,909                  | 1,523,548           | 0                             | 90,470  |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 2,523,107         | 0               | 11,071,919        | 26,146                 | 2,513,743           | 0                             | 0       |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 8,738,553         | 0               | 6,759,492         | 42,059                 | 1,859,218           | 40,372                        | 8,039   |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 5,357,297         | 0               | 6,957,807         | 9,648                  | 229,015             | 0                             | 0       |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 11,096,222        | 0               | 9,820,926         | 32,713                 | 1,902,862           | 0                             | 0       |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 9,491,983         | 0               | 4,021,106         | 32,278                 | 309,223             | 0                             | 0       |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 6,274,013         | 0               | 5,163,093         | 308,958                | 1,185,761           | 0                             | 34,632  |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 3,850,956         | 0               | 7,063,901         | 892                    | 1,661               | 0                             | 27,025  |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 7,724,006         | 0               | 8,672,935         | 6,379                  | 22,906              | 0                             | 1,960   |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 7,650,548         | 0               | 12,755,509        | 20,712                 | 1,604,108           | 941                           | 780     |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 14,844,622        | 0               | 18,136,654        | 54,844                 | 3,510,563           | 11,356                        | 0       |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 10,291,272        | 0               | 12,778,461        | 217,399                | 2,666,812           | 0                             | 0       |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 1,390,508         | 0               | 5,373,197         | 27,542                 | 753,324             | 0                             | 28,545  |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 7,119,370         | 0               | 6,228,786         | 172,477                | 350,951             | 0                             | 15,010  |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 4,131,983         | 0               | 10,875,840        | 41,830                 | 1,089,803           | 14,757                        | 0       |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 5,125,539         | 0               | 12,305,433        | 74,320                 | 1,448,571           | 0                             | 3,048   |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 4,091,428         | 0               | 9,662,471         | 99,127                 | 840,522             | 0                             | 57,444  |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 2,476,115         | 0               | 5,563,458         | 83,533                 | 1,959,469           | 2,570                         | 21,708  |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 2,135,869         | 0               | 4,454,661         | 86,614                 | 1,036,370           | 0                             | 0       |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 3,334,509         | 0               | 3,287,338         | 69,229                 | 1,237,465           | 18,828                        | 0       |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 4,981,150         | 0               | 8,793,908         | 71,978                 | 270,714             | 1,463                         | 179,257 |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 5,086,108         | 0               | 8,253,561         | 73,162                 | 1,170,811           | 0                             | 0       |

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**As of June 30, 2014**  
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**Revenues**

| School                                         | Type    | County     | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition And<br>Fees | Extracurricular<br>Activities | Rentals   |
|------------------------------------------------|---------|------------|-------------------|-----------------|-------------------|------------------------|---------------------|-------------------------------|-----------|
| Vantage Career Center                          | CC/JVSD | Van Wert   | 4,221,918         | 0               | 5,454,869         | 42,586                 | 829,232             | 6,734                         | 6,401     |
| Warren County Career Center                    | CC/JVSD | Warren     | 6,785,967         | 0               | 7,427,443         | 184,688                | 2,533,519           | 0                             | 38,590    |
| Washington County Career Center                | CC/JVSD | Washington | 2,014,589         | 0               | 4,836,112         | 124,100                | 37,139              | 0                             | 0         |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 6,135,179         | 0               | 8,694,547         | 24,396                 | 1,236,145           | 5,513                         | 7,400     |
| Penta Career Center                            | CC/JVSD | Wood       | 15,342,736        | 0               | 17,761,362        | 663,243                | 792,807             | 16,321                        | 0         |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 0                 | 0               | 4,462,951         | 5,157                  | 2,947,989           | 0                             | 0         |
| Brown County Educational Service Center        | ESC     | Brown      | 0                 | 0               | 727,053           | 7,385                  | 108,909             | 0                             | 0         |
| Clark County Educational Service Center        | ESC     | Clark      | 0                 | 0               | 1,595,174         | 1,161                  | 169,744             | 0                             | 0         |
| Clermont County Educational Service Center     | ESC     | Clermont   | 0                 | 0               | 1,052,712         | 17,011                 | 15,298,305          | 0                             | 0         |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 0                 | 0               | 949,874           | 48,632                 | 0                   | 0                             | 0         |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 0                 | 0               | 1,517,673         | 582                    | 8,982,029           | 1,103                         | 0         |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 0                 | 0               | 17,329,054        | 30,207                 | 30,811,800          | 0                             | 1,501,315 |
| North Point Educational Service Center         | ESC     | Erie       | 0                 | 0               | 1,928,173         | 15,854                 | 17,504,573          | 2,595                         | 2,850     |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 0                 | 0               | 991,314           | 1,820                  | 6,417,091           | 0                             | 0         |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 0                 | 0               | 16,258,962        | 1,783                  | 11,248,392          | 0                             | 183,028   |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 0                 | 0               | 5,683,868         | 173                    | 0                   | 0                             | 200,963   |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 0                 | 0               | 2,866,331         | 9,167                  | 0                   | 0                             | 0         |
| Geauga County Educational Service Center       | ESC     | Geauga     | 0                 | 0               | 870,769           | 4,245                  | 2,018,262           | 0                             | 0         |
| Greene County Educational Service Center       | ESC     | Greene     | 0                 | 0               | 1,685,567         | 0                      | 9,244,460           | 0                             | 0         |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 0                 | 0               | 608,996           | 0                      | 0                   | 0                             | 0         |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 0                 | 0               | 12,224,673        | 68,900                 | 947,404             | 0                             | 0         |
| Hancock County Educational Service Center      | ESC     | Hancock    | 0                 | 0               | 214,407           | 0                      | 0                   | 0                             | 0         |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 0                 | 0               | 599,949           | 1,857                  | 1,433,772           | 0                             | 0         |
| Knox County Educational Service Center         | ESC     | Knox       | 0                 | 0               | 787,173           | 115                    | 65,237              | 5,547                         | 0         |
| Lake County Educational Service Center         | ESC     | Lake       | 6,491,617         | 0               | 2,574,379         | 15                     | 5,399,259           | 17,000                        | 0         |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 0                 | 0               | 451,741           | 1,797                  | 0                   | 0                             | 1,140     |
| Lorain County Educational Service Center       | ESC     | Lorain     | 0                 | 0               | 3,513,410         | 13,758                 | 5,251,606           | 0                             | 0         |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 0                 | 0               | 5,012,878         | 11,791                 | 10,729,433          | 0                             | 132,496   |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 0                 | 0               | 6,164,549         | 34,436                 | 12,958,656          | 0                             | 0         |
| Medina County Educational Service Center       | ESC     | Medina     | 0                 | 0               | 1,203,831         | 8,097                  | 34,640              | 0                             | 0         |
| Miami County Educational Service Center        | ESC     | Miami      | 0                 | 0               | 747,827           | 11,991                 | 13,517,075          | 1,046                         | 0         |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 0                 | 0               | 5,982,554         | 27,081                 | 18,905,700          | 0                             | 0         |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 0                 | 0               | 4,295,730         | 14,172                 | 9,543,019           | 11,712                        | 0         |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 0                 | 0               | 878,747           | 1,094                  | 0                   | 0                             | 3,006     |
| Portage County Educational Service Center      | ESC     | Portage    | 0                 | 0               | 1,020,218         | 137                    | 5,074,857           | 0                             | 0         |
| Putnam County Educational Service Center       | ESC     | Putnam     | 0                 | 0               | 2,374,558         | 2,537                  | 2,519,738           | 0                             | 81,224    |
| Ross-Pike Educational Service District         | ESC     | Ross       | 0                 | 0               | 2,433,083         | 11,218                 | 5,919,998           | 0                             | 0         |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 0                 | 0               | 1,713,082         | 4,939                  | 6,969,068           | 0                             | 0         |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 0                 | 0               | 3,515,696         | 194                    | 11,106,371          | 1,530                         | 0         |
| Stark County Educational Service Center        | ESC     | Stark      | 0                 | 0               | 5,754,502         | 16,503                 | 8,712,257           | 0                             | 30,158    |
| Summit County Educational Service Center       | ESC     | Summit     | 0                 | 0               | 3,810,452         | 3,736                  | 3,823,612           | 0                             | 0         |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 0                 | 0               | 1,587,159         | 27,496                 | 14,078,806          | 0                             | 0         |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 0                 | 0               | 2,566,249         | 1,039                  | 3,969,006           | 0                             | 0         |
| Wood County Educational Service Center         | ESC     | Wood       | 0                 | 0               | 3,906,019         | 25,013                 | 710,768             | 0                             | 0         |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Revenues**

| School                                                   | Type   | County    | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition And<br>Fees | Extracurricular<br>Activities | Rentals |
|----------------------------------------------------------|--------|-----------|-------------------|-----------------|-------------------|------------------------|---------------------|-------------------------------|---------|
| Adams County/Ohio Valley School District                 | School | Adams     | 9,708,737         | 0               | 35,108,552        | 31,755                 | 1,320,093           | 311,677                       | 0       |
| Manchester Local School District                         | School | Adams     | 7,295,296         | 0               | 6,245,665         | 34,413                 | 549,218             | 87,770                        | 1,519   |
| Delphos City School District                             | School | Allen     | 4,352,703         | 0               | 6,002,530         | 5,265                  | 663,366             | 210,771                       | 0       |
| Ashland City School District                             | School | Ashland   | 16,758,510        | 0               | 26,890,935        | 221,636                | 643,798             | 394,923                       | 19,412  |
| Hillsdale Local School District                          | School | Ashland   | 4,388,612         | 284,719         | 4,948,309         | 1,142                  | 365,712             | 261,449                       | 904     |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 4,842,819         | 1,647,839       | 6,765,557         | 11,372                 | 725,871             | 187,448                       | 0       |
| Mapleton Local School District                           | School | Ashland   | 3,074,445         | 0               | 5,654,502         | 3,851                  | 777,520             | 123,361                       | 0       |
| Ashtabula Area City School District                      | School | Ashtabula | 12,450,399        | 0               | 31,597,927        | 13,607                 | 355,872             | 218,064                       | 0       |
| Buckeye Local School District                            | School | Ashtabula | 6,187,694         | 0               | 10,468,745        | 21,010                 | 1,380,961           | 170,181                       | 1,834   |
| Conneaut Area City School District                       | School | Ashtabula | 4,757,774         | 0               | 14,635,411        | 2,287                  | 289,185             | 77,619                        | 0       |
| Geneva Area City School District                         | School | Ashtabula | 7,949,393         | 0               | 15,604,220        | 100,457                | 1,668,537           | 198,993                       | 6,140   |
| Grand Valley Local School District                       | School | Ashtabula | 4,181,400         | 0               | 8,374,624         | 20,697                 | 626,539             | 171,452                       | 17,153  |
| Jefferson Area Local School District                     | School | Ashtabula | 6,383,729         | 0               | 12,143,215        | 9,544                  | 1,007,515           | 184,095                       | 0       |
| Athens City School District                              | School | Athens    | 16,493,888        | 3,713,645       | 11,898,957        | 41,857                 | 2,611,686           | 108,033                       | 67,379  |
| Federal-Hocking Local School District                    | School | Athens    | 541,803           | 0               | 1,804,093         | 100                    | 0                   | 39,330                        | 0       |
| Nelsonville-York City School District                    | School | Athens    | 2,345,784         | 0               | 11,103,305        | 6,454                  | 670,679             | 67,272                        | 0       |
| Trimble Local School District                            | School | Athens    | 773,975           | 0               | 9,136,626         | 3,748                  | 634,524             | 72,152                        | 0       |
| Minster Local School District                            | School | Auglaize  | 4,262,313         | 1,470,292       | 4,604,219         | 6,472                  | 102,559             | 107,713                       | 0       |
| New Bremen Local School District                         | School | Auglaize  | 2,829,481         | 1,388,244       | 4,646,883         | 107,561                | 374,526             | 185,942                       | 0       |
| Barnesville Exempted Village School District             | School | Belmont   | 4,271,610         | 0               | 8,425,927         | 14,641                 | 835,772             | 145,653                       | 0       |
| Bellaire Local School District                           | School | Belmont   | 2,824,164         | 0               | 12,590,148        | 14,265                 | 795,109             | 216,159                       | 6,000   |
| Bridgeport Exempted Village School District              | School | Belmont   | 2,089,240         | 0               | 5,989,174         | 2,195                  | 825,402             | 51,380                        | 0       |
| Martins Ferry City School District                       | School | Belmont   | 3,079,307         | 0               | 11,957,631        | 2,505                  | 1,125,938           | 108,489                       | 2,180   |
| Shadyside Local School District                          | School | Belmont   | 2,111,533         | 0               | 3,612,524         | 1,850                  | 1,295,435           | 142,539                       | 0       |
| St. Clairsville-Richland City School District            | School | Belmont   | 7,933,282         | 0               | 6,199,669         | 557                    | 1,708,697           | 376,826                       | 5,740   |
| Union Local School District                              | School | Belmont   | 3,514,809         | 0               | 10,006,022        | 8,283                  | 1,389,357           | 102,866                       | 4,015   |
| Eastern Local School District                            | School | Brown     | 4,360,674         | 0               | 9,541,574         | 23,877                 | 849,160             | 64,998                        | 12,456  |
| Fayetteville-Perry Local School District                 | School | Brown     | 2,516,609         | 0               | 5,478,466         | 41,638                 | 1,143,376           | 67,917                        | 0       |
| Western Brown Local School District                      | School | Brown     | 5,047,210         | 0               | 23,225,498        | 10,157                 | 1,606,908           | 366,046                       | 16,333  |
| Edgewood City School District                            | School | Butler    | 17,656,994        | 0               | 19,913,278        | 42,382                 | 1,254,827           | 508,059                       | 5,330   |
| Fairfield City School District                           | School | Butler    | 47,571,040        | 0               | 39,054,315        | 72,643                 | 2,981,911           | 533,753                       | 0       |
| Lakota Local School District                             | School | Butler    | 96,570,178        | 0               | 67,588,081        | 164,793                | 2,736,275           | 2,970,379                     | 0       |
| Madison Local School District                            | School | Butler    | 5,268,489         | 994,462         | 8,472,779         | 1,637                  | 880,735             | 144,953                       | 0       |
| Middletown City School District                          | School | Butler    | 34,294,811        | 0               | 50,921,081        | 1,166                  | 1,126,473           | 257,306                       | 33,633  |
| Monroe Local School District                             | School | Butler    | 9,420,966         | 0               | 8,827,549         | 8,189                  | 1,240,410           | 324,234                       | 29,575  |
| New Miami Local School District                          | School | Butler    | 1,679,338         | 0               | 6,456,499         | 2,205                  | 5,944               | 0                             | 0       |
| Ross Local School District                               | School | Butler    | 9,779,922         | 2,690,887       | 20,264,491        | 37,309                 | 153,907             | 479,959                       | 0       |
| Talawanda School District                                | School | Butler    | 29,376,003        | 0               | 12,987,696        | 49,745                 | 1,315,391           | 0                             | 0       |
| Brown Local School District                              | School | Carroll   | 4,078,021         | 0               | 4,479,543         | 43,564                 | 365,211             | 125,581                       | 26,725  |
| Carrollton Exempted Village School District              | School | Carroll   | 6,794,817         | 0               | 16,439,909        | 3,007                  | 778,906             | 130,163                       | 56,914  |
| Mechanicsburg Exempted Village School District           | School | Champaign | 2,804,040         | 1,455,173       | 5,616,041         | 2,097                  | 689,229             | 121,181                       | 0       |
| Triad Local School District                              | School | Champaign | 2,218,435         | 1,838,624       | 6,183,063         | 1,798                  | 545,426             | 206,171                       | 4,011   |
| Clark Shawnee Local School District                      | School | Clark     | 8,411,034         | 0               | 8,732,115         | 61                     | 2,226,024           | 489,126                       | 16,401  |
| Greenon Local School District                            | School | Clark     | 7,134,321         | 0               | 8,790,503         | 11,420                 | 740,609             | 296,570                       | 334     |

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**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Revenues**

| School                                                    | Type   | County     | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition And<br>Fees | Extracurricular<br>Activities | Rentals |
|-----------------------------------------------------------|--------|------------|-------------------|-----------------|-------------------|------------------------|---------------------|-------------------------------|---------|
| Northeastern Local School District                        | School | Clark      | 11,318,649        | 0               | 17,228,985        | 30,231                 | 2,348,587           | 378,067                       | 510     |
| Northwestern Local School District                        | School | Clark      | 6,949,021         | 2,133,647       | 10,468,281        | 118,211                | 1,468,047           | 266,267                       | 1,466   |
| Southeastern Local School District                        | School | Clark      | 2,939,834         | 992,787         | 4,076,278         | 11,779                 | 562,823             | 114,574                       | 0       |
| Springfield City School District                          | School | Clark      | 23,547,802        | 0               | 77,111,332        | 173,477                | 1,728,198           | 424,589                       | 23,620  |
| Tecumseh Local School District                            | School | Clark      | 9,269,075         | 0               | 21,538,645        | 6,719                  | 1,505,155           | 221,918                       | 25,217  |
| Batavia Local School District                             | School | Clermont   | 8,181,683         | 0               | 13,593,015        | 94,204                 | 1,151,403           | 0                             | 0       |
| Bethel-Tate Local School District                         | School | Clermont   | 3,834,457         | 0               | 11,195,456        | 17,938                 | 1,254,756           | 253,058                       | 8,269   |
| Clermont Northeastern Local School District               | School | Clermont   | 10,004,633        | 0               | 7,875,851         | 803                    | 710,312             | 0                             | 0       |
| Felicity-Franklin Local School District                   | School | Clermont   | 1,894,934         | 0               | 8,683,016         | 20,356                 | 604,837             | 0                             | 0       |
| Goshen Local School District                              | School | Clermont   | 6,133,497         | 3,277,488       | 16,872,313        | 14,969                 | 1,876,880           | 303,101                       | 15,960  |
| Milford Exempted Village School District                  | School | Clermont   | 41,544,403        | 0               | 29,805,994        | 28,584                 | 2,791,096           | 384,074                       | 0       |
| New Richmond Exempted Village School District             | School | Clermont   | 12,212,838        | 0               | 13,411,986        | 296,794                | 2,026,757           | 0                             | 0       |
| West Clermont Local School District                       | School | Clermont   | 45,601,215        | 0               | 36,591,266        | 20,915                 | 1,386,753           | 406,855                       | 0       |
| Williamsburg Local School District                        | School | Clermont   | 3,957,698         | 0               | 5,535,569         | 15,504                 | 1,091,962           | 153,228                       | 201,755 |
| Blanchester Local School District                         | School | Clinton    | 3,076,674         | 0               | 11,620,813        | 32,478                 | 1,385,877           | 140,746                       | 0       |
| Clinton Massie Local School District                      | School | Clinton    | 5,153,228         | 0               | 10,455,525        | 15,482                 | 1,365,129           | 202,409                       | 0       |
| East Clinton Local School District                        | School | Clinton    | 3,187,696         | 0               | 10,405,393        | 37,323                 | 800,819             | 100,720                       | 2,475   |
| Wilmington City School District                           | School | Clinton    | 9,531,514         | 3,931,581       | 14,356,662        | 8,246                  | 650,577             | 91,942                        | 0       |
| Beaver Local School District                              | School | Columbiana | 6,845,581         | 0               | 24,917,492        | 307,600                | 1,567,774           | 254,570                       | 16,653  |
| Columbiana Exempted Village School District               | School | Columbiana | 3,930,551         | 1,736,141       | 3,929,291         | 280,620                | 1,216,315           | 233,380                       | 3,525   |
| Crestview Local School District                           | School | Columbiana | 2,461,272         | 1,248,515       | 6,018,239         | 17,355                 | 2,678,481           | 196,472                       | 4,382   |
| East Liverpool City School District                       | School | Columbiana | 4,183,953         | 0               | 23,750,819        | 227,043                | 974,772             | 136,543                       | 2,263   |
| East Palestine City School District                       | School | Columbiana | 2,802,608         | 0               | 8,957,702         | 7,653                  | 270,037             | 155,525                       | 0       |
| Lisbon Exempted Village School District                   | School | Columbiana | 2,193,460         | 0               | 6,732,835         | 45,357                 | 1,055,706           | 107,540                       | 21,795  |
| Salem City School District                                | School | Columbiana | 8,787,149         | 3,896           | 11,800,552        | 3,319                  | 1,252,244           | 205,724                       | 6,493   |
| Southern Local School District                            | School | Columbiana | 2,090,286         | 0               | 8,559,220         | 112                    | 644,849             | 82,698                        | 0       |
| United Local School District                              | School | Columbiana | 2,733,464         | 838,882         | 8,363,725         | 93,505                 | 790,721             | 217,204                       | 11,589  |
| Wellsville Local School District                          | School | Columbiana | 1,080,802         | 0               | 7,654,872         | 7,102                  | 522,328             | 95,991                        | 0       |
| Coshocton City School District                            | School | Coshocton  | 5,402,643         | 0               | 13,322,562        | 4,950                  | 951,658             | 145,626                       | 71,816  |
| Ridgewood Local School District                           | School | Coshocton  | 2,820,562         | 0               | 9,505,910         | 15,908                 | 411,523             | 186,792                       | 0       |
| River View Local School District                          | School | Coshocton  | 9,128,907         | 0               | 12,481,099        | 30,937                 | 1,256,195           | 169,697                       | 2,320   |
| Buckeye Central Local School District                     | School | Crawford   | 2,468,377         | 1,668,810       | 5,189,514         | 9,454                  | 239,591             | 131,812                       | 1,727   |
| Bucyrus City School District                              | School | Crawford   | 4,662,789         | 0               | 12,212,993        | 24,763                 | 583,019             | 115,325                       | 7,563   |
| Colonel Crawford Local School District                    | School | Crawford   | 3,007,771         | 1,568,087       | 0                 | 5,584                  | 1,548,326           | 106,797                       | 991     |
| Galion City School District                               | School | Crawford   | 5,386,027         | 0               | 14,111,267        | 10,456                 | 646,074             | 135,788                       | 0       |
| Wynford Local School District                             | School | Crawford   | 3,766,289         | 0               | 6,608,527         | 10,069                 | 1,306,834           | 72,666                        | 75      |
| Bay Village City School District                          | School | Cuyahoga   | 25,563,961        | 0               | 9,882,322         | 51,620                 | 1,746,219           | 372,331                       | 141,436 |
| Beachwood City School District                            | School | Cuyahoga   | 33,817,710        | 0               | 9,010,277         | 176,914                | 1,947,230           | 83,085                        | 311,240 |
| Bedford City School District                              | School | Cuyahoga   | 28,572,423        | 0               | 19,449,806        | 4,818                  | 1,390,958           | 283,223                       | 47,920  |
| Berea City School District                                | School | Cuyahoga   | 57,550,637        | 0               | 29,007,164        | 8,164                  | 4,018,423           | 598,546                       | 79,031  |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 38,080,595        | 0               | 13,930,241        | 120,518                | 1,256,118           | 1,470,152                     | 74,184  |
| Brooklyn City School District                             | School | Cuyahoga   | 12,847,667        | 0               | 5,182,382         | 14,970                 | 118,999             | 122,989                       | 2,330   |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 25,722,453        | 0               | 6,088,167         | 51,183                 | 1,215,101           | 491,388                       | 15,749  |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 81,019,869        | 0               | 39,705,007        | 383,159                | 5,205,135           | 328,105                       | 0       |

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**Revenues**

| School                                       | Type   | County    | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition And<br>Fees | Extracurricular<br>Activities | Rentals |
|----------------------------------------------|--------|-----------|-------------------|-----------------|-------------------|------------------------|---------------------|-------------------------------|---------|
| Cleveland Municipal School District          | School | Cuyahoga  | 242,555,376       | 0               | 639,333,984       | 2,942,716              | 5,878,768           | 567,220                       | 0       |
| Cuyahoga Heights Local School District       | School | Cuyahoga  | 10,249,039        | 0               | 4,665,389         | 2,471                  | 501,950             | 84,685                        | 161,193 |
| East Cleveland City School District          | School | Cuyahoga  | 7,868,149         | 0               | 40,438,776        | 113,353                | 2,975,345           | 31,949                        | 6,646   |
| Euclid City School District                  | School | Cuyahoga  | 47,893,467        | 0               | 37,092,322        | 16,217                 | 283,248             | 269,970                       | 0       |
| Fairview Park City School District           | School | Cuyahoga  | 18,416,893        | 0               | 6,368,137         | 132,284                | 331,832             | 164,039                       | 102,164 |
| Garfield Heights City School District        | School | Cuyahoga  | 21,826,368        | 0               | 27,368,787        | 46,738                 | 427,424             | 111,141                       | 48,816  |
| Independence Local School District           | School | Cuyahoga  | 16,173,632        | 0               | 3,066,412         | 19,779                 | 173,398             | 77,611                        | 63,866  |
| Lakewood City School District                | School | Cuyahoga  | 52,981,579        | 0               | 35,676,784        | 113,954                | 3,105,490           | 1,023,464                     | 391,015 |
| Maple Heights City School District           | School | Cuyahoga  | 16,979,126        | 0               | 28,362,179        | 14,429                 | 553,608             | 113,915                       | 0       |
| Mayfield City School District                | School | Cuyahoga  | 58,563,483        | 0               | 21,846,755        | 76,634                 | 8,018,843           | 31,440                        | 253,916 |
| North Olmsted City School District           | School | Cuyahoga  | 42,106,190        | 0               | 16,276,025        | 37,478                 | 649,801             | 396,976                       | 0       |
| North Royalton City School District          | School | Cuyahoga  | 39,969,046        | 0               | 14,260,159        | 104,428                | 714,953             | 492,952                       | 111,096 |
| Olmsted Falls City School District           | School | Cuyahoga  | 26,961,169        | 0               | 16,751,840        | 43,084                 | 465,293             | 451,323                       | 47,649  |
| Orange City School District                  | School | Cuyahoga  | 42,706,426        | 0               | 9,776,606         | 284,392                | 3,665,733           | 427,478                       | 15,290  |
| Parma City School District                   | School | Cuyahoga  | 101,075,845       | 0               | 56,160,437        | 36,345                 | 3,042,439           | 1,226,849                     | 105,517 |
| Richmond Heights Local School District       | School | Cuyahoga  | 10,052,572        | 0               | 4,238,326         | 2,843                  | 357,088             | 96,800                        | 25,943  |
| Rocky River City School District             | School | Cuyahoga  | 35,291,160        | 0               | 9,809,335         | 45,442                 | 393,917             | 268,776                       | 217,150 |
| Shaker Heights City School District          | School | Cuyahoga  | 68,568,000        | 0               | 31,842,442        | 142,123                | 1,575,618           | 230,233                       | 82,619  |
| Solon City School District                   | School | Cuyahoga  | 57,296,629        | 0               | 19,234,389        | 82,294                 | 1,062,587           | 208,296                       | 250,311 |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 45,593,052        | 0               | 18,516,680        | 72,253                 | 2,033,499           | 196,125                       | 15,810  |
| Strongsville City School District            | School | Cuyahoga  | 57,120,188        | 0               | 23,336,754        | 97,236                 | 741,024             | 526,138                       | 0       |
| Warrensville Heights City School District    | School | Cuyahoga  | 20,255,856        | 0               | 17,208,971        | 18,741                 | 176,585             | 38,888                        | 24,412  |
| Westlake City School District                | School | Cuyahoga  | 49,027,107        | 0               | 13,766,095        | 180,519                | 949,167             | 313,778                       | 79,244  |
| Greenville City School District              | School | Darke     | 12,392,749        | 2,013,487       | 20,036,256        | 25,214                 | 674,133             | 374,606                       | 11,615  |
| Ayersville Local School District             | School | Defiance  | 2,748,506         | 882,377         | 4,083,072         | 14,397                 | 1,464,150           | 103,768                       | 0       |
| Big Walnut Local School District             | School | Delaware  | 20,455,515        | 5,411,148       | 9,754,821         | 28,103                 | 367,098             | 207,965                       | 0       |
| Buckeye Valley Local School District         | School | Delaware  | 12,348,847        | 5,605,813       | 7,541,094         | 13,457                 | 1,032,296           | 307,815                       | 9,500   |
| Delaware City School District                | School | Delaware  | 34,696,452        | 0               | 23,706,698        | 135,547                | 1,560,282           | 418,822                       | 72,002  |
| Olentangy Local School District              | School | Delaware  | 165,847,890       | 0               | 35,700,813        | 390,276                | 1,764,723           | 1,301,213                     | 0       |
| Edison Local School District                 | School | Erie      | 7,016,478         | 0               | 8,768,088         | 6,102                  | 817,712             | 249,028                       | 689     |
| Huron City School District                   | School | Erie      | 9,318,560         | 0               | 5,862,709         | 17,490                 | 641,354             | 218,090                       | 48,132  |
| Kelleys Island Local School District         | School | Erie      | 391,258           | 0               | 613,687           | 1,365                  | 0                   | 0                             | 101     |
| Margaretta Local School District             | School | Erie      | 5,453,187         | 0               | 7,333,663         | 2,578                  | 1,201,245           | 308,750                       | 468,914 |
| Perkins Local School District                | School | Erie      | 11,344,576        | 0               | 8,549,214         | 4,680                  | 3,691,448           | 397,131                       | 39,006  |
| Sandusky City School District                | School | Erie      | 19,644,857        | 0               | 26,829,575        | 26,696                 | 1,354,777           | 203,708                       | 0       |
| Vermilion Local School District              | School | Erie      | 14,058,402        | 0               | 8,068,399         | 226,606                | 727,884             | 226,562                       | 0       |
| Amanda-Claircreek Local School District      | School | Fairfield | 3,579,954         | 2,287,676       | 11,539,345        | 26,807                 | 887,407             | 206,345                       | 0       |
| Bloom-Carroll Local School District          | School | Fairfield | 8,191,810         | 4,106,775       | 6,221,015         | 19,720                 | 1,804,637           | 132,019                       | 0       |
| Fairfield Union Local School District        | School | Fairfield | 5,740,481         | 4,178,311       | 11,538,570        | 28,644                 | 1,681,780           | 258,918                       | 13,972  |
| Lancaster City School District               | School | Fairfield | 25,820,261        | 10,919,272      | 44,252,133        | 578,441                | 1,334,027           | 521,955                       | 111,739 |
| Liberty Union-Thurston Local School District | School | Fairfield | 4,578,384         | 2,883,031       | 7,542,994         | 99,727                 | 507,692             | 274,307                       | 0       |
| Pickerington Local School District           | School | Fairfield | 48,582,958        | 15,188,075      | 57,169,413        | 111,370                | 932,658             | 1,274,825                     | 351,608 |
| Miami Trace Local School District            | School | Fayette   | 14,007,715        | 0               | 13,580,314        | 36,384                 | 2,230,211           | 424,710                       | 0       |
| Washington Court House City School District  | School | Fayette   | 5,459,867         | 0               | 16,125,293        | 12,248                 | 914,183             | 240,579                       | 23,650  |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Revenues**

| School                                          | Type   | County   | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition And<br>Fees | Extracurricular<br>Activities | Rentals |
|-------------------------------------------------|--------|----------|-------------------|-----------------|-------------------|------------------------|---------------------|-------------------------------|---------|
| Canal Winchester Local School District          | School | Franklin | 19,658,485        | 3,804,665       | 19,629,885        | 20,269                 | 883,043             | 655,455                       | 106,384 |
| Columbus City School District                   | School | Franklin | 413,325,073       | 0               | 444,277,375       | 782,352                | 5,898,836           | 1,688,260                     | 948,892 |
| Dublin City School District                     | School | Franklin | 173,904,986       | 0               | 39,648,659        | 507,411                | 569,937             | 0                             | 0       |
| Gahanna-Jefferson City School District          | School | Franklin | 55,699,974        | 0               | 26,563,312        | 41,700                 | 672,170             | 0                             | 0       |
| Grandview Heights City School District          | School | Franklin | 12,529,660        | 0               | 4,773,751         | 14,689                 | 184,223             | 142,238                       | 35,145  |
| Groveport Madison Local School District         | School | Franklin | 28,101,033        | 0               | 42,315,660        | 3,467                  | 1,017,498           | 235,492                       | 0       |
| Hamilton Local School District                  | School | Franklin | 7,137,948         | 0               | 22,617,161        | 54,140                 | 37,280              | 417,399                       | 0       |
| Hilliard City School District                   | School | Franklin | 129,124,414       | 0               | 68,415,424        | 127,775                | 4,245,417           | 824,806                       | 0       |
| New Albany-Plain Local School District          | School | Franklin | 47,520,738        | 0               | 10,633,791        | 37,943                 | 514,091             | 663,400                       | 0       |
| Southwestern City School District               | School | Franklin | 119,400,543       | 0               | 185,692,892       | 904,617                | 1,553,110           | 0                             | 0       |
| Upper Arlington City School District            | School | Franklin | 73,398,323        | 0               | 16,584,675        | 100,037                | 457,535             | 1,353,164                     | 0       |
| Westerville City School District                | School | Franklin | 127,136,099       | 0               | 60,955,657        | 58,323                 | 1,705,872           | 1,671,270                     | 585,468 |
| Whitehall City School District                  | School | Franklin | 11,561,954        | 0               | 26,417,436        | 46,763                 | 238,856             | 127,206                       | 0       |
| Worthington City School District                | School | Franklin | 98,411,925        | 0               | 43,417,970        | 533,396                | 1,841,259           | 839,160                       | 0       |
| Archbold Area Local School District             | School | Fulton   | 6,366,156         | 0               | 7,011,419         | 36,282                 | 476,249             | 223,608                       | 3,126   |
| Wauseon Exempted Village School District        | School | Fulton   | 7,145,046         | 0               | 11,548,413        | 8,729                  | 841,461             | 133,202                       | 0       |
| Gallia Local School District                    | School | Gallia   | 12,802,251        | 0               | 15,674,167        | 51,022                 | 1,066,268           | 169,739                       | 0       |
| Gallipolis City School District                 | School | Gallia   | 6,643,028         | 0               | 15,290,655        | 40,054                 | 1,399,255           | 184,616                       | 0       |
| Berkshire Local School District                 | School | Geauga   | 4,526,039         | 2,162,468       | 4,636,804         | 5,439                  | 620,668             | 178,498                       | 1,600   |
| Cardinal Local School District                  | School | Geauga   | 7,190,414         | 0               | 7,371,364         | 7,058                  | 736,777             | 295,356                       | 100,913 |
| Kenston Local School District                   | School | Geauga   | 27,848,508        | 0               | 10,501,910        | 27,123                 | 233,357             | 786,462                       | 0       |
| Ledgemont Local School District                 | School | Geauga   | 1,985,985         | 1,144,253       | 2,854,337         | 570                    | 185,605             | 90,391                        | 100     |
| West Geauga Local School District               | School | Geauga   | 19,403,464        | 0               | 8,092,147         | 44,455                 | 2,374,116           | 287,687                       | 6,558   |
| Beavercreek City School District                | School | Greene   | 65,935,572        | 0               | 27,433,893        | 86,802                 | 961,413             | 984,536                       | 53,537  |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 18,721,041        | 0               | 9,771,727         | 2,262                  | 580,002             | 424,218                       | 52,820  |
| Cedar Cliff Local School District               | School | Greene   | 2,714,386         | 1,102,540       | 3,768,964         | 12,614                 | 700,993             | 138,813                       | 0       |
| Fairborn City School District                   | School | Greene   | 19,251,397        | 2,336,769       | 25,302,215        | 26,303                 | 584,288             | 238,659                       | 0       |
| Greeneview Local School District                | School | Greene   | 4,345,702         | 1,898,578       | 7,045,588         | 16,043                 | 977,255             | 186,736                       | 2,546   |
| Xenia Community School District                 | School | Greene   | 21,064,399        | 3,502,121       | 31,117,993        | 24,099                 | 720,445             | 237,483                       | 13,888  |
| Yellow Springs Exempted Village School District | School | Greene   | 4,515,474         | 1,286,129       | 2,367,096         | 6,161                  | 970,040             | 62,573                        | 5,664   |
| Cambridge City School District                  | School | Guernsey | 5,911,404         | 0               | 18,086,656        | 14,043                 | 717,210             | 181,079                       | 23,408  |
| East Guernsey Local School District             | School | Guernsey | 2,944,448         | 0               | 7,828,676         | 8,303                  | 986,560             | 200,771                       | 27,109  |
| Rolling Hills Local School District             | School | Guernsey | 5,737,050         | 0               | 13,666,399        | 10,542                 | 700,522             | 183,566                       | 14,284  |
| Cincinnati City School District                 | School | Hamilton | 285,258,719       | 0               | 283,596,821       | 797,567                | 2,807,829           | 0                             | 0       |
| Deer Park Community City School District        | School | Hamilton | 10,779,313        | 0               | 5,842,217         | 12,304                 | 130,012             | 129,581                       | 0       |
| Finneytown Local School District                | School | Hamilton | 11,331,775        | 0               | 9,989,744         | 12,385                 | 395,916             | 105,661                       | 0       |
| Forest Hills Local School District              | School | Hamilton | 43,478,301        | 0               | 28,693,388        | 23,455                 | 1,251,442           | 0                             | 0       |
| Indian Hill Exempted Village School District    | School | Hamilton | 27,793,618        | 0               | 6,632,033         | 356,381                | 46,856              | 155,698                       | 5,400   |
| Loveland City School District                   | School | Hamilton | 33,122,731        | 0               | 18,508,342        | 25,790                 | 721,456             | 565,853                       | 0       |
| Madeira City School District                    | School | Hamilton | 15,026,722        | 0               | 5,547,575         | 22,913                 | 111,801             | 348,174                       | 0       |
| Mariemont City School District                  | School | Hamilton | 17,736,782        | 0               | 6,859,835         | 26,880                 | 233,795             | 481,967                       | 0       |
| Mt. Healthy City School District                | School | Hamilton | 13,951,343        | 0               | 30,192,768        | 28,499                 | 718,297             | 127,937                       | 0       |
| North College Hill City School District         | School | Hamilton | 4,748,585         | 0               | 10,943,772        | 1,375                  | 281,679             | 49,069                        | 200     |
| Northwest Local School District                 | School | Hamilton | 50,372,524        | 0               | 47,674,373        | 311,253                | 1,294,081           | 726,284                       | 640,003 |

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**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Revenues**

| School                                          | Type   | County    | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition And<br>Fees | Extracurricular<br>Activities | Rentals |
|-------------------------------------------------|--------|-----------|-------------------|-----------------|-------------------|------------------------|---------------------|-------------------------------|---------|
| Norwood City School District                    | School | Hamilton  | 14,875,084        | 0               | 14,122,267        | 10,257                 | 171,669             | 222,909                       | 0       |
| Oak Hills Local School District                 | School | Hamilton  | 34,237,484        | 0               | 35,994,293        | 63,958                 | 1,267,018           | 1,561,553                     | 0       |
| Princeton City School District                  | School | Hamilton  | 60,924,490        | 0               | 35,927,474        | (101,361)              | 4,126,669           | 177,907                       | 0       |
| Reading Community City School District          | School | Hamilton  | 7,286,425         | 0               | 7,934,399         | 24,003                 | 1,950,228           | 158,478                       | 1,000   |
| Southwest Local School District                 | School | Hamilton  | 11,438,936        | 4,825,359       | 18,502,031        | 10,220                 | 564,793             | 304,971                       | 0       |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 5,294,760         | 0               | 8,191,285         | 1,134                  | 1,104,421           | 58,862                        | 0       |
| Sycamore Community City School District         | School | Hamilton  | 58,260,346        | 0               | 22,528,195        | 253,537                | 1,208,794           | 493,066                       | 0       |
| Three Rivers Local School District              | School | Hamilton  | 13,466,330        | 0               | 8,782,926         | 36,453                 | 1,000,715           | 219,013                       | 0       |
| Winton Woods City School District               | School | Hamilton  | 23,048,099        | 0               | 23,403,905        | 19,797                 | 1,995,583           | 209,143                       | 0       |
| Wyoming City School District                    | School | Hamilton  | 11,465,757        | 6,674,018       | 7,612,599         | 104,238                | 536,897             | 254,850                       | 0       |
| Arcadia Local School District                   | School | Hancock   | 2,401,146         | 787,104         | 2,564,557         | 8,445                  | 897,333             | 55,868                        | 0       |
| Arlington Local School District                 | School | Hancock   | 1,548,649         | 1,027,567       | 3,565,767         | 4,442                  | 347,242             | 94,160                        | 0       |
| Findlay City School District                    | School | Hancock   | 30,706,695        | 0               | 35,014,265        | 282,481                | 3,181,059           | 720,617                       | 412,041 |
| Liberty Benton Local School District            | School | Hancock   | 5,142,128         | 1,631,505       | 6,628,856         | 3,984                  | 1,551,721           | 107,860                       | 0       |
| Van Buren Local School District                 | School | Hancock   | 7,502,976         | 0               | 4,021,589         | 50,113                 | 1,161,326           | 142,602                       | 0       |
| Conotton Valley Union Local School District     | School | Harrison  | 2,290,286         | 0               | 3,107,912         | 129                    | 368,553             | 39,277                        | 0       |
| Holgate Local School District                   | School | Henry     | 384,049           | 0               | 615,178           | 93                     | 0                   | 89,130                        | 0       |
| Liberty Center Local School District            | School | Henry     | 3,105,871         | 2,132,690       | 7,053,947         | 11,193                 | 1,124,562           | 155,944                       | 51,545  |
| Napoleon Area City School District              | School | Henry     | 10,310,018        | 0               | 21,510,360        | 78,883                 | 838,985             | 325,707                       | 2,515   |
| Patrick Henry Local School District             | School | Henry     | 430,342           | 0               | 956,119           | 0                      | 0                   | 107,462                       | 0       |
| Fairfield Local School District                 | School | Highland  | 1,877,679         | 0               | 6,518,369         | 6,279                  | 549,009             | 81,872                        | 2,596   |
| Greenfield Exempted Village School District     | School | Highland  | 3,548,554         | 1,820,539       | 16,968,265        | 73,278                 | 622,883             | 154,034                       | 910     |
| Hillsboro City School District                  | School | Highland  | 6,361,145         | 2,440,082       | 17,267,422        | 66,023                 | 1,491,674           | 146,943                       | 6,000   |
| Lynchburg Clay Local School District            | School | Highland  | 1,968,745         | 0               | 9,843,893         | 108,859                | 739,554             | 100,066                       | 235     |
| Logan-Hocking Local School District             | School | Hocking   | 12,145,547        | 0               | 27,156,261        | 254,336                | 1,270,682           | 309,085                       | 0       |
| East Holmes Local School District               | School | Holmes    | 8,886,370         | 0               | 9,292,205         | 17,261                 | 904,736             | 402,594                       | 11,981  |
| West Holmes Local School District               | School | Holmes    | 10,281,784        | 0               | 14,666,702        | 17,092                 | 650,992             | 215,054                       | 10,613  |
| Bellevue City School District                   | School | Huron     | 8,087,430         | 1,352,989       | 13,246,525        | 48,323                 | 532,952             | 218,129                       | 35,611  |
| Monroeville Local School District               | School | Huron     | 2,323,787         | 1,238,988       | 3,163,406         | 5,922                  | 646,893             | 63,705                        | 0       |
| New London Local School District                | School | Huron     | 3,364,300         | 0               | 6,845,096         | 6,480                  | 371,395             | 204,967                       | 859     |
| Norwalk City School District                    | School | Huron     | 7,333,980         | 1,939,344       | 16,745,257        | 26,767                 | 940,255             | 293,461                       | 42,090  |
| South Central Local School District             | School | Huron     | 1,623,061         | 981,607         | 6,532,768         | 11,404                 | 420,335             | 149,253                       | 0       |
| Western Reserve Local School District           | School | Huron     | 2,663,718         | 1,845,197       | 7,399,219         | 13,420                 | 858,593             | 204,879                       | 11,872  |
| Willard City School District                    | School | Huron     | 5,331,420         | 1,282,155       | 21,758,323        | 55,395                 | 225,022             | 227,785                       | 8,756   |
| Wellston City School District                   | School | Jackson   | 2,246,164         | 0               | 14,555,625        | 17,567                 | 458,868             | 91,347                        | 5,450   |
| Buckeye Local School District                   | School | Jefferson | 7,345,781         | 0               | 13,050,830        | 867                    | 407,662             | 114,729                       | 12,309  |
| Edison Local School District                    | School | Jefferson | 7,737,149         | 0               | 11,271,672        | 100                    | 783,160             | 108,173                       | 0       |
| Indian Creek Local School District              | School | Jefferson | 8,045,334         | 0               | 12,650,957        | 1,788                  | 1,960,880           | 183,704                       | 26,281  |
| Steubenville City School District               | School | Jefferson | 4,197,680         | 0               | 17,788,391        | 106,927                | 3,597,913           | 225,351                       | 45,506  |
| Toronto City School District                    | School | Jefferson | 1,811,659         | 0               | 6,023,325         | 3,314                  | 1,016,138           | 173,300                       | 0       |
| Kirtland Local School District                  | School | Lake      | 12,903,965        | 0               | 3,178,868         | 23,628                 | 86,596              | 325,884                       | 18,028  |
| Mentor Exempted Village School District         | School | Lake      | 63,712,424        | 0               | 36,958,115        | 162,004                | 2,146,836           | 1,333,133                     | 173,680 |
| Perry Local School District                     | School | Lake      | 13,728,284        | 0               | 12,732,463        | 258,124                | 67,734              | 241,837                       | 0       |
| Riverside Local School District                 | School | Lake      | 27,654,855        | 0               | 15,321,875        | 3,102                  | 1,252,583           | 353,407                       | 4,179   |



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**Revenues**

| School                                            | Type   | County   | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition And<br>Fees | Extracurricular<br>Activities | Rentals |
|---------------------------------------------------|--------|----------|-------------------|-----------------|-------------------|------------------------|---------------------|-------------------------------|---------|
| Willoughby-Eastlake City School District          | School | Lake     | 60,829,901        | 0               | 32,031,918        | (45,483)               | 1,229,854           | 516,144                       | 248,069 |
| Chesapeake Union Exempted Village School District | School | Lawrence | 2,398,216         | 0               | 10,693,190        | 2,697                  | 1,089,361           | 68,366                        | 0       |
| Dawson-Bryant Local School District               | School | Lawrence | 1,404,775         | 0               | 10,773,487        | 11,731                 | 1,375,830           | 163,238                       | 0       |
| Fairland Local School District                    | School | Lawrence | 3,781,386         | 0               | 10,624,430        | 14,604                 | 823,684             | 190,301                       | 0       |
| Ironton City School District                      | School | Lawrence | 3,640,084         | 0               | 11,869,768        | 11,217                 | 1,320,727           | 299,316                       | 6,000   |
| Rock Hill Local School District                   | School | Lawrence | 2,517,989         | 0               | 15,849,867        | 12,101                 | 1,256,154           | 92,266                        | 0       |
| South Point Local School District                 | School | Lawrence | 4,192,396         | 0               | 15,028,836        | 19,840                 | 111,855             | 89,746                        | 39,200  |
| Symmes Valley Local School District               | School | Lawrence | 1,226,146         | 0               | 7,228,194         | 28,425                 | 786,806             | 78,443                        | 0       |
| Granville Exempted Village School District        | School | Licking  | 19,774,347        | 0               | 9,056,183         | 11,992                 | 289,500             | 451,035                       | 0       |
| Heath City School District                        | School | Licking  | 9,250,713         | 0               | 7,526,930         | 6,416                  | 535,675             | 134,064                       | 0       |
| Johnstown-Monroe Local School District            | School | Licking  | 6,587,887         | 2,584,704       | 6,458,661         | 55,453                 | 690,636             | 162,061                       | 1,350   |
| Lakewood Local School District                    | School | Licking  | 13,436,540        | 0               | 9,792,406         | 52,248                 | 700,645             | 139,560                       | 0       |
| Licking Heights Local School District             | School | Licking  | 25,112,017        | 0               | 15,042,272        | 21,590                 | 351,773             | 305,829                       | 52,186  |
| Licking Valley Local School District              | School | Licking  | 5,028,571         | 2,155,802       | 11,993,929        | 8,162                  | 1,315,404           | 337,802                       | 0       |
| Newark City School District                       | School | Licking  | 24,574,006        | 8,237,487       | 40,902,951        | 37,743                 | 711,432             | 186,521                       | 79,133  |
| North Fork Local School District                  | School | Licking  | 4,849,570         | 1,944,316       | 10,141,179        | 7,676                  | 847,167             | 317,481                       | 24,000  |
| Northridge Local School District                  | School | Licking  | 6,703,258         | 75,691          | 6,038,909         | 4,699                  | 613,563             | 233,449                       | 56,958  |
| Riverside Local School District                   | School | Logan    | 1,681,715         | 1,420,012       | 5,242,762         | 7,590                  | 384,641             | 53,864                        | 0       |
| Amherst Exempted Village School District          | School | Lorain   | 20,103,757        | 0               | 20,206,312        | 41,700                 | 1,564,014           | 514,662                       | 18,050  |
| Avon Lake City School District                    | School | Lorain   | 32,684,832        | 0               | 11,758,812        | 42,567                 | 617,658             | 557,933                       | 0       |
| Avon Local School District                        | School | Lorain   | 26,961,005        | 0               | 9,624,801         | 114,653                | 807,397             | 418,721                       | 0       |
| Columbia Local School District                    | School | Lorain   | 7,257,413         | 0               | 3,754,788         | 823                    | 582,619             | 123,740                       | 19,470  |
| Elyria City School District                       | School | Lorain   | 32,643,971        | 0               | 50,695,171        | 34,909                 | 1,301,480           | 261,251                       | 29,465  |
| Firelands Local School District                   | School | Lorain   | 8,148,431         | 0               | 9,407,993         | 13,297                 | 1,772,446           | 233,469                       | 8,256   |
| Keystone Local School District                    | School | Lorain   | 6,634,748         | 0               | 19,410,672        | 39,406                 | 1,483,154           | 98,002                        | 3,488   |
| Lorain City School District                       | School | Lorain   | 21,255,197        | 0               | 99,501,533        | 304,242                | 1,168,242           | 268,527                       | 52,121  |
| Midview Local School District                     | School | Lorain   | 14,670,446        | 0               | 15,294,272        | 4,069                  | 2,280,873           | 516,991                       | 0       |
| North Ridgeville City School District             | School | Lorain   | 25,788,136        | 0               | 16,290,123        | 18,175                 | 822,165             | 319,509                       | 0       |
| Oberlin City School District                      | School | Lorain   | 9,234,551         | 0               | 5,463,836         | 3,203                  | 502,445             | 42,351                        | 30,707  |
| Sheffield-Sheffield Lake City School District     | School | Lorain   | 11,516,035        | 0               | 7,927,542         | 17,038                 | 1,365,100           | 153,570                       | 0       |
| Wellington Exempted Village School District       | School | Lorain   | 4,902,332         | 1,878,524       | 7,917,028         | 50,268                 | 439,335             | 243,725                       | 0       |
| Anthony Wayne Local School District               | School | Lucas    | 25,466,071        | 0               | 13,789,563        | 29,711                 | 801,085             | 543,399                       | 0       |
| Oregon City School District                       | School | Lucas    | 21,099,815        | 0               | 20,979,656        | 100,778                | 1,633,712           | 327,126                       | 0       |
| Ottawa Hills Local School District                | School | Lucas    | 11,114,153        | 0               | 4,165,521         | 24,046                 | 119,391             | 272,644                       | 0       |
| Springfield Local School District                 | School | Lucas    | 25,160,721        | 0               | 15,625,719        | 9,493                  | 910,017             | 507,964                       | 35,288  |
| Sylvania City School District                     | School | Lucas    | 60,176,130        | 0               | 28,716,469        | 18,579                 | 1,361,160           | 714,648                       | 35,484  |
| Toledo City School District                       | School | Lucas    | 93,007,599        | 0               | 279,727,437       | 31,672                 | 2,018,251           | 501,753                       | 0       |
| Washington Local School District                  | School | Lucas    | 33,919,218        | 0               | 41,192,524        | 53,619                 | 845,007             | 565,486                       | 87,720  |
| Jefferson Local School District                   | School | Madison  | 6,220,359         | 851,951         | 6,155,384         | 3,496                  | 1,022,265           | 277,400                       | 3,508   |
| Jonathan Alder Local School District              | School | Madison  | 7,715,026         | 2,149,487       | 9,369,158         | 27,861                 | 1,049,535           | 486,809                       | 10,728  |
| London City School District                       | School | Madison  | 8,233,352         | 3,142,243       | 11,369,903        | 3,410                  | 500,770             | 161,541                       | 0       |
| Madison-Plains Local School District              | School | Madison  | 6,478,964         | 0               | 6,903,724         | 2,826                  | 823,424             | 145,691                       | 20,000  |
| Austintown Local School District                  | School | Mahoning | 18,773,297        | 0               | 27,355,981        | 8,375                  | 4,263,800           | 610,912                       | 0       |
| Boardman Local School District                    | School | Mahoning | 29,127,551        | 0               | 16,383,667        | 10,574                 | 713,768             | 463,529                       | 133,235 |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Revenues**

| School                                     | Type   | County     | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition And<br>Fees | Extracurricular<br>Activities | Rentals |
|--------------------------------------------|--------|------------|-------------------|-----------------|-------------------|------------------------|---------------------|-------------------------------|---------|
| Campbell City School District              | School | Mahoning   | 2,069,998         | 0               | 13,391,704        | 31                     | 10,103              | 98,911                        | 7,200   |
| Canfield Local School District             | School | Mahoning   | 16,865,410        | 0               | 10,028,344        | 13,901                 | 236,866             | 422,692                       | 34,173  |
| Jackson-Milton Local School District       | School | Mahoning   | 5,797,509         | 0               | 4,146,738         | 311                    | 727,089             | 74,474                        | 1,556   |
| Lowellville Local School District          | School | Mahoning   | 1,060,351         | 0               | 2,652,980         | 27,651                 | 1,644,740           | 114,112                       | 0       |
| Poland Local School District               | School | Mahoning   | 13,280,701        | 0               | 8,885,818         | 1,271                  | 224,646             | 347,980                       | 27,183  |
| Sebring Local School District              | School | Mahoning   | 1,288,232         | 510,870         | 5,046,096         | 1,367                  | 326,046             | 75,350                        | 0       |
| South Range Local School District          | School | Mahoning   | 6,151,227         | 0               | 6,259,917         | 508                    | 541,570             | 231,077                       | 3,276   |
| Springfield Local School District          | School | Mahoning   | 3,529,275         | 1,961,383       | 8,840,314         | 7,421                  | 32,804              | 118,744                       | 0       |
| Struthers City School District             | School | Mahoning   | 4,605,421         | 0               | 14,172,616        | 8,439                  | 1,237,787           | 346,043                       | 22,441  |
| West Branch Local School District          | School | Mahoning   | 4,912,527         | 0               | 13,613,678        | 21,959                 | 2,084,959           | 354,319                       | 732     |
| Western Reserve Local School District      | School | Mahoning   | 3,217,761         | 0               | 3,476,875         | 5,103                  | 1,055,113           | 209,170                       | 72      |
| Youngstown City School District            | School | Mahoning   | 22,354,981        | 0               | 105,657,574       | 512,869                | 1,137,946           | 97,654                        | 12,815  |
| Elgin Local School District                | School | Marion     | 5,084,624         | 1,047,554       | 9,133,189         | 54,357                 | 1,171,232           | 102,303                       | 0       |
| Marion City School District                | School | Marion     | 9,595,325         | 0               | 42,401,784        | 60,485                 | 1,559,580           | 200,627                       | 0       |
| Pleasant Local School District             | School | Marion     | 4,154,351         | 0               | 5,654,204         | 11,321                 | 2,071,904           | 240,084                       | 0       |
| Ridgedale Local School District            | School | Marion     | 3,290,340         | 0               | 4,045,276         | 11,670                 | 1,206,805           | 76,620                        | 0       |
| River Valley Local School District         | School | Marion     | 7,199,298         | 0               | 7,809,821         | 1,656                  | 3,124,347           | 319,177                       | 0       |
| Black River Local School District          | School | Medina     | 5,196,333         | 0               | 8,795,957         | 18,275                 | 465,578             | 320,882                       | 15,051  |
| Brunswick City School District             | School | Medina     | 35,669,774        | 0               | 36,510,996        | 47,775                 | 894,320             | 1,202,763                     | 56,463  |
| Buckeye Local School District              | School | Medina     | 13,055,838        | 0               | 11,555,586        | 949                    | 269,109             | 521,358                       | 31,586  |
| Cloverleaf Local School District           | School | Medina     | 12,491,126        | 2,115,689       | 13,692,132        | 6,529                  | 769,473             | 263,447                       | 75,435  |
| Highland Local School District             | School | Medina     | 22,381,342        | 0               | 10,724,743        | 73,927                 | 919,429             | 625,928                       | 21,762  |
| Medina City School District                | School | Medina     | 49,735,375        | 0               | 32,210,432        | 46,178                 | 702,258             | 1,158,991                     | 103,768 |
| Wadsworth City School District             | School | Medina     | 25,022,350        | 0               | 24,305,863        | 10,781                 | 1,389,663           | 672,486                       | 49,098  |
| Eastern Local School District              | School | Meigs      | 1,530,537         | 0               | 6,777,726         | 6,736                  | 643,087             | 75,194                        | 27,069  |
| Meigs Local School District                | School | Meigs      | 3,312,151         | 0               | 19,809,090        | 69,575                 | 625,265             | 114,038                       | 4,149   |
| Southern Local School District             | School | Meigs      | 2,365,125         | 0               | 6,393,814         | 26,260                 | 320,817             | 50,942                        | 0       |
| Bethel Local School District               | School | Miami      | 4,263,973         | 1,197,522       | 3,942,957         | 20,361                 | 724,863             | 134,460                       | 0       |
| Covington Exempted Village School District | School | Miami      | 3,055,723         | 1,932,129       | 5,422,709         | 20,191                 | 529,154             | 207,499                       | 3,392   |
| Miami East Local School District           | School | Miami      | 7,656,936         | 2,899,481       | 6,062,083         | 22,464                 | 734,484             | 120,470                       | 10,528  |
| Piqua City School District                 | School | Miami      | 18,257,962        | 0               | 32,641,138        | 227,194                | 711,275             | 533,590                       | 0       |
| Tipp City Exempted Village School District | School | Miami      | 13,595,292        | 0               | 10,962,720        | 6,299                  | 896,887             | 734,354                       | 16,995  |
| Troy City School District                  | School | Miami      | 16,953,222        | 10,065,460      | 20,815,806        | 102,161                | 946,995             | 992,623                       | 0       |
| Switzerland of Ohio Local School District  | School | Monroe     | 12,539,857        | 0               | 22,536,857        | 72,449                 | 100,005             | 323,568                       | 7,763   |
| Brookville Local School District           | School | Montgomery | 6,605,560         | 0               | 7,492,840         | 121,857                | 455,008             | 287,184                       | 0       |
| Centerville City School District           | School | Montgomery | 69,556,581        | 0               | 27,338,273        | 374,927                | 1,787,659           | 1,467,920                     | 0       |
| Dayton City School District                | School | Montgomery | 72,959,640        | 0               | 195,779,510       | 431,199                | 1,778,113           | 1,363,957                     | 291,030 |
| Huber Heights City School District         | School | Montgomery | 31,643,528        | 0               | 39,513,282        | 72,335                 | 1,081,819           | 833,785                       | 0       |
| Jefferson Township Local School District   | School | Montgomery | 2,667,815         | 0               | 5,106,405         | 2,897                  | 501,248             | 17,655                        | 0       |
| Kettering City School District             | School | Montgomery | 64,774,216        | 0               | 34,194,621        | 168,717                | 1,447,460           | 654,001                       | 55,433  |
| Mad River Local School District            | School | Montgomery | 10,680,049        | 0               | 30,348,339        | 76,289                 | 3,595,361           | 276,181                       | 0       |
| Miamisburg City School District            | School | Montgomery | 36,741,429        | 0               | 23,887,144        | 152,437                | 644,555             | 238,583                       | 108,056 |
| New Lebanon Local School District          | School | Montgomery | 2,773,728         | 1,420,069       | 7,502,825         | 6,859                  | 1,125,348           | 126,280                       | 0       |
| Northmont City School District             | School | Montgomery | 27,613,742        | 0               | 38,115,466        | 8,749                  | 945,937             | 521,435                       | 0       |

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**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Revenues**

| School                                       | Type   | County     | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition And<br>Fees | Extracurricular<br>Activities | Rentals |
|----------------------------------------------|--------|------------|-------------------|-----------------|-------------------|------------------------|---------------------|-------------------------------|---------|
| Northridge Local School District             | School | Montgomery | 7,639,675         | 0               | 14,502,920        | 115,111                | 1,483,417           | 115,467                       | 91,772  |
| Oakwood City School District                 | School | Montgomery | 17,080,817        | 0               | 9,333,168         | 881                    | 263,689             | 298,143                       | 1,411   |
| Trotwood-Madison City School District        | School | Montgomery | 10,370,463        | 0               | 29,445,547        | 23,243                 | 343,565             | 153,903                       | 0       |
| Valley View Local School District            | School | Montgomery | 5,742,500         | 3,088,698       | 10,098,793        | 4,708                  | 311,631             | 245,873                       | 0       |
| Vandalia-Butler City School District         | School | Montgomery | 22,570,961        | 748,597         | 12,271,550        | 40,420                 | 748,321             | 486,166                       | 11,698  |
| West Carrollton City School District         | School | Montgomery | 16,925,108        | 0               | 23,771,127        | 172,071                | 1,221,048           | 153,633                       | 93,644  |
| Morgan Local School District                 | School | Morgan     | 5,609,616         | 0               | 19,458,241        | 48,051                 | 263,332             | 60,712                        | 930     |
| Cardington-Lincoln Local School District     | School | Morrow     | 2,795,698         | 106,165         | 8,156,032         | 1,586                  | 598,384             | 91,644                        | 5,992   |
| Highland Local School District               | School | Morrow     | 4,648,160         | 1,044,898       | 12,078,397        | 27,462                 | 432,677             | 176,452                       | 0       |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 3,854,132         | 1,084,791       | 8,019,136         | 6,762                  | 604,386             | 202,765                       | 0       |
| Northmor Local School District               | School | Morrow     | 4,241,627         | 1,448,185       | 6,960,872         | 2,478                  | 720,905             | 105,562                       | 160     |
| East Muskingum Local School Dist             | School | Muskingum  | 7,344,445         | 0               | 11,913,308        | 58,486                 | 1,509,568           | 159,534                       | 9,132   |
| Franklin Local School District               | School | Muskingum  | 6,556,901         | 0               | 16,875,999        | 172,131                | 1,117,836           | 230,037                       | 0       |
| Maysville Local School District              | School | Muskingum  | 4,174,017         | 0               | 15,483,117        | 8,494                  | 3,255,098           | 184,329                       | 750     |
| Tri-Valley Local School District             | School | Muskingum  | 8,348,919         | 0               | 19,565,794        | 110,697                | 1,578,761           | 444,843                       | 0       |
| West Muskingum Local School District         | School | Muskingum  | 9,729,760         | 0               | 10,118,462        | 8,000                  | 1,665,085           | 199,238                       | 0       |
| Zanesville City School District              | School | Muskingum  | 12,026,513        | 0               | 32,732,237        | 59,666                 | 1,110,330           | 414,505                       | 90,948  |
| Caldwell Exempted Village School District    | School | Noble      | 3,284,189         | 0               | 5,673,916         | 2,591                  | 281,744             | 165,175                       | 0       |
| Noble Local School District                  | School | Noble      | 3,567,071         | 0               | 7,367,406         | 11,704                 | 910,174             | 96,982                        | 615     |
| Crooksville Exempted Village School District | School | Perry      | 1,593,863         | 0               | 10,002,623        | 4,531                  | 818,384             | 204,929                       | 0       |
| Circleville City School District             | School | Pickaway   | 10,510,627        | 1,673,838       | 20,028,473        | 157,673                | 368,173             | 187,389                       | 11,101  |
| Logan Elm Local School District              | School | Pickaway   | 7,002,802         | 2,328,416       | 10,707,885        | 45,102                 | 831,634             | 305,177                       | 2,657   |
| Teays Valley Local School District           | School | Pickaway   | 12,683,428        | 6,038,515       | 20,761,544        | 32,492                 | 684,987             | 305,102                       | 14,300  |
| Westfall Local School District               | School | Pickaway   | 7,945,193         | 0               | 9,535,797         | 51,412                 | 394,566             | 231,245                       | 0       |
| Scioto Valley Local School District          | School | Pike       | 2,690,714         | 0               | 13,742,253        | 55,771                 | 687,955             | 78,842                        | 21,723  |
| Waverly City School District                 | School | Pike       | 4,143,197         | 0               | 16,638,124        | 23,582                 | 819,519             | 240,650                       | 4,055   |
| Western Local School District                | School | Pike       | 953,420           | 0               | 8,310,780         | 8,774                  | 289,946             | 41,269                        | 9,980   |
| Aurora City School District                  | School | Portage    | 29,389,691        | 0               | 9,892,843         | 11,209                 | 633,965             | 402,221                       | 11,892  |
| Crestwood Local School District              | School | Portage    | 8,791,711         | 0               | 13,291,722        | 38,843                 | 1,194,119           | 234,751                       | 8,676   |
| Field Local School District                  | School | Portage    | 11,224,351        | 0               | 9,923,388         | 1,035                  | 1,149,603           | 61,282                        | 116,041 |
| James A. Garfield Local School District      | School | Portage    | 5,026,161         | 0               | 11,244,279        | 8,932                  | 1,353,631           | 129,437                       | 0       |
| Kent City School District                    | School | Portage    | 28,132,333        | 0               | 21,015,236        | 26,222                 | 3,479,088           | 329,603                       | 187,236 |
| Ravenna City School District                 | School | Portage    | 12,559,388        | 0               | 19,013,711        | 10,722                 | 737,663             | 188,470                       | 177,910 |
| Rootstown Local School District              | School | Portage    | 6,510,144         | 0               | 6,179,122         | 686                    | 447,804             | 79,276                        | 2,040   |
| Southeast Local School District              | School | Portage    | 7,074,108         | 0               | 13,409,896        | 12,283                 | 623,220             | 159,991                       | 44,121  |
| Streetsboro City School District             | School | Portage    | 18,239,225        | 0               | 10,571,769        | 14,412                 | 312,102             | 352,856                       | 4,654   |
| Waterloo Local School District               | School | Portage    | 4,792,854         | 0               | 7,610,450         | 3,037                  | 460,809             | 228,298                       | 13,900  |
| Windham Exempted Village School District     | School | Portage    | 1,611,103         | 0               | 6,975,817         | 12,552                 | 314,043             | 88,418                        | 0       |
| Tri-County North Local School District       | School | Preble     | 3,765,793         | 0               | 5,412,764         | 1,029                  | 347,444             | 167,615                       | 11,192  |
| Clear Fork Valley Local School District      | School | Richland   | 4,545,580         | 1,596,328       | 10,506,704        | 37,352                 | 1,237,740           | 135,243                       | 15,090  |
| Crestview Local School District              | School | Richland   | 3,016,491         | 0               | 8,891,492         | 24,256                 | 131,583             | 244,659                       | 2,630   |
| Lucas Local School District                  | School | Richland   | 2,678,319         | 0               | 2,842,983         | 16,644                 | 515,487             | 104,520                       | 765     |
| Madison Local School District                | School | Richland   | 11,053,215        | 0               | 23,053,155        | 64,249                 | 1,472,813           | 124,300                       | 2,485   |
| Mansfield City School District               | School | Richland   | 15,266,128        | 0               | 45,258,942        | 22,931                 | 1,237,106           | 257,316                       | 30,006  |

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**Revenues**

| School                                               | Type   | County   | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition And<br>Fees | Extracurricular<br>Activities | Rentals |
|------------------------------------------------------|--------|----------|-------------------|-----------------|-------------------|------------------------|---------------------|-------------------------------|---------|
| Ontario Local School District                        | School | Richland | 9,489,324         | 0               | 6,548,857         | 47,905                 | 1,980,035           | 299,604                       | 9,511   |
| Plymouth Local School District                       | School | Richland | 1,673,238         | 831,430         | 6,245,938         | 2,069                  | 527,604             | 100,537                       | 503     |
| Shelby City School District                          | School | Richland | 5,957,603         | 2,525,698       | 12,969,977        | 9,708                  | 540,135             | 178,617                       | 20,008  |
| Adena Local School District                          | School | Ross     | 2,532,621         | 0               | 10,521,998        | 5,469                  | 801,642             | 198,219                       | 0       |
| Chillicothe City School District                     | School | Ross     | 13,876,288        | 0               | 20,781,597        | 15,644                 | 1,536,837           | 131,184                       | 9,870   |
| Huntington Local School District                     | School | Ross     | 1,317,773         | 0               | 11,293,573        | 1,800                  | 985,732             | 93,274                        | 12,260  |
| Paint Valley Local School District                   | School | Ross     | 1,918,606         | 0               | 8,577,260         | 718                    | 581,823             | 116,230                       | 570     |
| Southeastern Local School District                   | School | Ross     | 2,118,152         | 8,189           | 9,524,103         | 15,472                 | 855,721             | 86,432                        | 36,248  |
| Union-Scioto Local School District                   | School | Ross     | 3,741,029         | 1,242,408       | 12,735,833        | 226,632                | 3,500,777           | 111,040                       | 23,693  |
| Zane Trace Local School District                     | School | Ross     | 4,306,045         | 1,104           | 8,780,758         | 9,288                  | 686,908             | 247,162                       | 0       |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 7,186,298         | 2,203,534       | 14,280,343        | 24,365                 | 781,325             | 282,921                       | 0       |
| Fremont City School District                         | School | Sandusky | 1,881,922         | 0               | 5,296,830         | 5,786                  | 0                   | 233,925                       | 0       |
| Gibsonburg Exempted Village School District          | School | Sandusky | 2,749,834         | 120,869         | 6,742,161         | 30,694                 | 429,676             | 73,933                        | 90      |
| Woodmore Local School District                       | School | Sandusky | 5,298,731         | 0               | 9,975,041         | 106,889                | 450,792             | 180,881                       | 13,320  |
| Bloom Vernon Local School District                   | School | Scioto   | 1,225,325         | 0               | 8,438,587         | 5,428                  | 975,689             | 40,516                        | 0       |
| Clay Local School District                           | School | Scioto   | 1,265,473         | 0               | 3,970,735         | 1,181                  | 1,402,928           | 100,767                       | 0       |
| Green Local School District                          | School | Scioto   | 1,755,132         | 0               | 4,995,287         | 1,804                  | 500,194             | 61,451                        | 0       |
| Minford Local School District                        | School | Scioto   | 1,897,834         | 0               | 11,523,640        | 0                      | 2,035,048           | 234,348                       | 5       |
| New Boston Local School District                     | School | Scioto   | 1,117,128         | 0               | 3,207,797         | 12,115                 | 1,211,461           | 39,368                        | 43,575  |
| Northwest Local School District                      | School | Scioto   | 1,958,051         | 0               | 15,900,281        | 1,154                  | 587,174             | 184,045                       | 12,653  |
| Portsmouth City School District                      | School | Scioto   | 5,599,930         | 0               | 24,706,594        | 15,103                 | 772,487             | 165,546                       | 21,528  |
| Washington-Nile Local School District                | School | Scioto   | 1,559,653         | 0               | 13,369,260        | 57,115                 | 1,266,488           | 259,119                       | 0       |
| Wheelersburg Local School District                   | School | Scioto   | 3,727,063         | 0               | 9,003,638         | 32,568                 | 2,075,145           | 394,446                       | 0       |
| Bettsville Local School District                     | School | Seneca   | 450,873           | 225,153         | 1,746,036         | 407                    | 280,540             | 4,503                         | 0       |
| Seneca-East Local School District                    | School | Seneca   | 3,152,652         | 1,136,802       | 5,065,806         | 12,259                 | 744,920             | 160,002                       | 33,053  |
| Tiffin City School District                          | School | Seneca   | 10,197,248        | 0               | 15,267,605        | 15,030                 | 1,253,134           | 393,125                       | 42,980  |
| Anna Local School District                           | School | Shelby   | 2,946,698         | 1,847,953       | 6,241,772         | 65,774                 | 746,519             | 216,093                       | 45,400  |
| Botkins Local School District                        | School | Shelby   | 1,412,485         | 646,555         | 11,195,924        | 32,223                 | 1,442,828           | 115,572                       | 9,264   |
| Fort Loramie Local School District                   | School | Shelby   | 2,626,764         | 1,801,783       | 4,544,144         | 30,719                 | 118,910             | 189,157                       | 6,827   |
| Hardin-Houston Local School District                 | School | Shelby   | 2,353,142         | 748,287         | 5,265,486         | 11,407                 | 1,190,950           | 65,075                        | 0       |
| Russia Local School District                         | School | Shelby   | 1,409,558         | 328,151         | 2,705,910         | 223                    | 301,420             | 52,508                        | 1,450   |
| Alliance City School District                        | School | Stark    | 1,031,654         | 0               | 5,398,499         | 7,909                  | 229,434             | 258,306                       | 3,876   |
| Canton City School District                          | School | Stark    | 27,801,388        | 0               | 100,444,561       | 115,764                | 1,200,141           | 716,859                       | 484,516 |
| Canton Local School District                         | School | Stark    | 9,496,079         | 0               | 15,197,116        | 16,901                 | 979,116             | 178,105                       | 100     |
| Fairless Local School District                       | School | Stark    | 5,767,757         | 0               | 10,367,956        | 5,419                  | 640,639             | 164,713                       | 0       |
| Jackson Local School District                        | School | Stark    | 44,128,038        | 0               | 16,197,165        | 101,190                | 564,950             | 825,598                       | 32,682  |
| Lake Local School District                           | School | Stark    | 14,152,702        | 0               | 18,704,489        | 12,731                 | 241,720             | 440,503                       | 156,432 |
| Louisville City School District                      | School | Stark    | 9,373,698         | 0               | 17,851,329        | 1,400                  | 1,344,846           | 682,856                       | 1,836   |
| Marlington Local School District                     | School | Stark    | 8,412,279         | 0               | 13,525,860        | 48,755                 | 1,940,675           | 506,296                       | 20,850  |
| Massillon City School District                       | School | Stark    | 2,181,417         | 0               | 5,200,649         | 6,069                  | 0                   | 569,727                       | 19,573  |
| Minerva Local School District                        | School | Stark    | 5,558,164         | 0               | 12,617,925        | 6,052                  | 1,048,916           | 271,839                       | 38,599  |
| North Canton City School District                    | School | Stark    | 24,104,688        | 0               | 21,650,322        | 23,052                 | 392,829             | 440,296                       | 47,510  |
| Perry Local School District                          | School | Stark    | 18,759,354        | 0               | 23,700,709        | 78,507                 | 2,485,937           | 529,899                       | 0       |
| Plain Local School District                          | School | Stark    | 29,150,671        | 0               | 28,350,650        | 43,336                 | 1,170,926           | 795,219                       | 0       |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Revenues**

| School                                         | Type   | County     | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition And<br>Fees | Extracurricular<br>Activities | Rentals |
|------------------------------------------------|--------|------------|-------------------|-----------------|-------------------|------------------------|---------------------|-------------------------------|---------|
| Sandy Valley Local School District             | School | Stark      | 4,185,188         | 0               | 10,856,307        | 9,855                  | 724,080             | 227,240                       | 10,000  |
| Tuslaw Local School District                   | School | Stark      | 5,610,130         | 0               | 7,379,456         | 8,238                  | 1,184,846           | 346,530                       | 1,366   |
| Akron City School District                     | School | Summit     | 3,663,418         | 0               | 58,281,770        | 65,537                 | 18,306              | 733,373                       | 0       |
| Barberton City School District                 | School | Summit     | 15,278,883        | 0               | 31,653,762        | 34,806                 | 2,197,908           | 278,599                       | 0       |
| Copley-Fairlawn City School District           | School | Summit     | 31,519,654        | 0               | 8,735,966         | 55,062                 | 584,600             | 186,663                       | 36,171  |
| Coventry Local School District                 | School | Summit     | 12,313,922        | 0               | 10,223,153        | 32,149                 | 4,993,404           | 145,980                       | 50      |
| Cuyahoga Falls City School District            | School | Summit     | 29,633,849        | 0               | 21,881,635        | 6,989                  | 3,226,155           | 442,220                       | 266,989 |
| Green Local School District                    | School | Summit     | 28,028,594        | 0               | 17,163,341        | 5,858                  | 1,100,793           | 546,803                       | 13,888  |
| Hudson City School District                    | School | Summit     | 47,389,754        | 0               | 23,140,268        | 57,818                 | 1,147,244           | 849,924                       | 0       |
| Mogadore Local School District                 | School | Summit     | 3,842,583         | 0               | 4,883,062         | 12,921                 | 1,656,140           | 180,512                       | 0       |
| Nordonia Hills City School District            | School | Summit     | 36,013,119        | 0               | 13,842,819        | 19,450                 | 849,545             | 1,154,818                     | 64,741  |
| Norton City School District                    | School | Summit     | 10,276,245        | 0               | 11,768,928        | 14,061                 | 3,626,727           | 224,892                       | 2,885   |
| Revere Local School District                   | School | Summit     | 32,424,084        | 0               | 8,224,541         | 45,526                 | 552,982             | 368,385                       | 123,839 |
| Springfield Local School District              | School | Summit     | 14,795,700        | 0               | 16,289,925        | 34,269                 | 2,682,871           | 252,427                       | 64,119  |
| Stow-Munroe Falls City School District         | School | Summit     | 37,800,237        | 0               | 21,695,155        | 71,305                 | 2,560,308           | 693,927                       | 0       |
| Tallmadge City School District                 | School | Summit     | 17,590,259        | 0               | 12,782,887        | 5,239                  | 397,111             | 493,986                       | 15,438  |
| Twinsburg City School District                 | School | Summit     | 34,380,396        | 0               | 16,319,453        | 27,662                 | 864,203             | 396,259                       | 56,028  |
| Woodridge Local School District                | School | Summit     | 20,639,358        | 0               | 7,104,554         | 4,864                  | 1,563,783           | 212,112                       | 4,941   |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 1,369,343         | 0               | 2,601,097         | 221                    | 169,027             | 34,112                        | 11,303  |
| Bristol Local School District                  | School | Trumbull   | 2,608,505         | 0               | 4,799,112         | 3,763                  | 333,299             | 112,117                       | 0       |
| Brookfield Local School District               | School | Trumbull   | 3,791,395         | 0               | 7,219,056         | 798                    | 293,747             | 112,675                       | 17,320  |
| Champion Local School District                 | School | Trumbull   | 5,168,459         | 0               | 8,741,047         | 3,460                  | 638,830             | 92,806                        | 46,788  |
| Girard City School District                    | School | Trumbull   | 4,648,536         | 0               | 11,580,808        | 21,417                 | 826,673             | 122,049                       | 1,400   |
| Howland Local School District                  | School | Trumbull   | 17,274,544        | 0               | 12,527,491        | 11,560                 | 1,581,009           | 279,607                       | 1,134   |
| Hubbard Exempted Village School District       | School | Trumbull   | 6,796,481         | 0               | 11,557,814        | 25,643                 | 1,164,652           | 209,987                       | 65,135  |
| Joseph Badger Local School District            | School | Trumbull   | 3,371,238         | 0               | 5,161,693         | 5,279                  | 247,614             | 76,840                        | 0       |
| Labrae Local School District                   | School | Trumbull   | 3,077,854         | 0               | 9,878,412         | 10,624                 | 1,471,055           | 154,782                       | 50,107  |
| Lakeview Local School District                 | School | Trumbull   | 7,605,220         | 0               | 9,008,828         | 7,252                  | 725,306             | 209,284                       | 10,814  |
| Liberty Local School District                  | School | Trumbull   | 8,287,576         | 0               | 8,212,482         | 3,284                  | 808,809             | 66,623                        | 61,703  |
| Lordstown Local School District                | School | Trumbull   | 3,222,339         | 0               | 2,637,188         | 44                     | 513,105             | 36,348                        | 59,077  |
| Maplewood Local School District                | School | Trumbull   | 2,665,628         | 0               | 6,257,905         | 40,979                 | 345,183             | 69,622                        | 0       |
| Mathews Local School District                  | School | Trumbull   | 4,925,427         | 0               | 4,035,414         | 3,414                  | 549,657             | 95,913                        | 6,710   |
| McDonald Local School District                 | School | Trumbull   | 1,837,977         | 0               | 4,732,582         | 1,586                  | 1,052,143           | 98,488                        | 13,600  |
| Newton Falls Exempted Village School District  | School | Trumbull   | 2,951,799         | 0               | 9,172,166         | 4,615                  | 300,450             | 141,699                       | 315     |
| Niles City School District                     | School | Trumbull   | 8,246,612         | 0               | 19,459,949        | 5,603                  | 879,669             | 207,028                       | 45,700  |
| Southington Local School District              | School | Trumbull   | 1,893,824         | 0               | 3,536,336         | 7,680                  | 491,011             | 71,874                        | 0       |
| Warren City School District                    | School | Trumbull   | 13,593,118        | 0               | 60,168,919        | 367,868                | 1,338,068           | 207,140                       | 0       |
| Weathersfield Local School District            | School | Trumbull   | 2,903,994         | 0               | 14,510,370        | 70,391                 | 1,885,157           | 104,291                       | 0       |
| Claymont City School District                  | School | Tuscarawas | 3,257,676         | 0               | 16,718,883        | 10,940                 | 1,258,753           | 167,735                       | 11,424  |
| Dover City School District                     | School | Tuscarawas | 11,653,988        | 0               | 12,066,087        | 4,437                  | 132,153             | 510,962                       | 0       |
| Garaway Local School District                  | School | Tuscarawas | 5,506,471         | 0               | 6,011,035         | 2,861                  | 679,721             | 129,313                       | 5,068   |
| Indian Valley Local School District            | School | Tuscarawas | 4,861,964         | 0               | 12,177,695        | 11,857                 | 1,948,757           | 239,890                       | 20,172  |
| New Philadelphia City School District          | School | Tuscarawas | 11,055,988        | 0               | 14,204,201        | 9,611                  | 1,666,238           | 919,928                       | 0       |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 2,980,489         | 0               | 8,060,736         | 10                     | 886,032             | 141,221                       | 325     |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

**Revenues**

| School                                      | Type   | County     | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition And<br>Fees | Extracurricular<br>Activities | Rentals   |
|---------------------------------------------|--------|------------|-------------------|-----------------|-------------------|------------------------|---------------------|-------------------------------|-----------|
| Tuscarawas Valley Local School District     | School | Tuscarawas | 5,390,906         | 0               | 7,992,739         | 2,740                  | 585,844             | 145,182                       | 7,240     |
| Fairbanks Local School District             | School | Union      | 6,259,899         | 2,093,135       | 3,506,276         | 13,788                 | 415,062             | 111,670                       | 0         |
| Marysville Exempted Village School District | School | Union      | 25,292,721        | 0               | 38,342,631        | 10,702                 | 512,761             | 736,507                       | 105,272   |
| North Union Local School District           | School | Union      | 5,237,037         | 1,851,408       | 8,954,401         | 47,507                 | 1,083,483           | 157,177                       | 0         |
| Lincolnview Local School District           | School | Van Wert   | 3,840,190         | 0               | 5,476,834         | 32,196                 | 1,896,559           | 92,906                        | 2,264     |
| Vinton Local School District                | School | Vinton     | 3,913,762         | 0               | 22,003,295        | 39,706                 | 497,191             | 118,987                       | 450       |
| Carlisle Local School District              | School | Warren     | 4,335,562         | 1,914,261       | 9,542,261         | 1,784                  | 260,847             | 119,201                       | 8,000     |
| Franklin City School District               | School | Warren     | 11,064,468        | 0               | 17,529,053        | 3,828                  | 1,496,325           | 193,964                       | 42,530    |
| Kings Local School District                 | School | Warren     | 26,452,660        | 0               | 15,871,092        | 4,974                  | 693,214             | 158,557                       | 136,831   |
| Little Miami Local School District          | School | Warren     | 29,118,489        | 0               | 17,052,749        | 12,083                 | 756,017             | 400,389                       | 0         |
| Mason City School District                  | School | Warren     | 58,136,666        | 0               | 49,608,589        | 177,608                | 3,040,814           | 1,853,772                     | 0         |
| Springboro Community City School District   | School | Warren     | 30,529,985        | 0               | 18,074,322        | 68,533                 | 730,250             | 1,146,670                     | 1,030,321 |
| Belpre City School District                 | School | Washington | 3,297,954         | 0               | 7,158,148         | 55,370                 | 569,687             | 104,721                       | 1,600     |
| Frontier Local School District              | School | Washington | 1,508,679         | 0               | 6,471,971         | 3,166                  | 142,621             | 64,706                        | 0         |
| Warren Local School District                | School | Washington | 5,887,428         | 0               | 14,474,157        | 50,530                 | 1,245,402           | 254,230                       | 0         |
| Wolf Creek Local School District            | School | Washington | 5,157,800         | 0               | 2,922,457         | 44,270                 | 341,341             | 144,907                       | 0         |
| Chippewa Local School District              | School | Wayne      | 4,047,766         | 1,882,264       | 6,383,521         | 8,107                  | 514,795             | 236,324                       | 12,757    |
| Dalton Local School District                | School | Wayne      | 3,618,254         | 1,164,575       | 8,323,994         | 22,860                 | 507,610             | 166,198                       | 1,456     |
| Wooster City School District                | School | Wayne      | 28,621,751        | 0               | 19,788,066        | 73,071                 | 673,885             | 277,519                       | 75,080    |
| Bowling Green City School District          | School | Wood       | 18,736,013        | 3,224,336       | 12,858,233        | 19,643                 | 591,008             | 240,130                       | 0         |
| Eastwood Local School District              | School | Wood       | 5,324,772         | 1,958,302       | 7,795,053         | 45,002                 | 604,413             | 370,158                       | 18,000    |
| North Baltimore Local School District       | School | Wood       | 3,735,882         | 0               | 5,095,864         | 1,067                  | 162,248             | 53,311                        | 0         |
| Otsego Local School District                | School | Wood       | 5,499,917         | 2,784,940       | 7,365,193         | 12,184                 | 576,553             | 236,353                       | 0         |
| Perrysburg Exempted Village School District | School | Wood       | 31,069,771        | 5,997,353       | 16,042,485        | 29,688                 | 647,280             | 848,383                       | 0         |
| Rossford Exempted Village School District   | School | Wood       | 0                 | 0               | 1,526,937         | 0                      | 0                   | 198,584                       | 0         |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Revenues (Continued)                                      |         |            |                            |                                   |                                |               |                   |                       |
|-----------------------------------------------------------|---------|------------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| School                                                    | Type    | County     | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 246,209                    | 0                                 | 0                              | 124,659       | 0                 | 20,263,168            |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 52,784                     | 4,215                             | 0                              | 15,060        | 32,916            | 7,671,477             |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 635,124                    | 8,255                             | 0                              | 89,451        | 0                 | 13,597,587            |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 30,223                     | 0                                 | 0                              | 51,010        | 0                 | 8,077,708             |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 61,591                     | 0                                 | 16,375                         | 64,763        | 0                 | 7,080,862             |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 157,005                    | 170                               | 0                              | 22,822        | 0                 | 6,758,393             |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 0                          | 0                                 | 0                              | 371,815       | 0                 | 43,641,788            |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 139,668                    | 0                                 | 0                              | 0             | 49,297            | 12,309,162            |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 134,047                    | 0                                 | 0                              | 0             | 27,512            | 7,723,207             |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 70,988                     | 50                                | 0                              | 0             | 17,676            | 7,890,953             |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 72,743                     | 16,368                            | 0                              | 19,113        | 0                 | 3,822,393             |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 105,140                    | 9,489                             | 0                              | 0             | 124,451           | 17,032,598            |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 0                          | 0                                 | 0                              | 177,079       | 0                 | 15,002,248            |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 87,331                     | 18,686                            | 8,009                          | 263,703       | 419,368           | 19,272,450            |
| Ehove Career Center                                       | CC/JVSD | Erie       | 171,776                    | 10,745                            | 0                              | 101,675       | 144,305           | 18,710,052            |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 412,480                    | 15,336                            | 0                              | 73,962        | 0                 | 21,885,783            |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 176,694                    | 58,500                            | 0                              | 25,787        | 0                 | 9,721,352             |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 170,317                    | 2,000                             | 0                              | 198,623       | 0                 | 16,908,314            |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 789,494                    | 0                                 | 1,005,510                      | 0             | 728,096           | 69,797,015            |
| Four County Career Center                                 | CC/JVSD | Henry      | 322,190                    | 24,593                            | 0                              | 20,718        | 0                 | 17,694,895            |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 95,003                     | 10,650                            | 0                              | 18,890        | 0                 | 5,831,411             |
| Knox County Career Center                                 | CC/JVSD | Knox       | 178,968                    | 1,030,773                         | 86,088                         | 88,355        | 0                 | 12,731,469            |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 130,072                    | 13,300                            | 0                              | 103,699       | 0                 | 11,338,665            |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 318,609                    | 0                                 | 0                              | 0             | 203,332           | 16,656,856            |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 388,979                    | 48,040                            | 0                              | 36,991        | 0                 | 17,921,743            |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 136,328                    | 0                                 | 0                              | 0             | 362,274           | 13,052,369            |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 0                          | 0                                 | 0                              | 552,735       | 0                 | 23,405,458            |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 136,350                    | 0                                 | 0                              | 358,710       | 0                 | 14,349,650            |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 215,725                    | 2,955                             | 0                              | 168,723       | 0                 | 13,353,860            |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 0                          | 81,391                            | 7,000                          | 256,136       | 0                 | 11,288,962            |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 480                        | 17,072                            | 14,504                         | 59,157        | 0                 | 16,519,399            |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 186,583                    | 20,847                            | 0                              | 68,279        | 231,483           | 22,539,790            |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 71,122                     | 0                                 | 0                              | 0             | 274,528           | 36,903,689            |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 279,911                    | 26,200                            | 40,829                         | 40,879        | 0                 | 26,341,763            |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 184,521                    | 4,706                             | 433                            | 54,780        | 0                 | 7,817,556             |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 220,133                    | 1,380                             | 0                              | 73,034        | 0                 | 14,181,141            |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 207,432                    | 5,543                             | 0                              | 33,090        | 158,978           | 16,559,256            |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 740,573                    | 9,500                             | 608                            | 178,517       | 0                 | 19,886,109            |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 131,327                    | 5,962                             | 0                              | 0             | 417,770           | 15,306,051            |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 64,208                     | 2,000                             | 0                              | 79,057        | 0                 | 10,252,118            |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 124,003                    | 0                                 | 0                              | 0             | 169,663           | 8,007,180             |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 5,197                      | 0                                 | 0                              | 18,577        | 0                 | 7,971,143             |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 183,245                    | 570                               | 0                              | 0             | 217,251           | 14,699,536            |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 187,657                    | 3,000                             | 0                              | 0             | 298,040           | 15,072,339            |

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| Revenues (Continued)                           |         |            |                            |                                   |                                |               |                   |                       |
|------------------------------------------------|---------|------------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| School                                         | Type    | County     | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 95,894                     | 81,963                            | 253,901                        | 0             | 106,322           | 11,099,820            |
| Warren County Career Center                    | CC/JVSD | Warren     | 164,384                    | 16,857                            | 53,828                         | 202,529       | 0                 | 17,407,805            |
| Washington County Career Center                | CC/JVSD | Washington | 76,749                     | 0                                 | 0                              | 19,300        | 0                 | 7,107,989             |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 115,804                    | 141,290                           | 47,230                         | 29,213        | 416,011           | 16,852,728            |
| Penta Career Center                            | CC/JVSD | Wood       | 562,070                    | 12,500                            | 239,120                        | 0             | 27,901            | 35,418,060            |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 1,193,111                  | 18,261                            | 0                              | 91,997        | 0                 | 8,719,466             |
| Brown County Educational Service Center        | ESC     | Brown      | 3,701,615                  | 0                                 | 0                              | 7,689         | 0                 | 4,552,651             |
| Clark County Educational Service Center        | ESC     | Clark      | 5,176,059                  | 0                                 | 0                              | 193,247       | 0                 | 7,135,385             |
| Clermont County Educational Service Center     | ESC     | Clermont   | 916,515                    | 10,700                            | 0                              | 44,540        | 0                 | 17,339,783            |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 2,735,594                  | 0                                 | 0                              | 0             | 72,043            | 3,806,143             |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 0                          | 1,374                             | 0                              | 948           | 1,013,860         | 11,517,569            |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 16,681,990                 | 51,277                            | 0                              | 2,921,002     | 0                 | 69,326,645            |
| North Point Educational Service Center         | ESC     | Erie       | 212,139                    | 10,654                            | 0                              | 0             | 62,142            | 19,738,980            |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 1,562,895                  | 0                                 | 0                              | 60,900        | 0                 | 9,034,020             |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 65,399,763                 | 20,000                            | 0                              | 0             | 427,352           | 93,539,280            |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 0                          | 3,000                             | 0                              | 523           | 0                 | 5,888,527             |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 2,850,322                  | 0                                 | 0                              | 9,143         | 248,818           | 5,983,781             |
| Geauga County Educational Service Center       | ESC     | Geauga     | 10,157,452                 | 0                                 | 0                              | 69,718        | 0                 | 13,120,446            |
| Greene County Educational Service Center       | ESC     | Greene     | 0                          | 0                                 | 0                              | 176,681       | 0                 | 11,106,708            |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 0                          | 300                               | 0                              | 2             | 0                 | 609,298               |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 1,058,520                  | 0                                 | 0                              | 0             | 31,782,553        | 46,082,050            |
| Hancock County Educational Service Center      | ESC     | Hancock    | 0                          | 0                                 | 0                              | 0             | 0                 | 214,407               |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 2,978,871                  | 0                                 | 0                              | 0             | 0                 | 5,014,449             |
| Knox County Educational Service Center         | ESC     | Knox       | 4,839,301                  | 37,566                            | 0                              | 33,567        | 0                 | 5,768,506             |
| Lake County Educational Service Center         | ESC     | Lake       | 5,052,708                  | 0                                 | 0                              | 0             | 151,089           | 19,686,067            |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 1,124,244                  | 0                                 | 0                              | 11,262        | 1,383,016         | 2,973,200             |
| Lorain County Educational Service Center       | ESC     | Lorain     | 1,697,532                  | 0                                 | 0                              | 71,558        | 0                 | 10,547,864            |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 10,993,109                 | 75,656                            | 0                              | 0             | 114,015           | 27,069,378            |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 4,405,119                  | 0                                 | 0                              | 0             | 219,422           | 23,782,182            |
| Medina County Educational Service Center       | ESC     | Medina     | 3,332,923                  | 19,441                            | 0                              | 6,384         | 0                 | 4,605,316             |
| Miami County Educational Service Center        | ESC     | Miami      | 31,095                     | 8,122                             | 0                              | 145,703       | 0                 | 14,462,859            |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 6,725,141                  | 0                                 | 0                              | 0             | 108,362           | 31,748,838            |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 5,048,596                  | 750                               | 0                              | 171,445       | 0                 | 19,085,424            |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 3,862,909                  | 2,670                             | 0                              | 21,322        | 0                 | 4,769,748             |
| Portage County Educational Service Center      | ESC     | Portage    | 3,769,512                  | 7,980                             | 0                              | 42,644        | 0                 | 9,915,348             |
| Putnam County Educational Service Center       | ESC     | Putnam     | 89,005                     | 0                                 | 0                              | 0             | 142,951           | 5,210,013             |
| Ross-Pike Educational Service District         | ESC     | Ross       | 348,100                    | 1,686                             | 0                              | 270,321       | 0                 | 8,984,406             |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 1,705,894                  | 29,208                            | 0                              | 15,294        | 0                 | 10,437,485            |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 6,141                      | 12,973                            | 0                              | 0             | 6,043,201         | 20,686,106            |
| Stark County Educational Service Center        | ESC     | Stark      | 8,210,380                  | 12,913                            | 0                              | 180,543       | 0                 | 22,917,256            |
| Summit County Educational Service Center       | ESC     | Summit     | 7,899,943                  | 2,600                             | 0                              | 5,920         | 0                 | 15,546,263            |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 0                          | 76,146                            | 0                              | 0             | 90,134            | 15,859,741            |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 5,320,030                  | 0                                 | 0                              | 0             | 0                 | 11,856,324            |
| Wood County Educational Service Center         | ESC     | Wood       | 11,501,663                 | 85,325                            | 0                              | 122,548       | 0                 | 16,351,336            |



**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
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| Revenues (Continued)                                     |        |           |                            |                                   |                                |               |                   |                       |
|----------------------------------------------------------|--------|-----------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| School                                                   | Type   | County    | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
| Adams County/Ohio Valley School District                 | School | Adams     | 467,514                    | 0                                 | 0                              | 0             | 317,260           | 47,265,588            |
| Manchester Local School District                         | School | Adams     | 66,090                     | 14,678                            | 0                              | 116,123       | 0                 | 14,410,772            |
| Delphos City School District                             | School | Allen     | 216,286                    | 114,281                           | 23,562                         | 52,579        | 0                 | 11,641,343            |
| Ashland City School District                             | School | Ashland   | 432,288                    | 35,678                            | 189,929                        | 66,373        | 0                 | 45,653,482            |
| Hillsdale Local School District                          | School | Ashland   | 179,688                    | 49,688                            | 0                              | 0             | 133,695           | 10,613,918            |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 193,745                    | 27,403                            | 0                              | 0             | 69,543            | 14,471,597            |
| Mapleton Local School District                           | School | Ashland   | 147,904                    | 20,950                            | 0                              | 0             | 10,382            | 9,812,915             |
| Ashtabula Area City School District                      | School | Ashtabula | 3,266,797                  | 0                                 | 0                              | 681,527       | 0                 | 48,584,193            |
| Buckeye Local School District                            | School | Ashtabula | 247,885                    | 45,805                            | 0                              | 69,733        | 0                 | 18,593,848            |
| Conneaut Area City School District                       | School | Ashtabula | 130,665                    | 339,515                           | 0                              | 65,471        | 0                 | 20,297,927            |
| Geneva Area City School District                         | School | Ashtabula | 324,521                    | 43,196                            | 45,331                         | 38,253        | 0                 | 25,979,041            |
| Grand Valley Local School District                       | School | Ashtabula | 154,848                    | 81,767                            | 0                              | 188,611       | 0                 | 13,817,091            |
| Jefferson Area Local School District                     | School | Ashtabula | 174,741                    | 8,011                             | 0                              | 316,137       | 0                 | 20,226,987            |
| Athens City School District                              | School | Athens    | 198,606                    | 98,405                            | 298,028                        | 284,994       | 0                 | 35,815,478            |
| Federal-Hocking Local School District                    | School | Athens    | 79,354                     | 19,418                            | 0                              | 0             | 0                 | 2,484,098             |
| Nelsonville-York City School District                    | School | Athens    | 100,640                    | 0                                 | 0                              | 212,560       | 0                 | 14,506,694            |
| Trimble Local School District                            | School | Athens    | 64,319                     | 36,871                            | 0                              | 118,177       | 0                 | 10,840,392            |
| Minster Local School District                            | School | Auglaize  | 297,921                    | 22,165                            | 45,445                         | 139,024       | 0                 | 11,058,123            |
| New Bremen Local School District                         | School | Auglaize  | 229,990                    | 151,596                           | 30,952                         | 50,942        | 0                 | 9,996,117             |
| Barnesville Exempted Village School District             | School | Belmont   | 105,808                    | 27,935                            | 0                              | 48,519        | 0                 | 13,875,865            |
| Bellaire Local School District                           | School | Belmont   | 215,838                    | 32,684                            | 0                              | 40,569        | 0                 | 16,734,936            |
| Bridgeport Exempted Village School District              | School | Belmont   | 74,330                     | 0                                 | 0                              | 0             | 166,720           | 9,198,441             |
| Martins Ferry City School District                       | School | Belmont   | 282,653                    | 25,737                            | 0                              | 41,182        | 0                 | 16,625,622            |
| Shadyside Local School District                          | School | Belmont   | 56,949                     | 7,142                             | 417,282                        | 12,162        | 154,843           | 7,812,259             |
| St. Clairsville-Richland City School District            | School | Belmont   | 227,312                    | 112,539                           | 0                              | 67,055        | 0                 | 16,631,677            |
| Union Local School District                              | School | Belmont   | 126,999                    | 27,571                            | 0                              | 176,698       | 0                 | 15,356,620            |
| Eastern Local School District                            | School | Brown     | 231,600                    | 8,161                             | 49,894                         | 76,369        | 0                 | 15,218,763            |
| Fayetteville-Perry Local School District                 | School | Brown     | 164,166                    | 22,763                            | 0                              | 78,078        | 0                 | 9,513,013             |
| Western Brown Local School District                      | School | Brown     | 85                         | 86,810                            | 98,405                         | 87,047        | 0                 | 30,544,499            |
| Edgewood City School District                            | School | Butler    | 708,151                    | 67,655                            | 0                              | 354,775       | 57,933            | 40,569,384            |
| Fairfield City School District                           | School | Butler    | 2,318,266                  | 0                                 | 1,543,517                      | 0             | 781,105           | 94,856,550            |
| Lakota Local School District                             | School | Butler    | 3,354,666                  | 0                                 | 12,500,615                     | 0             | 905,572           | 186,790,559           |
| Madison Local School District                            | School | Butler    | 430,153                    | 0                                 | 0                              | 0             | 155,135           | 16,348,343            |
| Middletown City School District                          | School | Butler    | 349,214                    | 262,615                           | 497,553                        | 223,265       | 0                 | 87,967,117            |
| Monroe Local School District                             | School | Butler    | 511,848                    | 51,146                            | 6,535,975                      | 112,636       | 0                 | 27,062,528            |
| New Miami Local School District                          | School | Butler    | 35,444                     | 0                                 | 0                              | 0             | 152,757           | 8,332,187             |
| Ross Local School District                               | School | Butler    | 676,620                    | 0                                 | 262,251                        | 0             | 129,341           | 34,474,687            |
| Talawanda School District                                | School | Butler    | 476,232                    | 0                                 | 0                              | 0             | 1,082,339         | 45,287,406            |
| Brown Local School District                              | School | Carroll   | 1,207,677                  | 100                               | 0                              | 101,128       | 0                 | 10,427,550            |
| Carrollton Exempted Village School District              | School | Carroll   | 184,389                    | 47,227                            | 0                              | 131,429       | 0                 | 24,566,761            |
| Mechanicsburg Exempted Village School District           | School | Champaign | 142,205                    | 0                                 | 0                              | 0             | 104,710           | 10,934,676            |
| Triad Local School District                              | School | Champaign | 195,810                    | 57,572                            | 0                              | 26,445        | 25,858            | 11,303,213            |
| Clark Shawnee Local School District                      | School | Clark     | 420,205                    | 7,895                             | 0                              | 54,859        | 0                 | 20,357,720            |
| Greenon Local School District                            | School | Clark     | 257,285                    | 23,729                            | 0                              | 0             | 149,267           | 17,404,038            |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
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| Revenues (Continued)                                      |        |            |                            |                                   |                                |               |                   |                       |
|-----------------------------------------------------------|--------|------------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| School                                                    | Type   | County     | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
| Northeastern Local School District                        | School | Clark      | 628,080                    | 101,146                           | 0                              | 279,796       | 0                 | 32,314,051            |
| Northwestern Local School District                        | School | Clark      | 280,267                    | 1,410                             | 0                              | 198,085       | 0                 | 21,884,702            |
| Southeastern Local School District                        | School | Clark      | 52,930                     | 39,592                            | 0                              | 49,655        | 0                 | 8,840,252             |
| Springfield City School District                          | School | Clark      | 727,428                    | 30,430                            | 0                              | 522,008       | 0                 | 104,288,884           |
| Tecumseh Local School District                            | School | Clark      | 551,962                    | 38,075                            | 0                              | 90,645        | 0                 | 33,247,411            |
| Batavia Local School District                             | School | Clermont   | 0                          | 0                                 | 1,163,712                      | 0             | 626,035           | 24,810,052            |
| Bethel-Tate Local School District                         | School | Clermont   | 302,580                    | 56,025                            | 0                              | 90,533        | 0                 | 17,013,072            |
| Clermont Northeastern Local School District               | School | Clermont   | 362,614                    | 0                                 | 0                              | 0             | 789,567           | 19,743,780            |
| Felicity-Franklin Local School District                   | School | Clermont   | 156,724                    | 0                                 | 0                              | 0             | 227,685           | 11,587,552            |
| Goshen Local School District                              | School | Clermont   | 353,517                    | 8,829                             | 87,242                         | 562,959       | 0                 | 29,506,755            |
| Milford Exempted Village School District                  | School | Clermont   | 1,355,779                  | 0                                 | 2,293,564                      | 0             | 757,587           | 78,961,081            |
| New Richmond Exempted Village School District             | School | Clermont   | 0                          | 0                                 | 0                              | 416,942       | 0                 | 28,365,317            |
| West Clermont Local School District                       | School | Clermont   | 977,114                    | 0                                 | 0                              | 0             | 1,285,389         | 86,269,507            |
| Williamsburg Local School District                        | School | Clermont   | 165,480                    | 182,328                           | 0                              | 285,291       | 0                 | 11,588,815            |
| Blanchester Local School District                         | School | Clinton    | 237,193                    | 0                                 | 0                              | 0             | 217,815           | 16,711,596            |
| Clinton Massie Local School District                      | School | Clinton    | 434,083                    | 0                                 | 0                              | 0             | 236,640           | 17,862,496            |
| East Clinton Local School District                        | School | Clinton    | 214,658                    | 0                                 | 0                              | 123,981       | 0                 | 14,873,065            |
| Wilmington City School District                           | School | Clinton    | 439,251                    | 0                                 | 4,977                          | 0             | 471,212           | 29,485,962            |
| Beaver Local School District                              | School | Columbiana | 216,421                    | 0                                 | 0                              | 35,117        | 0                 | 34,161,208            |
| Columbiana Exempted Village School District               | School | Columbiana | 114,671                    | 86,875                            | 0                              | 9,314         | 0                 | 11,540,683            |
| Crestview Local School District                           | School | Columbiana | 239,029                    | 46,227                            | 0                              | 47,580        | 0                 | 12,957,552            |
| East Liverpool City School District                       | School | Columbiana | 291,903                    | 26,218                            | 0                              | 84,290        | 0                 | 29,677,804            |
| East Palestine City School District                       | School | Columbiana | 346,309                    | 33,320                            | 0                              | 73,731        | 0                 | 12,646,885            |
| Lisbon Exempted Village School District                   | School | Columbiana | 194,069                    | 46,100                            | 0                              | 0             | 0                 | 10,396,862            |
| Salem City School District                                | School | Columbiana | 126,944                    | 22,224                            | 0                              | 183,048       | 0                 | 22,391,593            |
| Southern Local School District                            | School | Columbiana | 164,441                    | 0                                 | 0                              | 0             | 122,365           | 11,663,971            |
| United Local School District                              | School | Columbiana | 249,237                    | 32,709                            | 0                              | 0             | 0                 | 13,331,036            |
| Wellsville Local School District                          | School | Columbiana | 37,710                     | 0                                 | 0                              | 28,358        | 0                 | 9,427,163             |
| Coshocton City School District                            | School | Coshocton  | 0                          | 0                                 | 0                              | 0             | 143,865           | 20,043,120            |
| Ridgewood Local School District                           | School | Coshocton  | 179,016                    | 0                                 | 0                              | 0             | 47,224            | 13,166,935            |
| River View Local School District                          | School | Coshocton  | 374,076                    | 53,055                            | 0                              | 126,214       | 0                 | 23,622,500            |
| Buckeye Central Local School District                     | School | Crawford   | 133,230                    | 26,970                            | 0                              | 0             | 76,600            | 9,946,085             |
| Bucyrus City School District                              | School | Crawford   | 273,546                    | 3,967                             | 44,359                         | 41,173        | 0                 | 17,969,497            |
| Colonel Crawford Local School District                    | School | Crawford   | 134,419                    | 23,672                            | 0                              | 6,649,445     | 141,116           | 13,186,208            |
| Galion City School District                               | School | Crawford   | 285,730                    | 20,620                            | 36,757                         | 177,140       | 0                 | 20,809,859            |
| Wynford Local School District                             | School | Crawford   | 176,799                    | 8,821                             | 0                              | 36,201        | 2,550             | 11,988,831            |
| Bay Village City School District                          | School | Cuyahoga   | 855,994                    | 0                                 | 0                              | 489,705       | 0                 | 39,103,588            |
| Beachwood City School District                            | School | Cuyahoga   | 512,076                    | 21,189                            | 0                              | 2,674,279     | 0                 | 48,554,000            |
| Bedford City School District                              | School | Cuyahoga   | 536,697                    | 32,986                            | 0                              | 606,613       | 0                 | 50,925,444            |
| Berea City School District                                | School | Cuyahoga   | 1,009,180                  | 122,911                           | 0                              | 149,550       | 0                 | 92,543,606            |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 1,295,504                  | 100,732                           | 176,701                        | 192,500       | 0                 | 56,697,245            |
| Brooklyn City School District                             | School | Cuyahoga   | 246,308                    | 8,777                             | 0                              | 198,246       | 0                 | 18,742,668            |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 621,141                    | 112,248                           | 0                              | 16,215        | 0                 | 34,333,645            |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 0                          | 0                                 | 0                              | 709,820       | 10,983            | 127,362,078           |

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**As of June 30, 2014**  
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| Revenues (Continued)                         |        |           |                            |                                   |                                |               |                   |                       |
|----------------------------------------------|--------|-----------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| School                                       | Type   | County    | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
| Cleveland Municipal School District          | School | Cuyahoga  | 0                          | 6,156,679                         | 0                              | 13,862,593    | 717               | 911,298,053           |
| Cuyahoga Heights Local School District       | School | Cuyahoga  | 358,854                    | 6,551                             | 893,486                        | 97,253        | 0                 | 17,020,871            |
| East Cleveland City School District          | School | Cuyahoga  | 77,577                     | 173,492                           | 0                              | 852,866       | 0                 | 52,538,153            |
| Euclid City School District                  | School | Cuyahoga  | 129,395                    | 6,186                             | 0                              | 690,035       | 0                 | 86,380,840            |
| Fairview Park City School District           | School | Cuyahoga  | 0                          | 12,069                            | 0                              | 42,741        | 0                 | 25,570,159            |
| Garfield Heights City School District        | School | Cuyahoga  | 260,263                    | 30,514                            | 0                              | 98,480        | 0                 | 50,218,531            |
| Independence Local School District           | School | Cuyahoga  | 190,909                    | 78                                | 113,410                        | 156,390       | 0                 | 20,035,485            |
| Lakewood City School District                | School | Cuyahoga  | 0                          | 54,694                            | 144,701                        | 0             | 1,235,488         | 94,727,169            |
| Maple Heights City School District           | School | Cuyahoga  | 43,679                     | 46,280                            | 0                              | 419,368       | 0                 | 46,532,584            |
| Mayfield City School District                | School | Cuyahoga  | 1,239,071                  | 112,267                           | 1,924,584                      | 1,417,331     | 0                 | 93,484,324            |
| North Olmsted City School District           | School | Cuyahoga  | 563,109                    | 0                                 | 0                              | 0             | 706,225           | 60,735,804            |
| North Royalton City School District          | School | Cuyahoga  | 742,054                    | 171,504                           | 0                              | 296,715       | 0                 | 56,862,907            |
| Olmsted Falls City School District           | School | Cuyahoga  | 870,681                    | 83,250                            | 0                              | 666,205       | 0                 | 46,340,494            |
| Orange City School District                  | School | Cuyahoga  | 505,523                    | 58,435                            | 0                              | 0             | 401,781           | 57,841,664            |
| Parma City School District                   | School | Cuyahoga  | 859,955                    | 65,075                            | 158,321                        | 1,816,031     | 0                 | 164,546,814           |
| Richmond Heights Local School District       | School | Cuyahoga  | 0                          | 17,458                            | 0                              | 138,049       | 0                 | 14,929,079            |
| Rocky River City School District             | School | Cuyahoga  | 379,604                    | 163,651                           | 0                              | 537,491       | 0                 | 47,106,526            |
| Shaker Heights City School District          | School | Cuyahoga  | 1,066,505                  | 204,250                           | 0                              | 391,056       | 0                 | 104,102,846           |
| Solon City School District                   | School | Cuyahoga  | 1,479,190                  | 66,961                            | 844,250                        | 928,997       | 400,330           | 81,854,234            |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 547,058                    | 98,734                            | 169,727                        | 1,036,450     | 0                 | 68,279,388            |
| Strongsville City School District            | School | Cuyahoga  | 913,481                    | 0                                 | 2,019,295                      | 423,316       | 0                 | 85,177,432            |
| Warrensville Heights City School District    | School | Cuyahoga  | 89,885                     | 101,392                           | 2,323,830                      | 57,368        | 0                 | 40,295,928            |
| Westlake City School District                | School | Cuyahoga  | 893,536                    | 201,817                           | 0                              | 276,538       | 0                 | 65,687,801            |
| Greenville City School District              | School | Darke     | 288,381                    | 108,607                           | 40,703                         | 170,278       | 0                 | 36,136,029            |
| Ayersville Local School District             | School | Defiance  | 220,132                    | 0                                 | 986                            | 81,596        | 0                 | 9,598,984             |
| Big Walnut Local School District             | School | Delaware  | 684,433                    | 189,048                           | 0                              | 543,054       | 0                 | 37,641,185            |
| Buckeye Valley Local School District         | School | Delaware  | 478,947                    | 20,620                            | 0                              | 342,182       | 1,800             | 27,702,371            |
| Delaware City School District                | School | Delaware  | 894,093                    | 230,750                           | 27,857                         | 1,193,823     | 0                 | 62,936,326            |
| Olentangy Local School District              | School | Delaware  | 6,527,562                  | 30,061                            | 18,300,610                     | 1,176,029     | 0                 | 231,039,177           |
| Edison Local School District                 | School | Erie      | 268,999                    | 21,814                            | 0                              | 38,875        | 0                 | 17,187,785            |
| Huron City School District                   | School | Erie      | 266,838                    | 32,134                            | 129,730                        | 0             | 98,877            | 16,633,914            |
| Kelleys Island Local School District         | School | Erie      | 0                          | 5,115                             | 0                              | 0             | 50                | 1,011,576             |
| Margaretta Local School District             | School | Erie      | 270,142                    | 5,636                             | 0                              | 0             | 308,899           | 15,353,014            |
| Perkins Local School District                | School | Erie      | 461,252                    | 176,125                           | 356,446                        | 0             | 69,921            | 25,089,799            |
| Sandusky City School District                | School | Erie      | 350,721                    | 0                                 | 100,209                        | 100,000       | 1,557,868         | 50,168,411            |
| Vermilion Local School District              | School | Erie      | 254,369                    | 78,462                            | 0                              | 44,905        | 0                 | 23,685,589            |
| Amanda-Clarecreek Local School District      | School | Fairfield | 350,907                    | 34,560                            | 0                              | 132,958       | 0                 | 19,045,959            |
| Bloom-Carroll Local School District          | School | Fairfield | 10,177                     | 44,895                            | 0                              | 162,620       | 0                 | 20,693,668            |
| Fairfield Union Local School District        | School | Fairfield | 394,507                    | 2,556                             | 0                              | 0             | 93,426            | 23,931,165            |
| Lancaster City School District               | School | Fairfield | 573,579                    | 67,971                            | 156,129                        | 0             | 124,190           | 84,459,697            |
| Liberty Union-Thurston Local School District | School | Fairfield | 293,268                    | 52,759                            | 0                              | 164,232       | 0                 | 16,396,394            |
| Pickerington Local School District           | School | Fairfield | 3,223,502                  | 109,366                           | 125,277                        | 0             | 299,273           | 127,368,325           |
| Miami Trace Local School District            | School | Fayette   | 451,747                    | 0                                 | 402,738                        | 0             | 394,738           | 31,528,557            |
| Washington Court House City School District  | School | Fayette   | 259,444                    | 91,300                            | 15,489                         | 144,742       | 0                 | 23,286,795            |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
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| Revenues (Continued)                            |        |          |                            |                                   |                                |               |                   |                       |
|-------------------------------------------------|--------|----------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| School                                          | Type   | County   | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
| Canal Winchester Local School District          | School | Franklin | 620,849                    | 14,193                            | 258,647                        | 0             | 145,366           | 45,797,241            |
| Columbus City School District                   | School | Franklin | 4,704,225                  | 1,083,224                         | 51,859,231                     | 5,729,341     | 0                 | 930,296,809           |
| Dublin City School District                     | School | Franklin | 0                          | 0                                 | 0                              | 0             | 4,257,673         | 218,888,666           |
| Gahanna-Jefferson City School District          | School | Franklin | 3,783,851                  | 0                                 | 5,270,914                      | 0             | 0                 | 92,031,921            |
| Grandview Heights City School District          | School | Franklin | 0                          | 50,300                            | 585,960                        | 158,824       | 86,579            | 18,561,369            |
| Groveport Madison Local School District         | School | Franklin | 995,429                    | 75,257                            | 1,610,322                      | 0             | 714,340           | 75,068,498            |
| Hamilton Local School District                  | School | Franklin | 321,686                    | 5,063                             | 718,770                        | 0             | 177,109           | 31,486,556            |
| Hilliard City School District                   | School | Franklin | 3,289,006                  | 0                                 | 0                              | 371,678       | 5,988,989         | 212,387,509           |
| New Albany-Plain Local School District          | School | Franklin | 1,620,201                  | 0                                 | 7,174,245                      | 0             | 2,568,512         | 70,732,921            |
| Southwestern City School District               | School | Franklin | 0                          | 0                                 | 2,294,221                      | 0             | 7,136,565         | 316,981,948           |
| Upper Arlington City School District            | School | Franklin | 3,684,672                  | 0                                 | 1,457,190                      | 0             | 1,588,918         | 98,624,514            |
| Westerville City School District                | School | Franklin | 2,008,596                  | 211,078                           | 3,124,487                      | 0             | 57,244            | 197,514,094           |
| Whitehall City School District                  | School | Franklin | 15,433                     | 29,074                            | 2,205,644                      | 0             | 255,118           | 40,897,484            |
| Worthington City School District                | School | Franklin | 2,144,348                  | 0                                 | 0                              | 0             | 1,447,863         | 148,635,921           |
| Archbold Area Local School District             | School | Fulton   | 219,437                    | 131,516                           | 30,382                         | 71,586        | 0                 | 14,569,761            |
| Wauseon Exempted Village School District        | School | Fulton   | 335,416                    | 0                                 | 0                              | 202,005       | 0                 | 20,214,272            |
| Gallia Local School District                    | School | Gallia   | 195,787                    | 1,100                             | 0                              | 177,709       | 0                 | 30,138,043            |
| Gallipolis City School District                 | School | Gallia   | 163,217                    | 173,565                           | 0                              | 0             | 383,076           | 24,277,466            |
| Berkshire Local School District                 | School | Geauga   | 86,291                     | 38,117                            | 0                              | 48,801        | 0                 | 12,304,725            |
| Cardinal Local School District                  | School | Geauga   | 111,338                    | 16,428                            | 0                              | 410,619       | 0                 | 16,240,267            |
| Kenston Local School District                   | School | Geauga   | 0                          | 0                                 | 0                              | 210,625       | 0                 | 39,607,985            |
| Ledgemont Local School District                 | School | Geauga   | 69,853                     | 5,748                             | 0                              | 115,818       | 0                 | 6,452,660             |
| West Geauga Local School District               | School | Geauga   | 294,989                    | 92,145                            | 0                              | 79,478        | 0                 | 30,675,039            |
| Beavercreek City School District                | School | Greene   | 1,804,139                  | 55,869                            | 0                              | 786,824       | 0                 | 98,102,585            |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 518,563                    | 126,223                           | 0                              | 379,325       | 0                 | 30,576,181            |
| Cedar Cliff Local School District               | School | Greene   | 86,177                     | 46,449                            | 0                              | 66,793        | 0                 | 8,637,729             |
| Fairborn City School District                   | School | Greene   | 607,215                    | 0                                 | 211,926                        | 757,367       | 0                 | 49,316,139            |
| Greeneview Local School District                | School | Greene   | 155,737                    | 25,233                            | 0                              | 39,898        | 0                 | 14,693,316            |
| Xenia Community School District                 | School | Greene   | 444,763                    | 165,422                           | 25,024                         | 0             | 302,767           | 57,618,404            |
| Yellow Springs Exempted Village School District | School | Greene   | 94,821                     | 13,755                            | 0                              | 1,937         | 0                 | 9,323,650             |
| Cambridge City School District                  | School | Guernsey | 165,542                    | 2,429                             | 0                              | 130,670       | 0                 | 25,232,441            |
| East Guernsey Local School District             | School | Guernsey | 105,796                    | 5,386                             | 0                              | 21,360        | 0                 | 12,128,409            |
| Rolling Hills Local School District             | School | Guernsey | 193,258                    | 152,122                           | 0                              | 62,919        | 0                 | 20,720,662            |
| Cincinnati City School District                 | School | Hamilton | 0                          | 0                                 | 28,578,036                     | 14,014,220    | 1,440,373         | 616,493,565           |
| Deer Park Community City School District        | School | Hamilton | 176,582                    | 0                                 | 628,693                        | 0             | 204,698           | 17,903,400            |
| Finneytown Local School District                | School | Hamilton | 35,511                     | 0                                 | 115,848                        | 0             | 169,567           | 22,156,407            |
| Forest Hills Local School District              | School | Hamilton | 1,605,120                  | 0                                 | 7,274,925                      | 0             | 1,777,588         | 84,104,219            |
| Indian Hill Exempted Village School District    | School | Hamilton | 502,575                    | 2,208                             | 3,703,775                      | 28,948        | (797,127)         | 38,430,365            |
| Loveland City School District                   | School | Hamilton | 946,934                    | 0                                 | 233,816                        | 0             | 110,246           | 54,235,168            |
| Madeira City School District                    | School | Hamilton | 516,463                    | 0                                 | 114,237                        | 0             | 207,610           | 21,895,495            |
| Mariemont City School District                  | School | Hamilton | 160,115                    | 0                                 | 0                              | 0             | 80,102            | 25,579,476            |
| Mt. Healthy City School District                | School | Hamilton | 306,890                    | 0                                 | 0                              | 0             | 630,333           | 45,956,067            |
| North College Hill City School District         | School | Hamilton | 79,545                     | 23,140                            | 1,791                          | 81,000        | 0                 | 16,210,156            |
| Northwest Local School District                 | School | Hamilton | 1,583,350                  | 165,139                           | 3,710,151                      | 178,587       | 0                 | 106,655,745           |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
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| Revenues (Continued)                            |        |           |                            |                                   |                                |               |                   |                       |
|-------------------------------------------------|--------|-----------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| School                                          | Type   | County    | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
| Norwood City School District                    | School | Hamilton  | 146,011                    | 0                                 | 539,562                        | 0             | 372,480           | 30,460,239            |
| Oak Hills Local School District                 | School | Hamilton  | 1,784,372                  | 0                                 | 10,492,639                     | 0             | 570,115           | 85,971,432            |
| Princeton City School District                  | School | Hamilton  | 417,306                    | 0                                 | 874,948                        | 0             | 595,369           | 102,942,802           |
| Reading Community City School District          | School | Hamilton  | 207,497                    | 32,774                            | 0                              | 70,499        | 0                 | 17,665,303            |
| Southwest Local School District                 | School | Hamilton  | 611,176                    | 0                                 | 356,253                        | 0             | 294,844           | 36,908,583            |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 95,391                     | 0                                 | 0                              | 0             | 306,480           | 15,052,333            |
| Sycamore Community City School District         | School | Hamilton  | 1,646,719                  | 0                                 | 1,669,241                      | 0             | 562,763           | 86,622,661            |
| Three Rivers Local School District              | School | Hamilton  | 336,141                    | 0                                 | 2,586,244                      | 0             | 473,558           | 26,901,380            |
| Winton Woods City School District               | School | Hamilton  | 598,529                    | 0                                 | 361,968                        | 0             | 550,682           | 50,187,706            |
| Wyoming City School District                    | School | Hamilton  | 230                        | 0                                 | 0                              | 0             | 767,850           | 27,416,439            |
| Arcadia Local School District                   | School | Hancock   | 183,480                    | 47,700                            | 0                              | 25,986        | 0                 | 6,971,619             |
| Arlington Local School District                 | School | Hancock   | 152,717                    | 32,146                            | 0                              | 42,668        | 0                 | 6,815,358             |
| Findlay City School District                    | School | Hancock   | 528,281                    | 1,581,188                         | 174,910                        | 0             | 984,427           | 73,585,964            |
| Liberty Benton Local School District            | School | Hancock   | 268,868                    | 9,196                             | 15,998                         | 110,312       | 0                 | 15,470,428            |
| Van Buren Local School District                 | School | Hancock   | 151,812                    | 46,958                            | 111,324                        | 0             | 24,463            | 13,213,163            |
| Conotton Valley Union Local School District     | School | Harrison  | 57,724                     | 17,856                            | 0                              | 0             | 40,484            | 5,922,221             |
| Holgate Local School District                   | School | Henry     | 120,253                    | 0                                 | 0                              | 0             | 0                 | 1,208,703             |
| Liberty Center Local School District            | School | Henry     | 479,123                    | 347,158                           | 0                              | 119,337       | 0                 | 14,581,370            |
| Napoleon Area City School District              | School | Henry     | 324,807                    | 48,735                            | 209,041                        | 123,615       | 0                 | 33,772,666            |
| Patrick Henry Local School District             | School | Henry     | 181,692                    | 750                               | 0                              | 74,920        | 0                 | 1,751,285             |
| Fairfield Local School District                 | School | Highland  | 139,934                    | 19,532                            | 0                              | 46,450        | 0                 | 9,241,720             |
| Greenfield Exempted Village School District     | School | Highland  | 237,726                    | 32,356                            | 0                              | 163,607       | 0                 | 23,622,152            |
| Hillsboro City School District                  | School | Highland  | 338,704                    | 56,454                            | 0                              | 268,505       | 0                 | 28,442,952            |
| Lynchburg Clay Local School District            | School | Highland  | 197,667                    | 36,863                            | 0                              | 121,959       | 0                 | 13,117,841            |
| Logan-Hocking Local School District             | School | Hocking   | 0                          | 0                                 | 0                              | 635,001       | 43,520            | 41,814,432            |
| East Holmes Local School District               | School | Holmes    | 349,029                    | 25,343                            | 0                              | 58,313        | 0                 | 19,947,832            |
| West Holmes Local School District               | School | Holmes    | 429,516                    | 26,655                            | 0                              | 125,519       | 0                 | 26,423,927            |
| Bellevue City School District                   | School | Huron     | 337,918                    | 14,918                            | 0                              | 0             | 214,087           | 24,088,882            |
| Monroeville Local School District               | School | Huron     | 136,712                    | 4,000                             | 0                              | 0             | 30,360            | 7,613,773             |
| New London Local School District                | School | Huron     | 113,595                    | 19,839                            | 0                              | 48,103        | 46,705            | 11,021,339            |
| Norwalk City School District                    | School | Huron     | 250,970                    | 119,679                           | 0                              | 110,520       | 0                 | 27,802,323            |
| South Central Local School District             | School | Huron     | 118,732                    | 19,978                            | 0                              | 0             | 76,422            | 9,933,560             |
| Western Reserve Local School District           | School | Huron     | 160,105                    | 800                               | 0                              | 0             | 64,702            | 13,222,505            |
| Willard City School District                    | School | Huron     | 218,926                    | 40,261                            | 0                              | 0             | 173,412           | 29,321,455            |
| Wellston City School District                   | School | Jackson   | 99,957                     | 94,720                            | 0                              | 3,999         | 0                 | 17,573,697            |
| Buckeye Local School District                   | School | Jefferson | 147,625                    | 29,696                            | 0                              | 75,786        | 0                 | 21,185,285            |
| Edison Local School District                    | School | Jefferson | 138,893                    | 0                                 | 0                              | 304,948       | 0                 | 20,344,095            |
| Indian Creek Local School District              | School | Jefferson | 197,946                    | 33,887                            | 0                              | 10,887        | 0                 | 23,111,664            |
| Steubenville City School District               | School | Jefferson | 59,715                     | 317,849                           | 0                              | 40,214        | 0                 | 26,379,546            |
| Toronto City School District                    | School | Jefferson | 71,121                     | 85,624                            | 0                              | 78,540        | 0                 | 9,263,021             |
| Kirtland Local School District                  | School | Lake      | 146,157                    | 96,823                            | 0                              | 127,483       | 0                 | 16,907,432            |
| Mentor Exempted Village School District         | School | Lake      | 1,684,744                  | 245,309                           | 15,866                         | 430,678       | 0                 | 106,862,789           |
| Perry Local School District                     | School | Lake      | 700,286                    | 35,414                            | 0                              | 390,658       | 0                 | 28,154,800            |
| Riverside Local School District                 | School | Lake      | 0                          | 45,027                            | 100,388                        | 152,939       | 0                 | 44,888,355            |

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| Revenues (Continued)                              |        |          |                            |                                   |                                |               |                   |                       |
|---------------------------------------------------|--------|----------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| School                                            | Type   | County   | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
| Willoughby-Eastlake City School District          | School | Lake     | 1,467,750                  | 205,293                           | 0                              | 751,867       | 0                 | 97,235,313            |
| Chesapeake Union Exempted Village School District | School | Lawrence | 88,652                     | 51,095                            | 0                              | 75,671        | 0                 | 14,467,248            |
| Dawson-Bryant Local School District               | School | Lawrence | 244,134                    | 0                                 | 0                              | 8,005         | 0                 | 13,981,200            |
| Fairland Local School District                    | School | Lawrence | 204,902                    | 17,679                            | 0                              | 329,232       | 0                 | 15,986,218            |
| Ironton City School District                      | School | Lawrence | 104,905                    | 3,320                             | 0                              | 142,780       | 0                 | 17,398,117            |
| Rock Hill Local School District                   | School | Lawrence | 435,907                    | 843                               | 573,500                        | 517,009       | 0                 | 21,255,636            |
| South Point Local School District                 | School | Lawrence | 103,435                    | 5,003                             | 0                              | 67,472        | 0                 | 19,657,783            |
| Symmes Valley Local School District               | School | Lawrence | 114,707                    | 7,844                             | 4,784                          | 55,151        | 0                 | 9,530,500             |
| Granville Exempted Village School District        | School | Licking  | 627,635                    | 75,304                            | 240,383                        | 0             | 136,508           | 30,662,887            |
| Heath City School District                        | School | Licking  | 64,719                     | 0                                 | 0                              | 0             | 769,963           | 18,288,480            |
| Johnstown-Monroe Local School District            | School | Licking  | 208,652                    | 19,106                            | 204,315                        | 48,125        | 0                 | 17,020,950            |
| Lakewood Local School District                    | School | Licking  | 0                          | 0                                 | 0                              | 0             | 460,169           | 24,581,568            |
| Licking Heights Local School District             | School | Licking  | 544,716                    | 25,096                            | 1,667,934                      | 230,701       | 0                 | 43,354,114            |
| Licking Valley Local School District              | School | Licking  | 389,238                    | 18,663                            | 23,597                         | 0             | 173,246           | 21,444,414            |
| Newark City School District                       | School | Licking  | 464,574                    | 148,419                           | 11,103                         | 471,733       | 259,798           | 76,084,900            |
| North Fork Local School District                  | School | Licking  | 199,497                    | 14,326                            | 0                              | 0             | 149,216           | 18,494,428            |
| Northridge Local School District                  | School | Licking  | 196,598                    | 8,688                             | 0                              | 16,310        | 0                 | 13,948,123            |
| Riverside Local School District                   | School | Logan    | 125,919                    | 4,458                             | 0                              | 0             | 60,001            | 8,980,962             |
| Amherst Exempted Village School District          | School | Lorain   | 946,309                    | 75,192                            | 76,165                         | 419,286       | 0                 | 43,965,447            |
| Avon Lake City School District                    | School | Lorain   | 966,715                    | 0                                 | 0                              | 0             | 684,890           | 47,313,407            |
| Avon Local School District                        | School | Lorain   | 557,795                    | 0                                 | 0                              | 2,015,948     | 0                 | 40,500,320            |
| Columbia Local School District                    | School | Lorain   | 118,265                    | 14,214                            | 0                              | 0             | 75,166            | 11,946,498            |
| Elyria City School District                       | School | Lorain   | 403                        | 476,112                           | 0                              | 447,906       | 0                 | 85,890,668            |
| Firelands Local School District                   | School | Lorain   | 336,802                    | 2,077                             | 0                              | 172,161       | 21,317            | 20,116,249            |
| Keystone Local School District                    | School | Lorain   | 310,241                    | 86,146                            | 0                              | 365,898       | 5,196             | 28,436,951            |
| Lorain City School District                       | School | Lorain   | 192,098                    | 274,732                           | 4,025                          | 190,467       | 0                 | 123,211,184           |
| Midview Local School District                     | School | Lorain   | 0                          | 0                                 | 0                              | 386,865       | 338,820           | 33,492,336            |
| North Ridgeville City School District             | School | Lorain   | 604,024                    | 0                                 | 0                              | 866,572       | 0                 | 44,708,704            |
| Oberlin City School District                      | School | Lorain   | 98,713                     | 0                                 | 50,100                         | 0             | 256,561           | 15,682,467            |
| Sheffield-Sheffield Lake City School District     | School | Lorain   | 167,350                    | 0                                 | 0                              | 129,374       | 0                 | 21,276,009            |
| Wellington Exempted Village School District       | School | Lorain   | 180,468                    | 262,426                           | 11,107                         | 32,235        | 0                 | 15,917,448            |
| Anthony Wayne Local School District               | School | Lucas    | 696,481                    | 0                                 | 1,014,394                      | 0             | 458,730           | 42,799,434            |
| Oregon City School District                       | School | Lucas    | 620,962                    | 0                                 | 286,954                        | 213,965       | 0                 | 45,262,968            |
| Ottawa Hills Local School District                | School | Lucas    | 0                          | 0                                 | 0                              | 0             | 94,067            | 15,789,822            |
| Springfield Local School District                 | School | Lucas    | 513,676                    | 62,356                            | 102,834                        | 0             | 72,325            | 43,000,393            |
| Sylvania City School District                     | School | Lucas    | 825,927                    | 813,893                           | 386,395                        | 509,383       | 0                 | 93,558,068            |
| Toledo City School District                       | School | Lucas    | 1,171,938                  | 0                                 | 0                              | 0             | 7,065,872         | 383,524,522           |
| Washington Local School District                  | School | Lucas    | 686,399                    | 76,179                            | 4,105,893                      | 0             | 515,822           | 82,047,867            |
| Jefferson Local School District                   | School | Madison  | 288,697                    | 21,233                            | 787,594                        | 0             | 61,099            | 15,692,986            |
| Jonathan Alder Local School District              | School | Madison  | 449,243                    | 21,934                            | 0                              | 0             | 140,150           | 21,419,931            |
| London City School District                       | School | Madison  | 1,678,774                  | 53,957                            | 311,883                        | 0             | 147,134           | 25,602,967            |
| Madison-Plains Local School District              | School | Madison  | 256,078                    | 21,385                            | 21,099                         | 55,561        | 0                 | 14,728,752            |
| Austintown Local School District                  | School | Mahoning | 695,849                    | 0                                 | 0                              | 256,839       | 0                 | 51,965,053            |
| Boardman Local School District                    | School | Mahoning | 546,596                    | 63,358                            | 0                              | 266,582       | 0                 | 47,708,860            |

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| Revenues (Continued)                       |        |            |                            |                                   |                                |               |                   |                       |
|--------------------------------------------|--------|------------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| School                                     | Type   | County     | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
| Campbell City School District              | School | Mahoning   | 63,355                     | 30,203                            | 0                              | 28,391        | 0                 | 15,699,896            |
| Canfield Local School District             | School | Mahoning   | 713,464                    | 64,013                            | 0                              | 37,702        | 0                 | 28,416,565            |
| Jackson-Milton Local School District       | School | Mahoning   | 189,220                    | 19,939                            | 0                              | 0             | 43,539            | 11,000,375            |
| Lowellville Local School District          | School | Mahoning   | 112,415                    | 20,412                            | 0                              | 24,236        | 15,679            | 5,672,576             |
| Poland Local School District               | School | Mahoning   | 470,054                    | 15,247                            | 0                              | 79,597        | 0                 | 23,332,497            |
| Sebring Local School District              | School | Mahoning   | 81,741                     | 8,816                             | 0                              | 230,858       | 0                 | 7,569,376             |
| South Range Local School District          | School | Mahoning   | 214,720                    | 97,822                            | 0                              | 7,017         | 0                 | 13,507,134            |
| Springfield Local School District          | School | Mahoning   | 229,054                    | 63,622                            | 0                              | 2,959         | 6,000             | 14,791,576            |
| Struthers City School District             | School | Mahoning   | 144,652                    | 45,664                            | 0                              | 149,033       | 0                 | 20,732,096            |
| West Branch Local School District          | School | Mahoning   | 479,694                    | 204,888                           | 0                              | 0             | 312,504           | 21,985,260            |
| Western Reserve Local School District      | School | Mahoning   | 163,352                    | 16,445                            | 0                              | 145,226       | 0                 | 8,289,117             |
| Youngstown City School District            | School | Mahoning   | 218,766                    | 532,046                           | 1,434,921                      | 383,265       | 0                 | 132,342,837           |
| Elgin Local School District                | School | Marion     | 280,319                    | 51,176                            | 28,000                         | 128,278       | 0                 | 17,081,032            |
| Marion City School District                | School | Marion     | 0                          | 0                                 | 7,685                          | 0             | 460,359           | 54,285,845            |
| Pleasant Local School District             | School | Marion     | 293,532                    | 3,294                             | 0                              | 89,098        | 0                 | 12,517,788            |
| Ridgedale Local School District            | School | Marion     | 157,352                    | 3,657                             | 111,630                        | 62,732        | 0                 | 8,966,082             |
| River Valley Local School District         | School | Marion     | 0                          | 2,911                             | 278,248                        | 117,480       | 0                 | 18,852,938            |
| Black River Local School District          | School | Medina     | 91,994                     | 43,414                            | 0                              | 94,055        | 227,065           | 15,268,604            |
| Brunswick City School District             | School | Medina     | 1,053,746                  | 36,276                            | 125,366                        | 152,119       | 0                 | 75,749,598            |
| Buckeye Local School District              | School | Medina     | 198,516                    | 3,553                             | 0                              | 53,835        | 0                 | 25,690,330            |
| Cloverleaf Local School District           | School | Medina     | 559,566                    | 43,755                            | 52,000                         | 33,609        | 1,030,617         | 31,133,378            |
| Highland Local School District             | School | Medina     | 937,627                    | 12,043                            | 0                              | 85,220        | 0                 | 35,782,021            |
| Medina City School District                | School | Medina     | 1,393,534                  | 81,136                            | 0                              | 1,188,831     | 0                 | 86,620,503            |
| Wadsworth City School District             | School | Medina     | 822,602                    | 186,499                           | 91,812                         | 1,584,895     | 174,752           | 54,310,801            |
| Eastern Local School District              | School | Meigs      | 107,003                    | 82,863                            | 0                              | 51,093        | 0                 | 9,301,308             |
| Meigs Local School District                | School | Meigs      | 89,717                     | 15,539                            | 0                              | 145,018       | 0                 | 24,184,542            |
| Southern Local School District             | School | Meigs      | 65,691                     | 30,654                            | 0                              | 23,333        | 0                 | 9,276,636             |
| Bethel Local School District               | School | Miami      | 184,630                    | 0                                 | 0                              | 234,206       | 0                 | 10,702,972            |
| Covington Exempted Village School District | School | Miami      | 162,850                    | 126,291                           | 0                              | 0             | 26,302            | 11,486,240            |
| Miami East Local School District           | School | Miami      | 223,430                    | 41,459                            | 0                              | 0             | 57,873            | 17,829,208            |
| Piqua City School District                 | School | Miami      | 0                          | 0                                 | 0                              | 48,494        | 306,281           | 52,725,934            |
| Tipp City Exempted Village School District | School | Miami      | 415,639                    | 193,342                           | 0                              | 90,324        | 0                 | 26,911,852            |
| Troy City School District                  | School | Miami      | 912,875                    | 0                                 | 0                              | 470,545       | 0                 | 51,259,687            |
| Switzerland of Ohio Local School District  | School | Monroe     | 160,905                    | 102,721                           | 0                              | 161,249       | 1,185,449         | 37,190,823            |
| Brookville Local School District           | School | Montgomery | 444,609                    | 0                                 | 242,910                        | 0             | 347,983           | 15,997,951            |
| Centerville City School District           | School | Montgomery | 1,859,954                  | 0                                 | 0                              | 0             | 338,630           | 102,723,944           |
| Dayton City School District                | School | Montgomery | 1,175,509                  | 299,529                           | 0                              | 1,894,166     | 0                 | 275,972,653           |
| Huber Heights City School District         | School | Montgomery | 838,665                    | 0                                 | 0                              | 129,242       | 451,861           | 74,564,517            |
| Jefferson Township Local School District   | School | Montgomery | 43,188                     | 6,956                             | 6,514                          | 0             | 1,204             | 8,353,882             |
| Kettering City School District             | School | Montgomery | 1,430,120                  | 77,654                            | 633,323                        | 925,573       | 0                 | 104,361,118           |
| Mad River Local School District            | School | Montgomery | 670,022                    | 0                                 | 0                              | 0             | 165,394           | 45,811,635            |
| Miamisburg City School District            | School | Montgomery | 1,303,867                  | 49,607                            | 210,332                        | 634,042       | 0                 | 63,970,052            |
| New Lebanon Local School District          | School | Montgomery | 158,824                    | 0                                 | 0                              | 0             | 176,414           | 13,290,347            |
| Northmont City School District             | School | Montgomery | 2,211,877                  | 0                                 | 383,909                        | 0             | 419,226           | 70,220,341            |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
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| Revenues (Continued)                         |        |            |                            |                                   |                                |               |                   |                       |
|----------------------------------------------|--------|------------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| School                                       | Type   | County     | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
| Northridge Local School District             | School | Montgomery | 148,317                    | 11,976                            | 0                              | 7,960         | 0                 | 24,116,615            |
| Oakwood City School District                 | School | Montgomery | 596,836                    | 58,356                            | 0                              | 142,969       | 0                 | 27,776,270            |
| Trotwood-Madison City School District        | School | Montgomery | 200,323                    | 0                                 | 320,462                        | 0             | 660,309           | 41,517,815            |
| Valley View Local School District            | School | Montgomery | 331,691                    | 0                                 | 0                              | 107,185       | 0                 | 19,931,079            |
| Vandalia-Butler City School District         | School | Montgomery | 589,426                    | 126,730                           | 0                              | 0             | 766,092           | 38,359,961            |
| West Carrollton City School District         | School | Montgomery | 406,916                    | 12,520                            | 117,955                        | 0             | 225,577           | 43,099,599            |
| Morgan Local School District                 | School | Morgan     | 382,225                    | 23,007                            | 0                              | 36,355        | 0                 | 25,882,469            |
| Cardington-Lincoln Local School District     | School | Morrow     | 129,051                    | 3,148                             | 179,192                        | 269,177       | 0                 | 12,336,069            |
| Highland Local School District               | School | Morrow     | 263,110                    | 3,141                             | 0                              | 444,425       | 0                 | 19,118,722            |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 182,160                    | 0                                 | 0                              | 0             | 872,338           | 14,826,470            |
| Northmor Local School District               | School | Morrow     | 162,922                    | 150                               | 0                              | 0             | 72,769            | 13,715,630            |
| East Muskingum Local School Dist             | School | Muskingum  | 463,618                    | 13,290                            | 4,434                          | 200,068       | 0                 | 21,675,883            |
| Franklin Local School District               | School | Muskingum  | 354,583                    | 47,627                            | 1,466                          | 4,099         | 0                 | 25,360,679            |
| Maysville Local School District              | School | Muskingum  | 962,406                    | 14,484                            | 3,450                          | 0             | 193,279           | 24,279,424            |
| Tri-Valley Local School District             | School | Muskingum  | 493,944                    | 5,599                             | 346,438                        | 166,093       | 0                 | 31,061,088            |
| West Muskingum Local School District         | School | Muskingum  | 214,191                    | 65,364                            | 183,020                        | 27,875        | 0                 | 22,210,995            |
| Zanesville City School District              | School | Muskingum  | 319,572                    | 219,617                           | 25,658                         | 24,707        | 0                 | 47,023,753            |
| Caldwell Exempted Village School District    | School | Noble      | 122,027                    | 46,502                            | 0                              | 245,740       | 0                 | 9,821,884             |
| Noble Local School District                  | School | Noble      | 185,812                    | 36,983                            | 0                              | 21,471        | 0                 | 12,198,218            |
| Crooksville Exempted Village School District | School | Perry      | 0                          | 0                                 | 0                              | 203,548       | 0                 | 12,827,878            |
| Circleville City School District             | School | Pickaway   | 190,803                    | 203,126                           | 59,184                         | 9,745         | 80,414            | 33,480,546            |
| Logan Elm Local School District              | School | Pickaway   | 300,014                    | 49,946                            | 0                              | 41,123        | 0                 | 21,614,756            |
| Teays Valley Local School District           | School | Pickaway   | 719,060                    | 135,280                           | 3,142                          | 0             | 189,103           | 41,566,953            |
| Westfall Local School District               | School | Pickaway   | 203,225                    | 31,956                            | 5,488                          | 288,941       | 0                 | 18,687,823            |
| Scioto Valley Local School District          | School | Pike       | 175,571                    | 3,035                             | 0                              | 39,307        | 0                 | 17,495,171            |
| Waverly City School District                 | School | Pike       | 122,241                    | 30,695                            | 0                              | 116,752       | 0                 | 22,138,815            |
| Western Local School District                | School | Pike       | 46,701                     | 7,360                             | 0                              | 91,384        | 0                 | 9,759,614             |
| Aurora City School District                  | School | Portage    | 566,149                    | 157,615                           | 0                              | 28,471        | 0                 | 41,094,056            |
| Crestwood Local School District              | School | Portage    | 229,639                    | 38,117                            | 0                              | 144,811       | 0                 | 23,972,389            |
| Field Local School District                  | School | Portage    | 325,685                    | 1,827                             | 544,626                        | 0             | 101,016           | 23,448,854            |
| James A. Garfield Local School District      | School | Portage    | 266,200                    | 0                                 | 0                              | 60,208        | 0                 | 18,088,848            |
| Kent City School District                    | School | Portage    | 497,783                    | 53,948                            | 0                              | 269,665       | 0                 | 53,991,114            |
| Ravenna City School District                 | School | Portage    | 336,999                    | 98,224                            | 81,046                         | 0             | 71,597            | 33,275,730            |
| Rootstown Local School District              | School | Portage    | 206,003                    | 32,017                            | 0                              | 40,428        | 0                 | 13,497,520            |
| Southeast Local School District              | School | Portage    | 289,893                    | 0                                 | 0                              | 117,814       | 0                 | 21,731,326            |
| Streetsboro City School District             | School | Portage    | 399,070                    | 15,157                            | 0                              | 115,773       | 0                 | 30,025,018            |
| Waterloo Local School District               | School | Portage    | 145,658                    | 16,960                            | 0                              | 0             | 20,927            | 13,292,893            |
| Windham Exempted Village School District     | School | Portage    | 55,699                     | 8,647                             | 65,287                         | 0             | 14,588            | 9,146,154             |
| Tri-County North Local School District       | School | Preble     | 134,177                    | 11,657                            | 0                              | 38,710        | 0                 | 9,890,381             |
| Clear Fork Valley Local School District      | School | Richland   | 306,176                    | 13,104                            | 0                              | 18,779        | 13,182            | 18,425,278            |
| Crestview Local School District              | School | Richland   | 155,124                    | 18,225                            | 0                              | 0             | 137,713           | 12,622,173            |
| Lucas Local School District                  | School | Richland   | 122,744                    | 99,600                            | 0                              | 961           | 0                 | 6,382,023             |
| Madison Local School District                | School | Richland   | 294,872                    | 18,063                            | 249,709                        | 0             | 154,038           | 36,486,899            |
| Mansfield City School District               | School | Richland   | 249,344                    | 37,370                            | 0                              | 0             | 1,067,259         | 63,426,402            |



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| Revenues (Continued)                                 |        |          |                            |                                   |                                |               |                   |                       |
|------------------------------------------------------|--------|----------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| School                                               | Type   | County   | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
| Ontario Local School District                        | School | Richland | 401,179                    | 35,725                            | 51,812                         | 0             | 78,757            | 18,942,709            |
| Plymouth Local School District                       | School | Richland | 150,100                    | 3,277                             | 0                              | 0             | 118,992           | 9,653,688             |
| Shelby City School District                          | School | Richland | 392,011                    | 49,072                            | 0                              | 0             | 230,307           | 22,873,136            |
| Adena Local School District                          | School | Ross     | 226,252                    | 4,427                             | 0                              | 39,928        | 0                 | 14,330,556            |
| Chillicothe City School District                     | School | Ross     | 368,641                    | 34,615                            | 0                              | 367,966       | 0                 | 37,122,642            |
| Huntington Local School District                     | School | Ross     | 42,610                     | 21,785                            | 0                              | 52,065        | 0                 | 13,820,872            |
| Paint Valley Local School District                   | School | Ross     | 11,819                     | 1,443                             | 0                              | 66,329        | 0                 | 11,274,798            |
| Southeastern Local School District                   | School | Ross     | 190,262                    | 0                                 | 0                              | 243,983       | 0                 | 13,078,562            |
| Union-Scioto Local School District                   | School | Ross     | 294,842                    | 8,817                             | 0                              | 181,642       | 0                 | 22,066,713            |
| Zane Trace Local School District                     | School | Ross     | 246,924                    | 52,718                            | 0                              | 244,665       | 0                 | 14,575,572            |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 484,124                    | 0                                 | 103,992                        | 0             | 146,417           | 25,493,319            |
| Fremont City School District                         | School | Sandusky | 447,186                    | 60,495                            | 0                              | 4,657         | 0                 | 7,930,801             |
| Gibsonburg Exempted Village School District          | School | Sandusky | 252,332                    | 18,119                            | 0                              | 0             | 56,823            | 10,474,531            |
| Woodmore Local School District                       | School | Sandusky | 289,330                    | 6,471                             | 21,000                         | 0             | 29,958            | 16,372,413            |
| Bloom Vernon Local School District                   | School | Scioto   | 121,005                    | 2,825                             | 0                              | 244,122       | 0                 | 11,053,497            |
| Clay Local School District                           | School | Scioto   | 56,133                     | 33,945                            | 0                              | 303,088       | 0                 | 7,134,250             |
| Green Local School District                          | School | Scioto   | 36,200                     | 9,215                             | 104,400                        | 284,850       | 0                 | 7,748,533             |
| Minford Local School District                        | School | Scioto   | 148,770                    | 15,708                            | 0                              | 174,391       | 0                 | 16,029,744            |
| New Boston Local School District                     | School | Scioto   | 13,744                     | 25,427                            | 0                              | 230,226       | 0                 | 5,900,841             |
| Northwest Local School District                      | School | Scioto   | 130,135                    | 7,754                             | 0                              | 388,101       | 0                 | 19,169,348            |
| Portsmouth City School District                      | School | Scioto   | 61,176                     | 16,327                            | 0                              | 98,929        | 0                 | 31,457,620            |
| Washington-Nile Local School District                | School | Scioto   | 180,715                    | 0                                 | 0                              | 203,021       | 0                 | 16,895,371            |
| Wheelersburg Local School District                   | School | Scioto   | 328,457                    | 115,388                           | 0                              | 90,389        | 0                 | 15,767,094            |
| Bettsville Local School District                     | School | Seneca   | 14,346                     | 1,237                             | 0                              | 118,937       | 0                 | 2,842,032             |
| Seneca-East Local School District                    | School | Seneca   | 215,544                    | 6,490                             | 0                              | 0             | 6,042             | 10,533,570            |
| Tiffin City School District                          | School | Seneca   | 201,785                    | 314,755                           | 45,142                         | 0             | 320,494           | 28,051,298            |
| Anna Local School District                           | School | Shelby   | 399,781                    | 61,616                            | 500                            | 77,294        | 0                 | 12,649,400            |
| Botkins Local School District                        | School | Shelby   | 150,152                    | 236,865                           | 0                              | 29,794        | 0                 | 15,271,662            |
| Fort Loramie Local School District                   | School | Shelby   | 271,294                    | 18,113                            | 0                              | 59,278        | 0                 | 9,666,989             |
| Hardin-Houston Local School District                 | School | Shelby   | 105,907                    | 28,030                            | 0                              | 33,802        | 0                 | 9,802,086             |
| Russia Local School District                         | School | Shelby   | 118,288                    | 12,181                            | 0                              | 70,423        | 0                 | 5,000,112             |
| Alliance City School District                        | School | Stark    | 191,814                    | 88,488                            | 0                              | 29,346        | 0                 | 7,239,326             |
| Canton City School District                          | School | Stark    | 333,701                    | 101,227                           | 0                              | 476,654       | 0                 | 131,674,811           |
| Canton Local School District                         | School | Stark    | 1,463,041                  | 54,918                            | 118,999                        | 0             | 8,882             | 27,513,257            |
| Fairless Local School District                       | School | Stark    | 247,102                    | 0                                 | 0                              | 104,619       | 0                 | 17,298,205            |
| Jackson Local School District                        | School | Stark    | 1,224,635                  | 148,978                           | 99,703                         | 0             | 605,963           | 63,928,902            |
| Lake Local School District                           | School | Stark    | 0                          | 93,679                            | 0                              | 39,222        | 0                 | 33,841,478            |
| Louisville City School District                      | School | Stark    | 709,350                    | 51,098                            | 48,747                         | 177,834       | 0                 | 30,242,994            |
| Marlington Local School District                     | School | Stark    | 418,616                    | 37,376                            | 0                              | 185,839       | 0                 | 25,096,546            |
| Massillon City School District                       | School | Stark    | 298,278                    | 52,750                            | 0                              | 4,284         | 0                 | 8,332,747             |
| Minerva Local School District                        | School | Stark    | 232,439                    | 111,327                           | 0                              | 51,130        | 0                 | 19,936,391            |
| North Canton City School District                    | School | Stark    | 1,177,125                  | 374,373                           | 0                              | 0             | 688,069           | 48,898,264            |
| Perry Local School District                          | School | Stark    | 849,911                    | 0                                 | 0                              | 356,692       | 0                 | 46,761,009            |
| Plain Local School District                          | School | Stark    | 1,056,594                  | 153,852                           | 0                              | 0             | 539,834           | 61,261,082            |

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| Revenues (Continued)                           |        |            |                            |                                   |                                |               |                   |                       |
|------------------------------------------------|--------|------------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| School                                         | Type   | County     | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
| Sandy Valley Local School District             | School | Stark      | 205,077                    | 15,432                            | 0                              | 0             | 173,558           | 16,406,737            |
| Tuslaw Local School District                   | School | Stark      | 301,983                    | 26,639                            | 0                              | 51,960        | 0                 | 14,911,148            |
| Akron City School District                     | School | Summit     | 531,961                    | 36,028                            | 0                              | 1,281,652     | 312,650           | 64,924,695            |
| Barberton City School District                 | School | Summit     | 398,111                    | 744,054                           | 0                              | 0             | 811,835           | 51,397,958            |
| Copley-Fairlawn City School District           | School | Summit     | 409,498                    | 48,814                            | 0                              | 337,157       | 35,513            | 41,949,098            |
| Coventry Local School District                 | School | Summit     | 219,240                    | 8,467                             | 0                              | 230,819       | 0                 | 28,167,184            |
| Cuyahoga Falls City School District            | School | Summit     | 567,934                    | 0                                 | 45,807                         | 0             | 266,907           | 56,338,485            |
| Green Local School District                    | School | Summit     | 606,081                    | 17,230                            | 0                              | 324,928       | 0                 | 47,807,516            |
| Hudson City School District                    | School | Summit     | 1,206,450                  | 0                                 | 515,367                        | 0             | 1,531,441         | 75,838,266            |
| Mogadore Local School District                 | School | Summit     | 131,199                    | 8,650                             | 0                              | 18,298        | 0                 | 10,733,365            |
| Nordonia Hills City School District            | School | Summit     | 858,560                    | 23,216                            | 483,379                        | 79,252        | 0                 | 53,388,899            |
| Norton City School District                    | School | Summit     | 699,664                    | 22,429                            | 0                              | 79,328        | 0                 | 26,715,159            |
| Revere Local School District                   | School | Summit     | 624,637                    | 76,043                            | 0                              | 42,378        | 0                 | 42,482,415            |
| Springfield Local School District              | School | Summit     | 196,533                    | 11,207                            | 0                              | 163,020       | 0                 | 34,490,071            |
| Stow-Munroe Falls City School District         | School | Summit     | 602,992                    | 0                                 | 0                              | 385,932       | 0                 | 63,809,856            |
| Tallmadge City School District                 | School | Summit     | 730,353                    | 72,773                            | 0                              | 222,985       | 0                 | 32,311,031            |
| Twinsburg City School District                 | School | Summit     | 621,969                    | 6,643                             | 0                              | 110,905       | 0                 | 52,783,518            |
| Woodridge Local School District                | School | Summit     | 245,698                    | 80,416                            | 261,569                        | 57,159        | 0                 | 30,174,454            |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 21,542                     | 2,383                             | 0                              | 0             | 12,954            | 4,221,982             |
| Bristol Local School District                  | School | Trumbull   | 93,516                     | 12,620                            | 0                              | 0             | 7,229             | 7,970,161             |
| Brookfield Local School District               | School | Trumbull   | 164,973                    | 8,313                             | 0                              | 189,294       | 0                 | 11,797,571            |
| Champion Local School District                 | School | Trumbull   | 214,514                    | 22,937                            | 0                              | 60,046        | 61,684            | 15,050,571            |
| Girard City School District                    | School | Trumbull   | 167,281                    | 2,986                             | 372,787                        | 0             | 113,657           | 17,857,594            |
| Howland Local School District                  | School | Trumbull   | 354,585                    | 16,848                            | 0                              | 145,945       | 0                 | 32,192,723            |
| Hubbard Exempted Village School District       | School | Trumbull   | 336,826                    | 65,777                            | 0                              | 556,681       | 0                 | 20,778,996            |
| Joseph Badger Local School District            | School | Trumbull   | 22,305                     | 12,891                            | 0                              | 3,478         | 0                 | 8,901,338             |
| Labrae Local School District                   | School | Trumbull   | 151,589                    | 57,150                            | 0                              | 57,346        | 128,705           | 15,037,624            |
| Lakeview Local School District                 | School | Trumbull   | 282,362                    | 16,848                            | 0                              | 19,394        | 0                 | 17,885,308            |
| Liberty Local School District                  | School | Trumbull   | 136,674                    | 3,339                             | 0                              | 136,054       | 0                 | 17,716,544            |
| Lordstown Local School District                | School | Trumbull   | 82,217                     | 0                                 | 69,628                         | 0             | 200,627           | 6,820,573             |
| Maplewood Local School District                | School | Trumbull   | 124,010                    | 1,774                             | 0                              | 223,881       | 0                 | 9,728,982             |
| Mathews Local School District                  | School | Trumbull   | 124,574                    | 305,948                           | 0                              | 21,097        | 3,405             | 10,071,559            |
| McDonald Local School District                 | School | Trumbull   | 97,180                     | 42,763                            | 0                              | 6,444         | 0                 | 7,882,763             |
| Newton Falls Exempted Village School District  | School | Trumbull   | 138,142                    | 1,000                             | 0                              | 327,171       | 0                 | 13,037,357            |
| Niles City School District                     | School | Trumbull   | 231,088                    | 107,576                           | 0                              | 123,896       | 95,393            | 29,402,514            |
| Southington Local School District              | School | Trumbull   | 160,160                    | 2,294                             | 0                              | 28,720        | 0                 | 6,191,899             |
| Warren City School District                    | School | Trumbull   | 260,714                    | 0                                 | 0                              | 669,713       | 0                 | 76,605,540            |
| Weathersfield Local School District            | School | Trumbull   | 116,659                    | 60,757                            | 0                              | 0             | 37,740            | 19,689,359            |
| Claymont City School District                  | School | Tuscarawas | 157,622                    | 85,214                            | 5,000                          | 0             | 15,589            | 21,688,836            |
| Dover City School District                     | School | Tuscarawas | 353,888                    | 13,291                            | 0                              | 17,501        | 0                 | 24,752,307            |
| Garaway Local School District                  | School | Tuscarawas | 195,076                    | 20,578                            | 0                              | 27,874        | 0                 | 12,577,997            |
| Indian Valley Local School District            | School | Tuscarawas | 375,505                    | 53,183                            | 0                              | 20,829        | 0                 | 19,709,852            |
| New Philadelphia City School District          | School | Tuscarawas | 254,741                    | 38,697                            | 0                              | 947,202       | 0                 | 29,096,606            |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 129,455                    | 113,075                           | 0                              | 42,955        | 0                 | 12,354,298            |

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| <b>Revenues (Continued)</b>                 |        |            |                            |                                   |                                |               |                   |                       |
|---------------------------------------------|--------|------------|----------------------------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|
| School                                      | Type   | County     | Charges<br>For<br>Services | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Revenues | * Total<br>Revenues * |
| Tuscarawas Valley Local School District     | School | Tuscarawas | 190,990                    | 53,692                            | 0                              | 0             | 46,913            | 14,416,246            |
| Fairbanks Local School District             | School | Union      | 208,137                    | 2,658                             | 0                              | 0             | 142,616           | 12,753,241            |
| Marysville Exempted Village School District | School | Union      | 1,084,979                  | 37,990                            | 1,077,141                      | 0             | 82,834            | 67,283,538            |
| North Union Local School District           | School | Union      | 446,083                    | 21,101                            | 0                              | 181,923       | 0                 | 17,980,120            |
| Lincolnview Local School District           | School | Van Wert   | 189,270                    | 35,198                            | 79,000                         | 0             | 114,743           | 11,759,160            |
| Vinton Local School District                | School | Vinton     | 548,161                    | 4,763                             | 791,090                        | 61,198        | 0                 | 27,978,603            |
| Carlisle Local School District              | School | Warren     | 343,676                    | 16,071                            | 288,377                        | 148,005       | 0                 | 16,978,045            |
| Franklin City School District               | School | Warren     | 379,822                    | 140,911                           | 314,763                        | 209,493       | 0                 | 31,375,157            |
| Kings Local School District                 | School | Warren     | 22,148                     | 349,491                           | 1,584,862                      | 433,760       | 0                 | 45,707,589            |
| Little Miami Local School District          | School | Warren     | 961,062                    | 0                                 | 672,206                        | 0             | 473,666           | 49,446,661            |
| Mason City School District                  | School | Warren     | 6,227,734                  | 0                                 | 3,771,193                      | 0             | 771,206           | 123,587,582           |
| Springboro Community City School District   | School | Warren     | 1,010,233                  | 257,514                           | 0                              | 641,750       | 0                 | 53,489,578            |
| Belpre City School District                 | School | Washington | 108,983                    | 22,675                            | 0                              | 0             | 2,909             | 11,322,047            |
| Frontier Local School District              | School | Washington | 83,721                     | 10,588                            | 74,329                         | 0             | 77,381            | 8,437,162             |
| Warren Local School District                | School | Washington | 0                          | 59,535                            | 0                              | 138,888       | 0                 | 22,110,170            |
| Wolf Creek Local School District            | School | Washington | 91,627                     | 6,883                             | 0                              | 28,892        | 0                 | 8,738,177             |
| Chippewa Local School District              | School | Wayne      | 207,011                    | 0                                 | 0                              | 0             | 139,940           | 13,432,485            |
| Dalton Local School District                | School | Wayne      | 119,848                    | 500                               | 0                              | 0             | 50,238            | 13,975,533            |
| Wooster City School District                | School | Wayne      | 0                          | 887,966                           | 841,404                        | 289,048       | 43,658            | 51,571,448            |
| Bowling Green City School District          | School | Wood       | 8,240                      | 9,471                             | 0                              | 118,142       | 0                 | 35,805,216            |
| Eastwood Local School District              | School | Wood       | 389,967                    | 259                               | 260,000                        | 3,967         | 0                 | 16,769,893            |
| North Baltimore Local School District       | School | Wood       | 107,286                    | 8,047                             | 424,366                        | 110,341       | 0                 | 9,698,412             |
| Otsego Local School District                | School | Wood       | 313,072                    | 26,839                            | 0                              | 117,804       | 0                 | 16,932,855            |
| Perrysburg Exempted Village School District | School | Wood       | 1,336,331                  | 0                                 | 415,386                        | 397,050       | 0                 | 56,783,727            |
| Rossford Exempted Village School District   | School | Wood       | 236,428                    | 1,695                             | 0                              | 4,488         | 0                 | 1,968,132             |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                           |         |            |           |           |            | Expenditures        |                               |                   |
|-----------------------------------------------------------|---------|------------|-----------|-----------|------------|---------------------|-------------------------------|-------------------|
|                                                           |         |            |           |           |            | Current             |                               |                   |
|                                                           |         |            |           |           |            | Instruction         |                               |                   |
| School                                                    | Type    | County     | Regular   | Special   | Vocational | Adult Or Continuing | Student Intervention Services | Other Instruction |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 350,498   | 246,281   | 5,460,911  | 145,863             | 0                             | 0                 |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 489,509   | 382,491   | 2,589,274  | 1,204,389           | 0                             | 13,549            |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 1,029,993 | 638,729   | 4,612,804  | 2,414,611           | 591,632                       | 0                 |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 35,899    | 0         | 3,863,078  | 278,360             | 0                             | 0                 |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 203,486   | 0         | 3,612,629  | 0                   | 44,383                        | 0                 |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 146,010   | 0         | 3,099,298  | 109,378             | 0                             | 0                 |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 479,298   | 0         | 23,485,126 | 0                   | 0                             | 68,809            |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 0         | 528,581   | 6,323,872  | 0                   | 0                             | 0                 |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 217,981   | 147,515   | 5,110,481  | 296,491             | 0                             | 0                 |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 0         | 0         | 3,014,894  | 806,671             | 0                             | 0                 |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 585,475   | 96,734    | 1,644,132  | 0                   | 0                             | 0                 |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 673,492   | 0         | 4,720,192  | 1,273,156           | 0                             | 0                 |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 0         | 0         | 5,980,689  | 243,095             | 0                             | 0                 |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 1,104,577 | 158,801   | 5,091,583  | 1,031,463           | 0                             | 107,428           |
| Ehove Career Center                                       | CC/JVSD | Erie       | 818,704   | 513,260   | 5,362,214  | 3,662,174           | 0                             | 0                 |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 3,665,527 | 968,358   | 6,284,723  | 314,755             | 0                             | 304,011           |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 72,220    | 799,642   | 3,973,490  | 563,711             | 0                             | 0                 |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 1,038,635 | 0         | 7,115,469  | 774,655             | 0                             | 0                 |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 7,477,596 | 0         | 20,436,624 | 5,913,395           | 0                             | 0                 |
| Four County Career Center                                 | CC/JVSD | Henry      | 237       | 0         | 9,759,171  | 1,150,600           | 14,593                        | 3,939             |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 224,160   | 288,783   | 2,624,547  | 8,938               | 1,322                         | 0                 |
| Knox County Career Center                                 | CC/JVSD | Knox       | 134,064   | 452,062   | 5,179,077  | 1,526,125           | 0                             | 0                 |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 0         | 571,263   | 3,641,649  | 1,260,735           | 0                             | 0                 |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 153,593   | 0         | 5,853,072  | 2,295,912           | 0                             | 0                 |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 195,291   | 599,503   | 4,621,470  | 2,117,551           | 0                             | 0                 |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 1,215,155 | 413,501   | 4,751,278  | 233,478             | 0                             | 103               |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 2,129,539 | 0         | 8,589,716  | 1,583,373           | 0                             | 0                 |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 1,787,930 | 1,044,000 | 3,835,500  | 344,506             | 0                             | 183,992           |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 1,409,850 | 0         | 4,728,239  | 1,112,775           | 0                             | 0                 |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 364,696   | 2,372     | 5,558,615  | 129,324             | 0                             | 0                 |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 2,669,801 | 451,216   | 4,564,432  | 94,551              | 0                             | 0                 |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 1,679,613 | 368,566   | 7,565,408  | 1,110,363           | 0                             | 161,029           |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 1,204,516 | 301,242   | 15,205,238 | 3,752,417           | 0                             | 0                 |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 2,038,164 | 0         | 7,352,364  | 2,603,894           | 0                             | 0                 |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 0         | 118,356   | 3,649,564  | 577,525             | 0                             | 0                 |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 1,174,248 | 0         | 3,935,886  | 250,048             | 0                             | 0                 |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 817,133   | 545,933   | 8,799,039  | 170,758             | 0                             | 0                 |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 60,285    | 0         | 11,681,641 | 0                   | 0                             | 0                 |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 111,843   | 188,798   | 7,473,698  | 657,844             | 0                             | 0                 |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 0         | 12,760    | 3,879,992  | 1,442,100           | 0                             | 147,502           |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 1,028,745 | 275,551   | 3,248,754  | 34,805              | 0                             | 240               |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 593,587   | 316,617   | 3,280,705  | 834,747             | 0                             | 1,433             |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 2,281,077 | 1,091,996 | 4,941,032  | 235,788             | 0                             | 0                 |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 1,481,914 | 527,784   | 5,643,585  | 1,021,859           | 0                             | 178,852           |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                |         |            | Expenditures |            |            |                     |                               |                   |
|------------------------------------------------|---------|------------|--------------|------------|------------|---------------------|-------------------------------|-------------------|
|                                                |         |            | Current      |            |            |                     |                               |                   |
|                                                |         |            | Instruction  |            |            |                     |                               |                   |
| School                                         | Type    | County     | Regular      | Special    | Vocational | Adult Or Continuing | Student Intervention Services | Other Instruction |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 0            | 0          | 4,032,258  | 453,001             | 0                             | 0                 |
| Warren County Career Center                    | CC/JVSD | Warren     | 0            | 176,650    | 6,810,445  | 1,793,419           | 0                             | 0                 |
| Washington County Career Center                | CC/JVSD | Washington | 928,618      | 0          | 2,171,141  | 400,375             | 0                             | 0                 |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 1,967,779    | 7,447      | 4,736,307  | 1,472,558           | 0                             | 0                 |
| Penta Career Center                            | CC/JVSD | Wood       | 0            | 800,219    | 15,341,410 | 784,350             | 0                             | 733,225           |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 1,540,598    | 1,818,560  | 30,975     | 40,489              | 0                             | 39,551            |
| Brown County Educational Service Center        | ESC     | Brown      | 541,613      | 1,744,550  | 0          | 0                   | 0                             | 0                 |
| Clark County Educational Service Center        | ESC     | Clark      | 195,242      | 2,017,719  | 81,991     | 0                   | 0                             | 40                |
| Clermont County Educational Service Center     | ESC     | Clermont   | 91,313       | 6,133,236  | 0          | 2,656               | 0                             | 0                 |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 277,950      | 515,809    | 21,141     | 0                   | 0                             | 0                 |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 1,706,693    | 3,921,237  | 0          | 0                   | 0                             | 0                 |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 4,976,179    | 30,936,486 | 588,153    | 0                   | 155,674                       | 0                 |
| North Point Educational Service Center         | ESC     | Erie       | 1,049,766    | 7,587,924  | 0          | 0                   | 0                             | 0                 |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 465,221      | 3,853,090  | 0          | 0                   | 33,820                        | 179,351           |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 582,383      | 10,083,061 | 0          | 0                   | 0                             | 213,058           |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 942,205      | 154,279    | 0          | 0                   | 0                             | 0                 |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 1,363,887    | 4,443      | 0          | 0                   | 0                             | 0                 |
| Geauga County Educational Service Center       | ESC     | Geauga     | 205,944      | 5,688,433  | 436,003    | 16,711              | 0                             | 0                 |
| Greene County Educational Service Center       | ESC     | Greene     | 435,051      | 3,054,825  | 0          | 0                   | 0                             | 0                 |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 59,598       | 91,469     | 0          | 0                   | 0                             | 0                 |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 0            | 7,215,273  | 41,907     | 0                   | 0                             | 0                 |
| Hancock County Educational Service Center      | ESC     | Hancock    | 124,316      | 4,786      | 0          | 41,340              | 0                             | 0                 |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 87,574       | 701,266    | 0          | 0                   | 0                             | 7,200             |
| Knox County Educational Service Center         | ESC     | Knox       | 137,495      | 3,298,859  | 0          | 0                   | 0                             | 0                 |
| Lake County Educational Service Center         | ESC     | Lake       | 779,281      | 1,573,801  | 29,462     | 0                   | 0                             | 225,977           |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 138,742      | 380,212    | 0          | 0                   | 8,674                         | 0                 |
| Lorain County Educational Service Center       | ESC     | Lorain     | 1,323,878    | 1,787,627  | 0          | 0                   | 0                             | 0                 |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 2,449        | 5,188,584  | 88,577     | 36,503              | 0                             | 2,000             |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 2,812,741    | 5,673,756  | 65,563     | 90,386              | 0                             | 217,507           |
| Medina County Educational Service Center       | ESC     | Medina     | 675,640      | 289,204    | 0          | 164,800             | 0                             | 1,105             |
| Miami County Educational Service Center        | ESC     | Miami      | 539,279      | 8,188,306  | 0          | 0                   | 0                             | 0                 |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 0            | 9,140,980  | 0          | 0                   | 0                             | 0                 |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 587,061      | 6,688,820  | 0          | 57,450              | 634,599                       | 0                 |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 283,190      | 506,857    | 0          | 5,710               | 0                             | 7,504             |
| Portage County Educational Service Center      | ESC     | Portage    | 468,886      | 5,039,207  | 0          | 0                   | 0                             | 17,955            |
| Putnam County Educational Service Center       | ESC     | Putnam     | 182,444      | 1,602,548  | 0          | 59,395              | 0                             | 0                 |
| Ross-Pike Educational Service District         | ESC     | Ross       | 69,689       | 3,393,941  | 0          | 0                   | 0                             | 11,416            |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 293,348      | 4,655,728  | 0          | 165,486             | 0                             | 0                 |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 2,313,477    | 4,823,640  | 0          | 0                   | 0                             | 128,679           |
| Stark County Educational Service Center        | ESC     | Stark      | 51,452       | 8,285,681  | 0          | 0                   | 0                             | 0                 |
| Summit County Educational Service Center       | ESC     | Summit     | 998,698      | 5,025,815  | 89,148     | 0                   | 0                             | 0                 |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 762,470      | 6,640,269  | 0          | 0                   | 0                             | 0                 |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 1,170,611    | 2,384,906  | 60,313     | 0                   | 0                             | 935,279           |
| Wood County Educational Service Center         | ESC     | Wood       | 2,243,241    | 5,150,826  | 0          | 0                   | 0                             | 0                 |

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**As of June 30, 2014**  
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| Expenditures                                             |        |           |            |            |            |                        |                                     |                      |
|----------------------------------------------------------|--------|-----------|------------|------------|------------|------------------------|-------------------------------------|----------------------|
| Current                                                  |        |           |            |            |            |                        |                                     |                      |
| Instruction                                              |        |           |            |            |            |                        |                                     |                      |
| School                                                   | Type   | County    | Regular    | Special    | Vocational | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other<br>Instruction |
| Adams County/Ohio Valley School District                 | School | Adams     | 15,120,556 | 7,697,283  | 2,100,145  | 311,433                | 0                                   | 592,458              |
| Manchester Local School District                         | School | Adams     | 4,455,444  | 2,067,598  | 539,260    | 0                      | 128,801                             | 0                    |
| Delphos City School District                             | School | Allen     | 4,520,544  | 1,492,996  | 569,335    | 0                      | 0                                   | 0                    |
| Ashland City School District                             | School | Ashland   | 14,298,256 | 4,981,037  | 454,720    | 0                      | 0                                   | 1,424,383            |
| Hillsdale Local School District                          | School | Ashland   | 4,411,367  | 809,278    | 138,279    | 0                      | 0                                   | 274,567              |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 5,179,017  | 1,995,659  | 197,012    | 0                      | 0                                   | 1,354,194            |
| Mapleton Local School District                           | School | Ashland   | 3,529,349  | 1,258,331  | 88,630     | 0                      | 0                                   | 948,346              |
| Ashtabula Area City School District                      | School | Ashtabula | 16,015,887 | 8,130,316  | 112,737    | 0                      | 0                                   | 510,816              |
| Buckeye Local School District                            | School | Ashtabula | 8,874,635  | 2,164,011  | 242,903    | 30,895                 | 0                                   | 0                    |
| Conneaut Area City School District                       | School | Ashtabula | 6,974,701  | 3,218,740  | 71,676     | 0                      | 0                                   | 1,280,465            |
| Geneva Area City School District                         | School | Ashtabula | 9,482,055  | 3,453,350  | 164,660    | 0                      | 0                                   | 1,355,561            |
| Grand Valley Local School District                       | School | Ashtabula | 5,743,254  | 950,806    | 184,152    | 0                      | 0                                   | 0                    |
| Jefferson Area Local School District                     | School | Ashtabula | 6,723,882  | 2,351,096  | 30,304     | 0                      | 0                                   | 0                    |
| Athens City School District                              | School | Athens    | 17,051,008 | 4,188,735  | 364,865    | 0                      | 112,118                             | 0                    |
| Federal-Hocking Local School District                    | School | Athens    | 624,956    | 618,626    | 12,500     | 0                      | 0                                   | 0                    |
| Nelsonville-York City School District                    | School | Athens    | 5,705,242  | 1,681,475  | 164,588    | 0                      | 0                                   | 43,085               |
| Trimble Local School District                            | School | Athens    | 3,829,269  | 2,126,434  | 0          | 0                      | 0                                   | 109,324              |
| Minster Local School District                            | School | Auglaize  | 4,503,568  | 646,601    | 171,939    | 0                      | 0                                   | 0                    |
| New Bremen Local School District                         | School | Auglaize  | 4,519,292  | 748,690    | 127,108    | 0                      | 0                                   | 0                    |
| Barnesville Exempted Village School District             | School | Belmont   | 5,758,682  | 1,315,652  | 100,914    | 0                      | 89,134                              | 0                    |
| Bellaire Local School District                           | School | Belmont   | 4,926,606  | 1,925,172  | 57,484     | 0                      | 169,925                             | 0                    |
| Bridgeport Exempted Village School District              | School | Belmont   | 3,705,392  | 1,184,314  | 74,409     | 0                      | 0                                   | 208,868              |
| Martins Ferry City School District                       | School | Belmont   | 6,749,341  | 2,048,268  | 304,673    | 0                      | 75,462                              | 0                    |
| Shadyside Local School District                          | School | Belmont   | 3,549,119  | 688,564    | 28,945     | 0                      | 0                                   | 0                    |
| St. Clairsville-Richland City School District            | School | Belmont   | 7,676,604  | 1,901,968  | 1,480      | 0                      | 0                                   | 0                    |
| Union Local School District                              | School | Belmont   | 6,374,920  | 1,932,846  | 419,558    | 0                      | 0                                   | 0                    |
| Eastern Local School District                            | School | Brown     | 4,874,329  | 2,171,285  | 113,955    | 0                      | 0                                   | 1,313,159            |
| Fayetteville-Perry Local School District                 | School | Brown     | 3,389,513  | 1,019,530  | 195,187    | 0                      | 284,478                             | 0                    |
| Western Brown Local School District                      | School | Brown     | 14,674,145 | 3,288,699  | 207,405    | 0                      | 2,687                               | 0                    |
| Edgewood City School District                            | School | Butler    | 14,519,117 | 4,884,485  | 0          | 0                      | 0                                   | 55,228               |
| Fairfield City School District                           | School | Butler    | 32,550,748 | 12,723,808 | 0          | 0                      | 0                                   | 3,410,675            |
| Lakota Local School District                             | School | Butler    | 71,462,696 | 16,688,004 | 212        | 0                      | 0                                   | 4,673,410            |
| Madison Local School District                            | School | Butler    | 6,693,375  | 1,378,986  | 299        | 0                      | 0                                   | 542,654              |
| Middletown City School District                          | School | Butler    | 27,287,250 | 8,963,834  | 0          | 8,645                  | 0                                   | 13,019,643           |
| Monroe Local School District                             | School | Butler    | 9,207,479  | 2,083,039  | 903        | 0                      | 22,803                              | 0                    |
| New Miami Local School District                          | School | Butler    | 3,372,661  | 829,201    | 0          | 0                      | 0                                   | 189,205              |
| Ross Local School District                               | School | Butler    | 11,682,528 | 2,318,149  | 0          | 0                      | 0                                   | 584,583              |
| Talawanda School District                                | School | Butler    | 15,814,680 | 3,770,201  | 0          | 0                      | 0                                   | 1,513,433            |
| Brown Local School District                              | School | Carroll   | 4,261,808  | 664,058    | 30,764     | 0                      | 0                                   | 0                    |
| Carrollton Exempted Village School District              | School | Carroll   | 9,020,587  | 3,748,026  | 213,917    | 17,424                 | 12,873                              | 482,294              |
| Mechanicsburg Exempted Village School District           | School | Champaign | 3,712,238  | 1,429,749  | 98,320     | 0                      | 0                                   | 0                    |
| Triad Local School District                              | School | Champaign | 4,494,423  | 1,220,047  | 167,807    | 0                      | 0                                   | 0                    |
| Clark Shawnee Local School District                      | School | Clark     | 8,974,954  | 2,471,483  | 106,823    | 60,243                 | 0                                   | 414,509              |
| Greenon Local School District                            | School | Clark     | 7,727,632  | 2,072,085  | 273,060    | 0                      | 0                                   | 459,650              |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
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|                                                           |        |            | Expenditures |            |            |                        |                                     |                      |
|-----------------------------------------------------------|--------|------------|--------------|------------|------------|------------------------|-------------------------------------|----------------------|
|                                                           |        |            | Current      |            |            |                        |                                     |                      |
|                                                           |        |            | Instruction  |            |            |                        |                                     |                      |
| School                                                    | Type   | County     | Regular      | Special    | Vocational | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other<br>Instruction |
| Northeastern Local School District                        | School | Clark      | 13,871,942   | 3,307,113  | 651,067    | 0                      | 5,421                               | 52,097               |
| Northwestern Local School District                        | School | Clark      | 7,910,818    | 2,085,199  | 0          | 0                      | 0                                   | 4,878                |
| Southeastern Local School District                        | School | Clark      | 4,250,338    | 1,195,552  | 182,870    | 0                      | 13,786                              | 17                   |
| Springfield City School District                          | School | Clark      | 28,515,528   | 13,301,443 | 221,834    | 98,711                 | 15,818,217                          | 0                    |
| Tecumseh Local School District                            | School | Clark      | 11,511,691   | 4,637,815  | 416,184    | 0                      | 489                                 | 1,475,722            |
| Batavia Local School District                             | School | Clermont   | 9,123,452    | 5,019,159  | 0          | 0                      | 0                                   | 14,591               |
| Bethel-Tate Local School District                         | School | Clermont   | 7,667,471    | 2,220,031  | 33,161     | 0                      | 0                                   | 121,466              |
| Clermont Northeastern Local School District               | School | Clermont   | 6,785,054    | 2,688,394  | 0          | 0                      | 0                                   | 437,547              |
| Felicity-Franklin Local School District                   | School | Clermont   | 4,322,423    | 2,331,273  | 0          | 0                      | 0                                   | 130,667              |
| Goshen Local School District                              | School | Clermont   | 10,353,701   | 4,988,938  | 305,622    | 0                      | 0                                   | 0                    |
| Milford Exempted Village School District                  | School | Clermont   | 28,568,191   | 10,233,933 | 107,164    | 0                      | 0                                   | 250,146              |
| New Richmond Exempted Village School District             | School | Clermont   | 14,440,317   | 3,741,932  | 0          | 38,997                 | 0                                   | 0                    |
| West Clermont Local School District                       | School | Clermont   | 34,205,263   | 9,715,528  | 411,755    | 0                      | 0                                   | 8,165                |
| Williamsburg Local School District                        | School | Clermont   | 4,299,513    | 2,266,644  | 82,445     | 0                      | 0                                   | 8,615                |
| Blanchester Local School District                         | School | Clinton    | 5,838,968    | 2,172,350  | 316,528    | 0                      | 0                                   | 827,926              |
| Clinton Massie Local School District                      | School | Clinton    | 7,597,637    | 1,944,094  | 0          | 0                      | 0                                   | 1,034,017            |
| East Clinton Local School District                        | School | Clinton    | 5,904,611    | 2,320,762  | 96,455     | 0                      | 729                                 | 0                    |
| Wilmington City School District                           | School | Clinton    | 11,705,897   | 3,942,948  | 258,064    | 0                      | 0                                   | 1,220,819            |
| Beaver Local School District                              | School | Columbiana | 10,476,642   | 2,158,111  | 5,908      | 0                      | 13,445                              | 658                  |
| Columbiana Exempted Village School District               | School | Columbiana | 4,586,049    | 1,337,197  | 19,271     | 0                      | 0                                   | 0                    |
| Crestview Local School District                           | School | Columbiana | 5,428,831    | 1,276,455  | 72,049     | 0                      | 0                                   | 22,156               |
| East Liverpool City School District                       | School | Columbiana | 11,218,208   | 3,937,901  | 1,230,113  | 3,030                  | 1,399                               | 1,818,914            |
| East Palestine City School District                       | School | Columbiana | 4,090,755    | 2,422,238  | 41,763     | 0                      | 0                                   | 0                    |
| Lisbon Exempted Village School District                   | School | Columbiana | 4,643,372    | 1,476,592  | 33,219     | 0                      | 50,433                              | 0                    |
| Salem City School District                                | School | Columbiana | 9,873,518    | 3,358,536  | 223,424    | 264,723                | 37,210                              | 0                    |
| Southern Local School District                            | School | Columbiana | 2,926,452    | 1,236,136  | 235,768    | 0                      | 0                                   | 411,110              |
| United Local School District                              | School | Columbiana | 5,509,707    | 1,844,115  | 207,581    | 4,481                  | 0                                   | 9,173                |
| Wellsville Local School District                          | School | Columbiana | 4,231,173    | 1,368,145  | 179,428    | 0                      | 0                                   | 30,355               |
| Coshocton City School District                            | School | Coshocton  | 11,987,443   | 0          | 0          | 0                      | 0                                   | 0                    |
| Ridgewood Local School District                           | School | Coshocton  | 5,145,826    | 1,171,450  | 254,615    | 0                      | 0                                   | 39,441               |
| River View Local School District                          | School | Coshocton  | 9,974,733    | 3,431,347  | 373,317    | 0                      | 0                                   | 0                    |
| Buckeye Central Local School District                     | School | Crawford   | 3,829,596    | 1,116,451  | 152,307    | 0                      | 0                                   | 0                    |
| Bucyrus City School District                              | School | Crawford   | 5,612,590    | 2,537,598  | 2,840      | 0                      | 0                                   | 2,859,797            |
| Colonel Crawford Local School District                    | School | Crawford   | 4,069,034    | 1,285,415  | 34,858     | 0                      | 0                                   | 0                    |
| Galion City School District                               | School | Crawford   | 8,354,057    | 3,039,747  | 115,020    | 0                      | 0                                   | 0                    |
| Wynford Local School District                             | School | Crawford   | 4,078,601    | 1,580,195  | 11,979     | 0                      | 0                                   | 652,355              |
| Bay Village City School District                          | School | Cuyahoga   | 13,578,738   | 2,424,243  | 335,960    | 0                      | 0                                   | 1,528,227            |
| Beachwood City School District                            | School | Cuyahoga   | 12,110,327   | 5,598,468  | 1,728,152  | 99,088                 | 0                                   | 282,232              |
| Bedford City School District                              | School | Cuyahoga   | 18,555,053   | 6,584,170  | 808,908    | 0                      | 11,704                              | 0                    |
| Berea City School District                                | School | Cuyahoga   | 35,321,823   | 16,154,620 | 454,754    | 0                      | 0                                   | 0                    |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 22,656,256   | 8,053,952  | 97,290     | 0                      | 0                                   | 1,066,612            |
| Brooklyn City School District                             | School | Cuyahoga   | 7,781,994    | 2,828,085  | 118,742    | 0                      | 995                                 | 0                    |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 13,011,249   | 2,296,504  | 673,506    | 0                      | 31,712                              | 0                    |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 40,511,310   | 15,446,175 | 2,202,132  | 42                     | 8,852,295                           | 0                    |

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**As of June 30, 2014**  
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|                                              |        |           | Expenditures |             |            |                        |                                     |                      |
|----------------------------------------------|--------|-----------|--------------|-------------|------------|------------------------|-------------------------------------|----------------------|
|                                              |        |           | Current      |             |            |                        |                                     |                      |
|                                              |        |           | Instruction  |             |            |                        |                                     |                      |
| School                                       | Type   | County    | Regular      | Special     | Vocational | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other<br>Instruction |
| Cleveland Municipal School District          | School | Cuyahoga  | 328,296,064  | 182,611,969 | 12,096,694 | 620                    | 0                                   | 1,974,637            |
| Cuyahoga Heights Local School District       | School | Cuyahoga  | 5,588,240    | 1,368,834   | 8,618      | 0                      | 0                                   | 0                    |
| East Cleveland City School District          | School | Cuyahoga  | 13,501,713   | 10,938,110  | 1,215,801  | 38,831                 | 6,694,499                           | 0                    |
| Euclid City School District                  | School | Cuyahoga  | 26,439,013   | 16,909,700  | 1,206,645  | 5,939                  | 0                                   | 39,672               |
| Fairview Park City School District           | School | Cuyahoga  | 8,947,016    | 2,969,311   | 131,726    | 0                      | 0                                   | 14,478               |
| Garfield Heights City School District        | School | Cuyahoga  | 15,616,079   | 4,126,616   | 104,375    | 0                      | 4,420,052                           | 0                    |
| Independence Local School District           | School | Cuyahoga  | 7,417,210    | 1,387,483   | 0          | 0                      | 20,554                              | 130,188              |
| Lakewood City School District                | School | Cuyahoga  | 29,254,596   | 13,191,849  | 2,554,874  | 101,403                | 0                                   | 3,722,312            |
| Maple Heights City School District           | School | Cuyahoga  | 20,035,816   | 4,571,299   | 1,132,070  | 6,928                  | 110,643                             | 0                    |
| Mayfield City School District                | School | Cuyahoga  | 24,860,901   | 11,478,531  | 6,771,057  | 28,953                 | 0                                   | 0                    |
| North Olmsted City School District           | School | Cuyahoga  | 25,876,370   | 7,814,657   | 428,402    | 0                      | 0                                   | 225,542              |
| North Royalton City School District          | School | Cuyahoga  | 26,117,833   | 4,592,162   | 39,895     | 0                      | 45,732                              | 0                    |
| Olmsted Falls City School District           | School | Cuyahoga  | 18,411,684   | 6,366,787   | 205,333    | 0                      | 0                                   | 34,734               |
| Orange City School District                  | School | Cuyahoga  | 18,561,146   | 9,678,921   | 254,227    | 0                      | 0                                   | 207,366              |
| Parma City School District                   | School | Cuyahoga  | 64,227,618   | 26,601,077  | 3,692,185  | 634,373                | 102,475                             | 0                    |
| Richmond Heights Local School District       | School | Cuyahoga  | 5,178,553    | 2,617,285   | 193,782    | 0                      | 0                                   | 0                    |
| Rocky River City School District             | School | Cuyahoga  | 15,024,382   | 5,158,739   | 603,251    | 0                      | 0                                   | 30,480               |
| Shaker Heights City School District          | School | Cuyahoga  | 36,386,967   | 15,649,050  | 114,533    | 0                      | 187,160                             | 205,434              |
| Solon City School District                   | School | Cuyahoga  | 33,680,464   | 6,984,375   | 612,045    | 0                      | 0                                   | 885,500              |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 23,469,965   | 9,777,697   | 2,257,750  | 0                      | 0                                   | 0                    |
| Strongsville City School District            | School | Cuyahoga  | 29,806,209   | 9,883,983   | 414,031    | 0                      | 0                                   | 57,447               |
| Warrensville Heights City School District    | School | Cuyahoga  | 15,508,746   | 5,122,069   | 154,921    | 0                      | 0                                   | 0                    |
| Westlake City School District                | School | Cuyahoga  | 22,186,800   | 7,024,234   | 865,520    | 4,874                  | 0                                   | 1,753,655            |
| Greenville City School District              | School | Darke     | 12,975,610   | 5,041,211   | 1,717,731  | 101,069                | 187,941                             | 0                    |
| Ayersville Local School District             | School | Defiance  | 4,037,025    | 627,734     | 57,149     | 0                      | 0                                   | 418,191              |
| Big Walnut Local School District             | School | Delaware  | 13,833,719   | 4,588,253   | 101,571    | 0                      | 0                                   | 0                    |
| Buckeye Valley Local School District         | School | Delaware  | 11,220,861   | 2,315,721   | 246,304    | 0                      | 0                                   | 10,026               |
| Delaware City School District                | School | Delaware  | 23,793,783   | 8,210,721   | 178,911    | 0                      | 896,083                             | 152,642              |
| Olentangy Local School District              | School | Delaware  | 89,563,027   | 24,171,113  | 1,039,919  | 0                      | 0                                   | 0                    |
| Edison Local School District                 | School | Erie      | 6,879,222    | 2,194,676   | 78,482     | 0                      | 0                                   | 976,209              |
| Huron City School District                   | School | Erie      | 7,876,136    | 2,217,363   | 0          | 0                      | 0                                   | 97,310               |
| Kelleys Island Local School District         | School | Erie      | 227,134      | 314         | 0          | 15,589                 | 0                                   | 0                    |
| Margaretta Local School District             | School | Erie      | 4,526,932    | 1,913,377   | 221,394    | 0                      | 0                                   | 1,049,849            |
| Perkins Local School District                | School | Erie      | 9,806,625    | 3,765,324   | 171,531    | 0                      | 0                                   | 995,578              |
| Sandusky City School District                | School | Erie      | 20,747,490   | 8,273,346   | 1,386,374  | 857,328                | 0                                   | 83,472               |
| Vermilion Local School District              | School | Erie      | 7,788,669    | 2,057,080   | 120,110    | 0                      | 0                                   | 1,986,606            |
| Amanda-Clearcreek Local School District      | School | Fairfield | 5,736,792    | 2,849,457   | 315,715    | 0                      | 5,402                               | 36,546               |
| Bloom-Carroll Local School District          | School | Fairfield | 6,272,036    | 1,893,928   | 165,563    | 0                      | 121,351                             | 661,190              |
| Fairfield Union Local School District        | School | Fairfield | 8,123,706    | 2,500,351   | 453,426    | 0                      | 0                                   | 290,566              |
| Lancaster City School District               | School | Fairfield | 29,012,986   | 9,826,230   | 1,845,123  | 0                      | 173,296                             | 0                    |
| Liberty Union-Thurston Local School District | School | Fairfield | 4,814,723    | 2,116,279   | 231,522    | 0                      | 0                                   | 58,522               |
| Pickerington Local School District           | School | Fairfield | 45,750,261   | 12,356,400  | 411,316    | 0                      | 0                                   | 3,721,804            |
| Miami Trace Local School District            | School | Fayette   | 10,665,224   | 2,490,653   | 82,667     | 0                      | 0                                   | 2,063,836            |
| Washington Court House City School District  | School | Fayette   | 9,984,085    | 3,139,115   | 0          | 0                      | 0                                   | 0                    |



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|                                                 |        |          | Expenditures |             |            |                        |                                     |                      |
|-------------------------------------------------|--------|----------|--------------|-------------|------------|------------------------|-------------------------------------|----------------------|
|                                                 |        |          | Current      |             |            |                        |                                     |                      |
|                                                 |        |          | Instruction  |             |            |                        |                                     |                      |
| School                                          | Type   | County   | Regular      | Special     | Vocational | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other<br>Instruction |
| Canal Winchester Local School District          | School | Franklin | 16,287,125   | 4,401,928   | 318,588    | 0                      | 0                                   | 617,474              |
| Columbus City School District                   | School | Franklin | 359,060,447  | 115,843,820 | 6,070,198  | 1,857,576              | 1,833,423                           | 620,073              |
| Dublin City School District                     | School | Franklin | 81,941,851   | 33,578,810  | 241,228    | 0                      | 0                                   | 0                    |
| Gahanna-Jefferson City School District          | School | Franklin | 39,470,435   | 12,630,335  | 689,413    | 0                      | 0                                   | 225,447              |
| Grandview Heights City School District          | School | Franklin | 8,006,428    | 2,414,393   | 161,003    | 0                      | 0                                   | 4,070                |
| Groveport Madison Local School District         | School | Franklin | 33,702,781   | 11,100,956  | 36,131     | 0                      | 0                                   | 0                    |
| Hamilton Local School District                  | School | Franklin | 11,607,448   | 2,610,561   | 274,117    | 0                      | 0                                   | 1,819,777            |
| Hilliard City School District                   | School | Franklin | 87,593,486   | 18,383,419  | 1,445,717  | 0                      | 0                                   | 0                    |
| New Albany-Plain Local School District          | School | Franklin | 24,567,564   | 7,240,447   | 0          | 0                      | 0                                   | 785,539              |
| Southwestern City School District               | School | Franklin | 102,693,606  | 38,262,981  | 5,090,568  | 0                      | 0                                   | 990,848              |
| Upper Arlington City School District            | School | Franklin | 39,808,318   | 11,511,736  | 132,835    | 0                      | 0                                   | 0                    |
| Westerville City School District                | School | Franklin | 61,455,256   | 23,681,609  | 415,886    | 0                      | 0                                   | 1,081,547            |
| Whitehall City School District                  | School | Franklin | 16,816,299   | 6,197,705   | 301,433    | 0                      | 0                                   | 181,607              |
| Worthington City School District                | School | Franklin | 59,049,748   | 16,534,991  | 883,494    | 0                      | 0                                   | 229,326              |
| Archbold Area Local School District             | School | Fulton   | 6,436,912    | 1,377,012   | 165,181    | 0                      | 5,768                               | 20,893               |
| Wauseon Exempted Village School District        | School | Fulton   | 7,535,045    | 2,749,470   | 213,170    | 0                      | 0                                   | 940,929              |
| Gallia Local School District                    | School | Gallia   | 9,370,514    | 3,130,696   | 417,777    | 0                      | 0                                   | 2,375,741            |
| Gallipolis City School District                 | School | Gallia   | 9,473,073    | 3,408,430   | 122,434    | 0                      | 0                                   | 38,393               |
| Berkshire Local School District                 | School | Geauga   | 4,963,720    | 1,548,503   | 46,237     | 0                      | 90,120                              | 0                    |
| Cardinal Local School District                  | School | Geauga   | 5,713,336    | 4,231,238   | 0          | 0                      | 0                                   | 0                    |
| Kenston Local School District                   | School | Geauga   | 15,006,450   | 4,137,228   | 191,505    | 0                      | 0                                   | 539,798              |
| Ledgemont Local School District                 | School | Geauga   | 1,798,161    | 828,995     | 14,862     | 0                      | 997,217                             | 0                    |
| West Geauga Local School District               | School | Geauga   | 10,016,991   | 3,684,238   | 571,774    | 0                      | 2,897                               | 768,083              |
| Beavercreek City School District                | School | Greene   | 35,703,500   | 13,280,668  | 98,917     | 0                      | 795,428                             | 2,086,372            |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 10,909,780   | 3,486,147   | 100,583    | 0                      | 0                                   | 0                    |
| Cedar Cliff Local School District               | School | Greene   | 2,642,605    | 626,510     | 0          | 0                      | 2,352                               | 335,843              |
| Fairborn City School District                   | School | Greene   | 15,857,053   | 8,610,982   | 0          | 0                      | 0                                   | 3,135,954            |
| Greeneview Local School District                | School | Greene   | 5,933,456    | 1,937,230   | 0          | 0                      | 0                                   | 21,540               |
| Xenia Community School District                 | School | Greene   | 20,190,669   | 8,724,467   | 412,978    | 0                      | 0                                   | 408,796              |
| Yellow Springs Exempted Village School District | School | Greene   | 3,355,776    | 1,187,138   | 0          | 0                      | 0                                   | 274,572              |
| Cambridge City School District                  | School | Guernsey | 10,747,319   | 3,959,759   | 154,293    | 16,244                 | 37,990                              | 0                    |
| East Guernsey Local School District             | School | Guernsey | 3,272,399    | 1,231,595   | 175,380    | 8,040                  | 0                                   | 981,961              |
| Rolling Hills Local School District             | School | Guernsey | 8,056,394    | 2,373,242   | 216,706    | 0                      | 1,521,421                           | 0                    |
| Cincinnati City School District                 | School | Hamilton | 231,463,100  | 70,022,900  | 3,470,298  | 0                      | 0                                   | 1,142,381            |
| Deer Park Community City School District        | School | Hamilton | 6,455,432    | 1,965,814   | 78,855     | 0                      | 0                                   | 0                    |
| Finneytown Local School District                | School | Hamilton | 6,377,440    | 3,696,566   | 582        | 0                      | 0                                   | 1,006,731            |
| Forest Hills Local School District              | School | Hamilton | 32,965,619   | 10,138,419  | 0          | 0                      | 0                                   | 1,732,171            |
| Indian Hill Exempted Village School District    | School | Hamilton | 13,030,311   | 3,073,978   | 0          | 0                      | 0                                   | 546,298              |
| Loveland City School District                   | School | Hamilton | 20,111,984   | 6,797,325   | 160,054    | 0                      | 0                                   | 1,000,786            |
| Madeira City School District                    | School | Hamilton | 8,081,013    | 2,452,239   | 0          | 0                      | 0                                   | 443,919              |
| Mariemont City School District                  | School | Hamilton | 10,294,609   | 2,426,717   | 0          | 678                    | 0                                   | 116,039              |
| Mt. Healthy City School District                | School | Hamilton | 10,393,900   | 8,032,234   | 92,562     | 0                      | 0                                   | 4,639,573            |
| North College Hill City School District         | School | Hamilton | 5,858,515    | 3,759,205   | 50,997     | 0                      | 28,111                              | 0                    |
| Northwest Local School District                 | School | Hamilton | 38,857,204   | 14,327,769  | 42,889     | 0                      | 541,322                             | 383,849              |

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|                                                 |        |           |            | Expenditures |            |                     |                               |                   |
|-------------------------------------------------|--------|-----------|------------|--------------|------------|---------------------|-------------------------------|-------------------|
|                                                 |        |           |            | Current      |            |                     |                               |                   |
|                                                 |        |           |            | Instruction  |            |                     |                               |                   |
| School                                          | Type   | County    | Regular    | Special      | Vocational | Adult Or Continuing | Student Intervention Services | Other Instruction |
| Norwood City School District                    | School | Hamilton  | 12,606,154 | 4,502,887    | 0          | 0                   | 0                             | 1,120,001         |
| Oak Hills Local School District                 | School | Hamilton  | 31,605,906 | 10,377,927   | 370        | 0                   | 0                             | 253,570           |
| Princeton City School District                  | School | Hamilton  | 30,765,613 | 9,954,029    | 157,685    | 0                   | 0                             | 2,924,487         |
| Reading Community City School District          | School | Hamilton  | 7,016,239  | 2,424,084    | 4,899      | 0                   | 0                             | 594,158           |
| Southwest Local School District                 | School | Hamilton  | 15,659,692 | 4,979,150    | 103        | 0                   | 0                             | 809,514           |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 6,038,062  | 1,755,413    | 0          | 0                   | 0                             | 0                 |
| Sycamore Community City School District         | School | Hamilton  | 34,145,431 | 11,434,400   | 0          | 0                   | 0                             | 174,295           |
| Three Rivers Local School District              | School | Hamilton  | 9,438,214  | 3,354,581    | 36,608     | 0                   | 0                             | 715,201           |
| Winton Woods City School District               | School | Hamilton  | 19,133,365 | 8,135,963    | 1,317      | 0                   | 0                             | 0                 |
| Wyoming City School District                    | School | Hamilton  | 12,013,656 | 2,476,866    | 28,137     | 0                   | 0                             | 12,668            |
| Arcadia Local School District                   | School | Hancock   | 2,848,669  | 398,438      | 350,890    | 0                   | 0                             | 0                 |
| Arlington Local School District                 | School | Hancock   | 3,201,800  | 837,239      | 195,925    | 0                   | 0                             | 0                 |
| Findlay City School District                    | School | Hancock   | 24,081,493 | 8,068,212    | 2,957,248  | 71,287              | 0                             | 6,202,914         |
| Liberty Benton Local School District            | School | Hancock   | 6,350,047  | 1,469,957    | 300,389    | 0                   | 0                             | 0                 |
| Van Buren Local School District                 | School | Hancock   | 4,915,414  | 1,346,550    | 223,480    | 0                   | 0                             | 467,530           |
| Conotton Valley Union Local School District     | School | Harrison  | 2,321,335  | 653,813      | 71,573     | 0                   | 0                             | 11,838            |
| Holgate Local School District                   | School | Henry     | 20,155     | 210,565      | 0          | 0                   | 0                             | 0                 |
| Liberty Center Local School District            | School | Henry     | 4,888,553  | 1,925,873    | 188,591    | 0                   | 51,194                        | 289,346           |
| Napoleon Area City School District              | School | Henry     | 8,656,343  | 4,045,046    | 182,807    | 0                   | 0                             | 1,640,241         |
| Patrick Henry Local School District             | School | Henry     | 181,325    | 361,662      | 0          | 0                   | 0                             | 0                 |
| Fairfield Local School District                 | School | Highland  | 4,163,884  | 913,035      | 113,523    | 0                   | 3,668                         | 0                 |
| Greenfield Exempted Village School District     | School | Highland  | 9,134,994  | 2,469,492    | 449,979    | 0                   | 0                             | 1,382,933         |
| Hillsboro City School District                  | School | Highland  | 10,816,491 | 4,452,429    | 470,408    | 0                   | 11,644                        | 0                 |
| Lynchburg Clay Local School District            | School | Highland  | 5,719,862  | 1,787,496    | 199,497    | 0                   | 2,437                         | 0                 |
| Logan-Hocking Local School District             | School | Hocking   | 14,558,737 | 6,666,017    | 544,660    | 0                   | 0                             | 302,563           |
| East Holmes Local School District               | School | Holmes    | 7,337,567  | 2,463,231    | 251,467    | 0                   | 244,707                       | 303,063           |
| West Holmes Local School District               | School | Holmes    | 11,194,765 | 3,990,762    | 289,427    | 0                   | 14,186                        | 0                 |
| Bellevue City School District                   | School | Huron     | 7,223,557  | 3,080,450    | 420,634    | 8,213               | 0                             | 1,124,110         |
| Monroeville Local School District               | School | Huron     | 3,235,148  | 910,487      | 178,311    | 0                   | 0                             | 0                 |
| New London Local School District                | School | Huron     | 5,095,262  | 1,312,804    | 251,434    | 0                   | 0                             | 15,070            |
| Norwalk City School District                    | School | Huron     | 11,519,747 | 3,493,669    | 170,620    | 91,243              | 0                             | 2,148,976         |
| South Central Local School District             | School | Huron     | 3,971,556  | 642,217      | 139,872    | 0                   | 0                             | 879,428           |
| Western Reserve Local School District           | School | Huron     | 5,224,830  | 1,704,432    | 143,400    | 0                   | 0                             | 232,408           |
| Willard City School District                    | School | Huron     | 6,917,933  | 1,507,572    | 195,622    | 0                   | 0                             | 2,128,538         |
| Wellston City School District                   | School | Jackson   | 7,694,146  | 2,525,850    | 64,722     | 2,251               | 4,632                         | 0                 |
| Buckeye Local School District                   | School | Jefferson | 8,757,141  | 2,847,623    | 368,668    | 0                   | 133,517                       | 0                 |
| Edison Local School District                    | School | Jefferson | 6,889,039  | 1,659,010    | 123,666    | 3,000               | 0                             | 3,703,862         |
| Indian Creek Local School District              | School | Jefferson | 9,538,117  | 3,176,966    | 295,729    | 3,600               | 157,138                       | 0                 |
| Steubenville City School District               | School | Jefferson | 12,216,658 | 2,781,081    | 594,845    | 0                   | 0                             | 0                 |
| Toronto City School District                    | School | Jefferson | 2,838,882  | 1,065,955    | 105,991    | 0                   | 6,205                         | 544,667           |
| Kirtland Local School District                  | School | Lake      | 6,143,139  | 1,586,373    | 110,831    | 0                   | 88,246                        | 0                 |
| Mentor Exempted Village School District         | School | Lake      | 46,017,093 | 16,244,041   | 2,461,321  | 0                   | 101,894                       | 0                 |
| Perry Local School District                     | School | Lake      | 11,156,749 | 536,525      | 95,436     | 0                   | 0                             | 2,050,059         |
| Riverside Local School District                 | School | Lake      | 19,684,225 | 5,232,298    | 0          | 0                   | 0                             | 0                 |

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|                                                   |        |          | Expenditures |            |            |                        |                                     |                      |
|---------------------------------------------------|--------|----------|--------------|------------|------------|------------------------|-------------------------------------|----------------------|
|                                                   |        |          | Current      |            |            |                        |                                     |                      |
|                                                   |        |          | Instruction  |            |            |                        |                                     |                      |
| School                                            | Type   | County   | Regular      | Special    | Vocational | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other<br>Instruction |
| Willoughby-Eastlake City School District          | School | Lake     | 42,585,049   | 4,440,636  | 582,273    | 630,848                | 168,773                             | 234,544              |
| Chesapeake Union Exempted Village School District | School | Lawrence | 6,645,217    | 1,193,086  | 0          | 0                      | 0                                   | 137,779              |
| Dawson-Bryant Local School District               | School | Lawrence | 6,704,373    | 1,296,261  | 203,492    | 0                      | 166,069                             | 0                    |
| Fairland Local School District                    | School | Lawrence | 7,317,133    | 1,972,129  | 80,560     | 0                      | 8,044                               | 144,209              |
| Ironton City School District                      | School | Lawrence | 6,294,387    | 1,775,977  | 277,887    | 0                      | 317,426                             | 0                    |
| Rock Hill Local School District                   | School | Lawrence | 6,946,799    | 2,426,325  | 249,137    | 0                      | 0                                   | 2,334,371            |
| South Point Local School District                 | School | Lawrence | 8,487,838    | 2,956,291  | 236,916    | 0                      | 33,775                              | 3,914                |
| Symmes Valley Local School District               | School | Lawrence | 4,010,781    | 1,171,858  | 157,834    | 0                      | 0                                   | 0                    |
| Granville Exempted Village School District        | School | Licking  | 11,745,977   | 2,952,507  | 122,762    | 0                      | 0                                   | 0                    |
| Heath City School District                        | School | Licking  | 9,671,600    | 0          | 0          | 0                      | 0                                   | 0                    |
| Johnstown-Monroe Local School District            | School | Licking  | 7,045,319    | 1,720,160  | 189,388    | 0                      | 0                                   | 352,057              |
| Lakewood Local School District                    | School | Licking  | 12,092,287   | 0          | 0          | 0                      | 0                                   | 0                    |
| Licking Heights Local School District             | School | Licking  | 15,850,749   | 4,203,169  | 140,470    | 0                      | 0                                   | 103,695              |
| Licking Valley Local School District              | School | Licking  | 7,875,673    | 1,882,531  | 379,357    | 0                      | 0                                   | 41,556               |
| Newark City School District                       | School | Licking  | 32,219,790   | 11,013,686 | 255,081    | 0                      | 0                                   | 265,161              |
| North Fork Local School District                  | School | Licking  | 5,674,179    | 2,766,548  | 133,045    | 0                      | 0                                   | 175,241              |
| Northridge Local School District                  | School | Licking  | 5,407,814    | 965,260    | 103,126    | 0                      | 45,821                              | 0                    |
| Riverside Local School District                   | School | Logan    | 3,029,444    | 1,203,363  | 67,673     | 0                      | 0                                   | 123,335              |
| Amherst Exempted Village School District          | School | Lorain   | 18,484,062   | 5,112,297  | 382,801    | 0                      | 0                                   | 0                    |
| Avon Lake City School District                    | School | Lorain   | 17,332,276   | 4,110,175  | 3,273      | 11,580                 | 0                                   | 1,119,051            |
| Avon Local School District                        | School | Lorain   | 15,065,269   | 6,879,411  | 174,886    | 0                      | 0                                   | 1,214,614            |
| Columbia Local School District                    | School | Lorain   | 3,868,784    | 948,686    | 0          | 0                      | 0                                   | 401,116              |
| Elyria City School District                       | School | Lorain   | 27,433,547   | 12,349,247 | 193,345    | 0                      | 274,783                             | 10,119,924           |
| Firelands Local School District                   | School | Lorain   | 6,938,073    | 2,151,681  | 239,843    | 0                      | 0                                   | 1,566,783            |
| Keystone Local School District                    | School | Lorain   | 7,750,680    | 2,163,747  | 54,032     | 0                      | 0                                   | 93,301               |
| Lorain City School District                       | School | Lorain   | 32,452,897   | 13,615,373 | 2,533,251  | 0                      | 0                                   | 25,355,782           |
| Midview Local School District                     | School | Lorain   | 15,262,648   | 3,282,491  | 160,519    | 0                      | 0                                   | 341,659              |
| North Ridgeville City School District             | School | Lorain   | 15,968,145   | 6,262,871  | 207,181    | 0                      | 0                                   | 4,026                |
| Oberlin City School District                      | School | Lorain   | 7,196,263    | 1,237,980  | 106,580    | 0                      | 0                                   | 22,094               |
| Sheffield-Sheffield Lake City School District     | School | Lorain   | 9,141,722    | 2,803,236  | 203,219    | 0                      | 0                                   | 70,737               |
| Wellington Exempted Village School District       | School | Lorain   | 7,201,959    | 1,728,325  | 124,603    | 0                      | 0                                   | 0                    |
| Anthony Wayne Local School District               | School | Lucas    | 18,866,273   | 3,894,095  | 0          | 0                      | 0                                   | 1,003,665            |
| Oregon City School District                       | School | Lucas    | 16,694,597   | 5,153,637  | 2,395,144  | 122,426                | 0                                   | 62,056               |
| Ottawa Hills Local School District                | School | Lucas    | 8,425,019    | 0          | 0          | 0                      | 0                                   | 0                    |
| Springfield Local School District                 | School | Lucas    | 17,858,010   | 6,808,374  | 231,092    | 151,897                | 0                                   | 2,441,518            |
| Sylvania City School District                     | School | Lucas    | 34,231,949   | 12,914,876 | 1,882,384  | 47,053                 | 0                                   | 2,192,544            |
| Toledo City School District                       | School | Lucas    | 227,264,916  | 0          | 0          | 0                      | 0                                   | 0                    |
| Washington Local School District                  | School | Lucas    | 32,347,802   | 14,321,332 | 2,662,338  | 0                      | 0                                   | 3,326,040            |
| Jefferson Local School District                   | School | Madison  | 5,621,266    | 2,038,816  | 0          | 0                      | 0                                   | 0                    |
| Jonathan Alder Local School District              | School | Madison  | 8,606,324    | 1,735,208  | 0          | 0                      | 0                                   | 80,200               |
| London City School District                       | School | Madison  | 8,579,574    | 3,544,247  | 104,311    | 41,414                 | 0                                   | 16,925               |
| Madison-Plains Local School District              | School | Madison  | 7,267,524    | 866,848    | 457,215    | 0                      | 0                                   | 12,325               |
| Austintown Local School District                  | School | Mahoning | 20,938,263   | 5,930,474  | 453,898    | 0                      | 0                                   | 2,150,753            |
| Boardman Local School District                    | School | Mahoning | 21,974,702   | 5,698,637  | 0          | 2,102                  | 0                                   | 72,379               |

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|                                            |        |            | Expenditures |            |            |                        |                                     |                      |
|--------------------------------------------|--------|------------|--------------|------------|------------|------------------------|-------------------------------------|----------------------|
|                                            |        |            | Current      |            |            |                        |                                     |                      |
|                                            |        |            | Instruction  |            |            |                        |                                     |                      |
| School                                     | Type   | County     | Regular      | Special    | Vocational | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other<br>Instruction |
| Campbell City School District              | School | Mahoning   | 6,591,992    | 2,656,905  | 163,333    | 0                      | 307,504                             | 0                    |
| Canfield Local School District             | School | Mahoning   | 12,630,981   | 2,735,007  | 294,185    | 0                      | 0                                   | 0                    |
| Jackson-Milton Local School District       | School | Mahoning   | 4,348,669    | 1,681,290  | 45,623     | 0                      | 0                                   | 2,058                |
| Lowellville Local School District          | School | Mahoning   | 2,719,633    | 308,829    | 35,902     | 0                      | 0                                   | 17,631               |
| Poland Local School District               | School | Mahoning   | 9,793,596    | 2,158,917  | 151,224    | 121,200                | 0                                   | 41,302               |
| Sebring Local School District              | School | Mahoning   | 2,459,604    | 1,038,222  | 29         | 0                      | 0                                   | 698,237              |
| South Range Local School District          | School | Mahoning   | 5,076,991    | 1,303,730  | 165,744    | 0                      | 0                                   | 540,031              |
| Springfield Local School District          | School | Mahoning   | 4,854,606    | 1,024,402  | 157,289    | 0                      | 0                                   | 201,085              |
| Struthers City School District             | School | Mahoning   | 8,171,458    | 3,122,464  | 270,976    | 0                      | 0                                   | 935,821              |
| West Branch Local School District          | School | Mahoning   | 8,633,476    | 2,639,940  | 330,599    | 0                      | 0                                   | 0                    |
| Western Reserve Local School District      | School | Mahoning   | 2,890,636    | 827,004    | 92,023     | 14,794                 | 0                                   | 231,545              |
| Youngstown City School District            | School | Mahoning   | 61,045,400   | 14,473,071 | 2,702,097  | 859,142                | 488,687                             | 0                    |
| Elgin Local School District                | School | Marion     | 6,065,120    | 1,529,110  | 182,812    | 0                      | 0                                   | 0                    |
| Marion City School District                | School | Marion     | 30,176,403   | 0          | 0          | 0                      | 0                                   | 0                    |
| Pleasant Local School District             | School | Marion     | 6,858,826    | 703,350    | 140,721    | 0                      | 0                                   | 192,780              |
| Ridgedale Local School District            | School | Marion     | 3,119,210    | 675,735    | 236,569    | 0                      | 5,505                               | 1,067,098            |
| River Valley Local School District         | School | Marion     | 8,812,452    | 1,767,934  | 251,937    | 0                      | 0                                   | 0                    |
| Black River Local School District          | School | Medina     | 6,946,193    | 1,709,356  | 173,443    | 0                      | 0                                   | 0                    |
| Brunswick City School District             | School | Medina     | 30,802,626   | 6,670,975  | 225,011    | 0                      | 0                                   | 2,234,686            |
| Buckeye Local School District              | School | Medina     | 9,246,405    | 1,868,838  | 157,571    | 0                      | 907,153                             | 0                    |
| Cloverleaf Local School District           | School | Medina     | 12,187,331   | 2,802,379  | 85,495     | 0                      | 0                                   | 1,451,889            |
| Highland Local School District             | School | Medina     | 13,467,510   | 4,050,032  | 80,006     | 0                      | 0                                   | 147,415              |
| Medina City School District                | School | Medina     | 34,828,576   | 9,686,545  | 294,453    | 0                      | 89,851                              | 0                    |
| Wadsworth City School District             | School | Medina     | 18,444,137   | 3,582,372  | 1,613,811  | 1,416,357              | 0                                   | 0                    |
| Eastern Local School District              | School | Meigs      | 3,954,262    | 861,384    | 9,008      | 0                      | 10,717                              | 0                    |
| Meigs Local School District                | School | Meigs      | 6,719,918    | 3,042,248  | 1,144,983  | 5,850                  | 82,919                              | 1,768,238            |
| Southern Local School District             | School | Meigs      | 2,502,172    | 900,732    | 177,502    | 0                      | 42,645                              | 832,193              |
| Bethel Local School District               | School | Miami      | 3,580,530    | 1,204,352  | 0          | 0                      | 0                                   | 558,629              |
| Covington Exempted Village School District | School | Miami      | 3,687,295    | 1,230,434  | 0          | 0                      | 0                                   | 5,034                |
| Miami East Local School District           | School | Miami      | 5,359,988    | 1,161,983  | 68,295     | 0                      | 0                                   | 746,509              |
| Piqua City School District                 | School | Miami      | 22,024,698   | 0          | 0          | 0                      | 0                                   | 0                    |
| Tipp City Exempted Village School District | School | Miami      | 10,291,291   | 2,718,221  | 221,304    | 0                      | 67,642                              | 672,069              |
| Troy City School District                  | School | Miami      | 23,018,706   | 5,853,116  | 14,720     | 0                      | 198,224                             | 2,407,469            |
| Switzerland of Ohio Local School District  | School | Monroe     | 9,928,554    | 3,517,935  | 1,532,332  | 0                      | 874                                 | 0                    |
| Brookville Local School District           | School | Montgomery | 5,745,203    | 1,693,203  | 173,188    | 0                      | 0                                   | 99,359               |
| Centerville City School District           | School | Montgomery | 40,542,566   | 9,863,938  | 2,630,671  | 0                      | 0                                   | 1,171,321            |
| Dayton City School District                | School | Montgomery | 125,106,384  | 36,340,970 | 3,168,123  | 0                      | 182,150                             | 0                    |
| Huber Heights City School District         | School | Montgomery | 42,502,451   | 0          | 0          | 0                      | 0                                   | 0                    |
| Jefferson Township Local School District   | School | Montgomery | 1,957,635    | 1,309,762  | 0          | 0                      | 0                                   | 1,394,708            |
| Kettering City School District             | School | Montgomery | 35,291,949   | 12,704,073 | 2,608,737  | 102,281                | 0                                   | 4,507,303            |
| Mad River Local School District            | School | Montgomery | 14,945,734   | 6,427,895  | 1,885,520  | 43                     | 0                                   | 1,564,188            |
| Miamisburg City School District            | School | Montgomery | 22,464,201   | 9,261,140  | 535,425    | 0                      | 99,147                              | 532,515              |
| New Lebanon Local School District          | School | Montgomery | 4,756,443    | 1,657,498  | 0          | 0                      | 0                                   | 317,077              |
| Northmont City School District             | School | Montgomery | 23,711,178   | 8,956,617  | 225,954    | 0                      | 0                                   | 21,776               |

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|----------------------------------------------|--------|------------|--------------|-----------|------------|------------------------|-------------------------------------|----------------------|
|                                              |        |            | Current      |           |            |                        |                                     |                      |
|                                              |        |            | Instruction  |           |            |                        |                                     |                      |
| School                                       | Type   | County     | Regular      | Special   | Vocational | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other<br>Instruction |
| Northridge Local School District             | School | Montgomery | 9,303,264    | 3,818,028 | 3,276      | 0                      | 18,189                              | 0                    |
| Oakwood City School District                 | School | Montgomery | 12,735,864   | 3,031,657 | 0          | 0                      | 0                                   | 222,490              |
| Trotwood-Madison City School District        | School | Montgomery | 11,254,978   | 4,148,611 | 0          | 0                      | 0                                   | 704,744              |
| Valley View Local School District            | School | Montgomery | 8,910,530    | 2,171,824 | 98,568     | 0                      | 0                                   | 675,089              |
| Vandalia-Butler City School District         | School | Montgomery | 11,971,419   | 4,579,251 | 152,193    | 0                      | 0                                   | 1,868,560            |
| West Carrollton City School District         | School | Montgomery | 16,039,044   | 7,304,798 | 222,137    | 0                      | 0                                   | 2,527,742            |
| Morgan Local School District                 | School | Morgan     | 9,584,709    | 3,244,566 | 1,116,141  | 0                      | 180,556                             | 0                    |
| Cardington-Lincoln Local School District     | School | Morrow     | 4,155,353    | 1,732,211 | 174,257    | 0                      | 0                                   | 1,666,630            |
| Highland Local School District               | School | Morrow     | 6,769,625    | 2,468,886 | 283,762    | 0                      | 0                                   | 0                    |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 4,874,504    | 1,469,075 | 261,715    | 0                      | 0                                   | 1,210,055            |
| Northmor Local School District               | School | Morrow     | 4,411,251    | 1,336,249 | 157,782    | 0                      | 0                                   | 1,140,745            |
| East Muskingum Local School Dist             | School | Muskingum  | 8,875,824    | 2,983,678 | 228,890    | 0                      | 562,038                             | 0                    |
| Franklin Local School District               | School | Muskingum  | 11,940,442   | 2,453,259 | 116,306    | 0                      | 292,281                             | 0                    |
| Maysville Local School District              | School | Muskingum  | 10,969,669   | 3,174,401 | 93,298     | 0                      | 294,608                             | 0                    |
| Tri-Valley Local School District             | School | Muskingum  | 14,053,230   | 3,668,481 | 257,757    | 0                      | 15,683                              | 265                  |
| West Muskingum Local School District         | School | Muskingum  | 8,075,747    | 2,265,510 | 112,073    | 0                      | 37,329                              | 0                    |
| Zanesville City School District              | School | Muskingum  | 20,333,770   | 7,374,007 | 226,526    | 0                      | 180,639                             | 0                    |
| Caldwell Exempted Village School District    | School | Noble      | 3,807,158    | 1,305,989 | 79,241     | 7,355                  | 0                                   | 0                    |
| Noble Local School District                  | School | Noble      | 4,923,863    | 1,188,278 | 344,741    | 8,251                  | 0                                   | 0                    |
| Crooksville Exempted Village School District | School | Perry      | 7,230,493    | 0         | 0          | 0                      | 0                                   | 0                    |
| Circleville City School District             | School | Pickaway   | 11,721,855   | 3,009,515 | 104,264    | 0                      | 0                                   | 68,552               |
| Logan Elm Local School District              | School | Pickaway   | 9,035,445    | 2,805,287 | 14,528     | 0                      | 0                                   | 7,042                |
| Teays Valley Local School District           | School | Pickaway   | 14,429,451   | 4,242,631 | 334,996    | 0                      | 0                                   | 1,637,732            |
| Westfall Local School District               | School | Pickaway   | 6,151,104    | 2,216,276 | 51,583     | 0                      | 0                                   | 638,025              |
| Scioto Valley Local School District          | School | Pike       | 5,676,973    | 2,616,415 | 0          | 0                      | 0                                   | 16,797               |
| Waverly City School District                 | School | Pike       | 6,652,581    | 3,026,071 | 190,951    | 0                      | 0                                   | 952,525              |
| Western Local School District                | School | Pike       | 3,021,873    | 1,596,363 | 0          | 0                      | 0                                   | 764,440              |
| Aurora City School District                  | School | Portage    | 14,402,210   | 3,535,071 | 202,494    | 0                      | 0                                   | 1,335,794            |
| Crestwood Local School District              | School | Portage    | 8,698,818    | 2,869,411 | 174,348    | 173                    | 167,388                             | 1,135,262            |
| Field Local School District                  | School | Portage    | 10,334,445   | 2,293,214 | 67,276     | 116,320                | 0                                   | 16,943               |
| James A. Garfield Local School District      | School | Portage    | 7,047,820    | 1,521,780 | 0          | 0                      | 0                                   | 47                   |
| Kent City School District                    | School | Portage    | 20,206,292   | 7,256,885 | 2,161,514  | 53,160                 | 667,610                             | 513,260              |
| Ravenna City School District                 | School | Portage    | 10,147,704   | 5,843,356 | 237,100    | 0                      | 0                                   | 2,222,675            |
| Rootstown Local School District              | School | Portage    | 4,922,625    | 1,666,119 | 155,799    | 0                      | 29,450                              | 956,306              |
| Southeast Local School District              | School | Portage    | 6,531,106    | 3,039,362 | 103,071    | 0                      | 14,574                              | 1,068,286            |
| Streetsboro City School District             | School | Portage    | 9,993,800    | 2,735,179 | 1,330      | 0                      | 6,847                               | 1,389,542            |
| Waterloo Local School District               | School | Portage    | 5,220,045    | 1,688,134 | 0          | 0                      | 0                                   | 21,657               |
| Windham Exempted Village School District     | School | Portage    | 2,984,811    | 1,968,461 | 95,256     | 0                      | 0                                   | 14,182               |
| Tri-County North Local School District       | School | Preble     | 4,474,815    | 981,149   | 59,970     | 0                      | 0                                   | 0                    |
| Clear Fork Valley Local School District      | School | Richland   | 6,638,190    | 2,134,102 | 382,606    | 0                      | 0                                   | 675,562              |
| Crestview Local School District              | School | Richland   | 5,635,858    | 1,407,804 | 260,138    | 0                      | 0                                   | 5,995                |
| Lucas Local School District                  | School | Richland   | 2,432,873    | 538,530   | 17,202     | 0                      | 0                                   | 375,038              |
| Madison Local School District                | School | Richland   | 12,172,467   | 4,564,960 | 2,621,253  | 75,680                 | 0                                   | 2,964,762            |
| Mansfield City School District               | School | Richland   | 16,256,393   | 9,728,331 | 1,215,017  | 347,678                | 0                                   | 13,405,458           |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**

**As of June 30, 2014**

**All Schools Reporting Under GAAP**

|                                                      |        |          | Expenditures |            |            |                        |                                     |                      |
|------------------------------------------------------|--------|----------|--------------|------------|------------|------------------------|-------------------------------------|----------------------|
|                                                      |        |          | Current      |            |            |                        |                                     |                      |
|                                                      |        |          | Instruction  |            |            |                        |                                     |                      |
| School                                               | Type   | County   | Regular      | Special    | Vocational | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other<br>Instruction |
| Ontario Local School District                        | School | Richland | 7,334,543    | 1,883,083  | 265,720    | 0                      | 0                                   | 568,089              |
| Plymouth Local School District                       | School | Richland | 3,512,954    | 1,114,176  | 148,740    | 0                      | 0                                   | 567,425              |
| Shelby City School District                          | School | Richland | 8,386,455    | 3,230,446  | 120,173    | 0                      | 0                                   | 24,659               |
| Adena Local School District                          | School | Ross     | 5,079,927    | 1,432,142  | 2,825      | 0                      | 0                                   | 808,391              |
| Chillicothe City School District                     | School | Ross     | 12,938,456   | 4,321,012  | 6,682      | 0                      | 0                                   | 3,951,879            |
| Huntington Local School District                     | School | Ross     | 6,276,786    | 1,375,888  | 0          | 0                      | 0                                   | 903,015              |
| Paint Valley Local School District                   | School | Ross     | 3,835,827    | 1,582,945  | 3,965      | 0                      | 0                                   | 1,081,912            |
| Southeastern Local School District                   | School | Ross     | 5,214,595    | 1,618,283  | 0          | 0                      | 0                                   | 41,081               |
| Union-Scioto Local School District                   | School | Ross     | 11,317,743   | 2,836,432  | 9,861      | 0                      | 160,235                             | 0                    |
| Zane Trace Local School District                     | School | Ross     | 6,762,543    | 1,124,464  | 7,696      | 0                      | 24,588                              | 8,875                |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 9,187,239    | 2,667,992  | 88,618     | 0                      | 0                                   | 866,777              |
| Fremont City School District                         | School | Sandusky | 892,189      | 1,286,440  | 0          | 0                      | 0                                   | 224,381              |
| Gibsonburg Exempted Village School District          | School | Sandusky | 4,956,355    | 1,085,454  | 205,775    | 0                      | 0                                   | 0                    |
| Woodmore Local School District                       | School | Sandusky | 5,033,012    | 1,369,743  | 5,139      | 0                      | 0                                   | 5,369                |
| Bloom Vernon Local School District                   | School | Scioto   | 4,991,310    | 1,248,956  | 0          | 0                      | 21,397                              | 0                    |
| Clay Local School District                           | School | Scioto   | 3,135,465    | 713,138    | 0          | 0                      | 18,732                              | 0                    |
| Green Local School District                          | School | Scioto   | 2,610,132    | 653,212    | 7,619      | 0                      | 0                                   | 1,308,470            |
| Minford Local School District                        | School | Scioto   | 7,660,721    | 1,853,982  | 91,444     | 0                      | 0                                   | 0                    |
| New Boston Local School District                     | School | Scioto   | 2,797,102    | 949,208    | 49         | 0                      | 0                                   | 0                    |
| Northwest Local School District                      | School | Scioto   | 7,525,546    | 1,782,101  | 86,676     | 0                      | 0                                   | 1,609,510            |
| Portsmouth City School District                      | School | Scioto   | 15,078,553   | 5,667,717  | 377,659    | 0                      | 342,878                             | 0                    |
| Washington-Nile Local School District                | School | Scioto   | 6,449,877    | 2,768,330  | 105,610    | 0                      | 33,851                              | 0                    |
| Wheelersburg Local School District                   | School | Scioto   | 7,422,677    | 1,783,046  | 0          | 0                      | 26,975                              | 0                    |
| Bettsville Local School District                     | School | Seneca   | 1,612,997    | 426,168    | 0          | 0                      | 0                                   | 0                    |
| Seneca-East Local School District                    | School | Seneca   | 4,373,456    | 1,198,379  | 151,576    | 0                      | 0                                   | 0                    |
| Tiffin City School District                          | School | Seneca   | 10,900,393   | 4,681,326  | 78,010     | 0                      | 0                                   | 16,546               |
| Anna Local School District                           | School | Shelby   | 5,324,941    | 1,108,345  | 431,356    | 0                      | 4,177                               | 0                    |
| Botkins Local School District                        | School | Shelby   | 2,455,186    | 511,074    | 179,035    | 0                      | 62,446                              | 46,100               |
| Fort Loramie Local School District                   | School | Shelby   | 3,505,076    | 754,794    | 0          | 0                      | 0                                   | 130,600              |
| Hardin-Houston Local School District                 | School | Shelby   | 4,046,229    | 744,529    | 108,982    | 0                      | 4,828                               | 70,258               |
| Russia Local School District                         | School | Shelby   | 2,230,953    | 477,583    | 0          | 0                      | 2,569                               | 0                    |
| Alliance City School District                        | School | Stark    | 583,245      | 1,818,074  | 96,439     | 289,162                | 100,867                             | 16,310               |
| Canton City School District                          | School | Stark    | 42,442,829   | 18,333,458 | 2,564,690  | 1,429,275              | 15,775,806                          | 27,990               |
| Canton Local School District                         | School | Stark    | 10,144,515   | 3,587,196  | 1,242,229  | 4,750                  | 0                                   | 177,705              |
| Fairless Local School District                       | School | Stark    | 6,975,764    | 2,464,215  | 170,015    | 0                      | 0                                   | 438,661              |
| Jackson Local School District                        | School | Stark    | 21,326,270   | 4,914,362  | 812,478    | 44,415                 | 0                                   | 1,596,148            |
| Lake Local School District                           | School | Stark    | 13,293,234   | 3,853,436  | 462,669    | 0                      | 30,286                              | 1,343,274            |
| Louisville City School District                      | School | Stark    | 10,911,684   | 2,894,853  | 413,929    | 0                      | 1,110,966                           | 0                    |
| Marlington Local School District                     | School | Stark    | 9,983,102    | 3,415,290  | 499,720    | 0                      | 44,264                              | 0                    |
| Massillon City School District                       | School | Stark    | 187,077      | 1,396,704  | 44,353     | 46,975                 | 14,978                              | 284,619              |
| Minerva Local School District                        | School | Stark    | 7,510,262    | 3,532,808  | 0          | 4,924                  | 0                                   | 0                    |
| North Canton City School District                    | School | Stark    | 21,284,585   | 4,572,828  | 1,611,099  | 0                      | 0                                   | 150,688              |
| Perry Local School District                          | School | Stark    | 20,478,704   | 5,375,592  | 1,797,612  | 8,784                  | 174,304                             | 0                    |
| Plain Local School District                          | School | Stark    | 22,613,121   | 7,268,980  | 1,278,434  | 0                      | 0                                   | 396,360              |

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental

As of June 30, 2014

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| Expenditures                                   |        |            |            |            |            |                        |                                     |                      |
|------------------------------------------------|--------|------------|------------|------------|------------|------------------------|-------------------------------------|----------------------|
| Current                                        |        |            |            |            |            |                        |                                     |                      |
| Instruction                                    |        |            |            |            |            |                        |                                     |                      |
| School                                         | Type   | County     | Regular    | Special    | Vocational | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other<br>Instruction |
| Sandy Valley Local School District             | School | Stark      | 5,216,947  | 2,247,887  | 575,231    | 0                      | 0                                   | 670,676              |
| Tuslaw Local School District                   | School | Stark      | 5,542,556  | 1,904,096  | 112,230    | 0                      | 8,030                               | 0                    |
| Akron City School District                     | School | Summit     | 9,457,630  | 4,291,078  | 120,447    | 0                      | 0                                   | 4,924,293            |
| Barberton City School District                 | School | Summit     | 14,870,181 | 5,837,201  | 1,114,691  | 0                      | 0                                   | 4,943,059            |
| Copley-Fairlawn City School District           | School | Summit     | 16,155,847 | 3,965,286  | 542,381    | 0                      | 0                                   | 0                    |
| Coventry Local School District                 | School | Summit     | 9,146,907  | 2,700,994  | 85,124     | 0                      | 0                                   | 963,936              |
| Cuyahoga Falls City School District            | School | Summit     | 21,260,688 | 7,019,704  | 1,269,357  | 0                      | 0                                   | 4,374,650            |
| Green Local School District                    | School | Summit     | 15,508,843 | 5,685,257  | 153,274    | 0                      | 62,752                              | 1,667,724            |
| Hudson City School District                    | School | Summit     | 27,194,680 | 8,615,372  | 254,736    | 0                      | 0                                   | 1,283,858            |
| Mogadore Local School District                 | School | Summit     | 4,512,008  | 989,116    | 105,364    | 0                      | 445,354                             | 190,529              |
| Nordonia Hills City School District            | School | Summit     | 17,559,996 | 5,996,400  | 119,812    | 0                      | 87,536                              | 0                    |
| Norton City School District                    | School | Summit     | 10,725,565 | 2,490,676  | 585,455    | 4,774                  | 452,868                             | 0                    |
| Revere Local School District                   | School | Summit     | 14,731,445 | 3,317,195  | 303,966    | 0                      | 299,906                             | 420,287              |
| Springfield Local School District              | School | Summit     | 12,354,316 | 3,716,869  | 304,059    | 0                      | 339,999                             | 2,299,489            |
| Stow-Munroe Falls City School District         | School | Summit     | 25,302,773 | 6,242,464  | 1,919,066  | 0                      | 0                                   | 155,476              |
| Tallmadge City School District                 | School | Summit     | 12,338,613 | 2,782,088  | 709,915    | 162,558                | 0                                   | 0                    |
| Twinsburg City School District                 | School | Summit     | 20,141,611 | 5,083,367  | 114,094    | 0                      | 200,530                             | 350,122              |
| Woodridge Local School District                | School | Summit     | 11,138,218 | 3,361,363  | 342,079    | 0                      | 0                                   | 85,533               |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 1,213,404  | 947,099    | 42,639     | 0                      | 0                                   | 0                    |
| Bristol Local School District                  | School | Trumbull   | 3,693,623  | 991,359    | 62,276     | 0                      | 0                                   | 4,924                |
| Brookfield Local School District               | School | Trumbull   | 4,573,189  | 1,356,096  | 80,468     | 0                      | 0                                   | 0                    |
| Champion Local School District                 | School | Trumbull   | 5,219,229  | 1,574,981  | 94,613     | 0                      | 0                                   | 540,430              |
| Girard City School District                    | School | Trumbull   | 6,451,278  | 2,097,114  | 194,917    | 0                      | 0                                   | 895,601              |
| Howland Local School District                  | School | Trumbull   | 14,224,651 | 4,146,051  | 366,562    | 0                      | 0                                   | 4,348                |
| Hubbard Exempted Village School District       | School | Trumbull   | 9,075,312  | 2,302,373  | 146,524    | 0                      | 610,753                             | 0                    |
| Joseph Badger Local School District            | School | Trumbull   | 3,190,750  | 981,180    | 49,136     | 0                      | 72,519                              | 0                    |
| Labrae Local School District                   | School | Trumbull   | 6,353,560  | 1,941,679  | 76,670     | 1,080                  | 0                                   | 459,851              |
| Lakeview Local School District                 | School | Trumbull   | 7,786,077  | 2,294,504  | 0          | 0                      | 26,913                              | 0                    |
| Liberty Local School District                  | School | Trumbull   | 7,565,936  | 1,683,878  | 19         | 0                      | 0                                   | 0                    |
| Lordstown Local School District                | School | Trumbull   | 2,656,024  | 616,352    | 51,564     | 0                      | 0                                   | 446,866              |
| Maplewood Local School District                | School | Trumbull   | 4,357,274  | 935,745    | 86,368     | 0                      | 0                                   | 0                    |
| Mathews Local School District                  | School | Trumbull   | 3,992,269  | 825,518    | 84,155     | 0                      | 164,729                             | 0                    |
| McDonald Local School District                 | School | Trumbull   | 3,433,100  | 955,162    | 29,375     | 0                      | 0                                   | 0                    |
| Newton Falls Exempted Village School District  | School | Trumbull   | 5,439,187  | 2,176,363  | 103,213    | 1,000                  | 0                                   | 0                    |
| Niles City School District                     | School | Trumbull   | 12,322,094 | 3,676,646  | 17,530     | 0                      | 0                                   | 1,117,277            |
| Southington Local School District              | School | Trumbull   | 2,904,429  | 466,479    | 4,707      | 0                      | 0                                   | 0                    |
| Warren City School District                    | School | Trumbull   | 29,688,406 | 11,008,452 | 218,025    | 0                      | 0                                   | 455,580              |
| Weathersfield Local School District            | School | Trumbull   | 3,962,496  | 1,124,411  | 0          | 0                      | 0                                   | 500,553              |
| Claymont City School District                  | School | Tuscarawas | 9,989,834  | 3,479,581  | 83,831     | 0                      | 0                                   | 0                    |
| Dover City School District                     | School | Tuscarawas | 12,196,134 | 2,679,241  | 32,981     | 0                      | 294,292                             | 257,207              |
| Garaway Local School District                  | School | Tuscarawas | 5,510,470  | 1,960,508  | 1,030      | 0                      | 0                                   | 8,097                |
| Indian Valley Local School District            | School | Tuscarawas | 6,820,304  | 2,157,290  | 139,560    | 0                      | 0                                   | 1,504,354            |
| New Philadelphia City School District          | School | Tuscarawas | 12,040,495 | 3,705,100  | 146,784    | 0                      | 0                                   | 3,096,582            |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 4,507,857  | 2,075,958  | 467        | 0                      | 0                                   | 604,830              |

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**As of June 30, 2014**  
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|                                             |        |            | Expenditures |            |            |                        |                                     |                      |
|---------------------------------------------|--------|------------|--------------|------------|------------|------------------------|-------------------------------------|----------------------|
|                                             |        |            | Current      |            |            |                        |                                     |                      |
|                                             |        |            | Instruction  |            |            |                        |                                     |                      |
| School                                      | Type   | County     | Regular      | Special    | Vocational | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other<br>Instruction |
| Tuscarawas Valley Local School District     | School | Tuscarawas | 5,951,834    | 1,236,093  | 148,402    | 0                      | 0                                   | 1,218,525            |
| Fairbanks Local School District             | School | Union      | 4,378,847    | 1,170,096  | 17,904     | 0                      | 0                                   | 82,998               |
| Marysville Exempted Village School District | School | Union      | 22,779,041   | 7,094,666  | 445,956    | 0                      | 0                                   | 438,536              |
| North Union Local School District           | School | Union      | 6,347,815    | 1,903,783  | 727,887    | 0                      | 0                                   | 0                    |
| Lincolnview Local School District           | School | Van Wert   | 3,904,784    | 1,494,409  | 174,191    | 660                    | 0                                   | 851,378              |
| Vinton Local School District                | School | Vinton     | 10,510,416   | 3,117,598  | 265,259    | 0                      | 0                                   | 1,548,917            |
| Carlisle Local School District              | School | Warren     | 7,866,949    | 2,310,068  | 113,283    | 0                      | 96,645                              | 55,390               |
| Franklin City School District               | School | Warren     | 15,211,587   | 5,839,134  | 184,008    | 0                      | 112                                 | 75,296               |
| Kings Local School District                 | School | Warren     | 19,361,415   | 4,997,069  | 0          | 0                      | 1,208,397                           | 0                    |
| Little Miami Local School District          | School | Warren     | 13,910,565   | 5,102,366  | 0          | 0                      | 0                                   | 2,723,262            |
| Mason City School District                  | School | Warren     | 45,047,769   | 15,948,711 | 10,145     | 0                      | 0                                   | 3,491,002            |
| Springboro Community City School District   | School | Warren     | 20,636,571   | 6,749,910  | 0          | 0                      | 0                                   | 732,572              |
| Belpre City School District                 | School | Washington | 3,427,912    | 1,922,866  | 0          | 0                      | 0                                   | 1,017,147            |
| Frontier Local School District              | School | Washington | 2,899,337    | 1,212,415  | 237,681    | 1,000                  | 0                                   | 0                    |
| Warren Local School District                | School | Washington | 10,964,775   | 2,146,894  | 52,373     | 0                      | 13,474                              | 0                    |
| Wolf Creek Local School District            | School | Washington | 3,373,212    | 853,944    | 193,043    | 0                      | 57,783                              | 0                    |
| Chippewa Local School District              | School | Wayne      | 5,969,104    | 1,239,715  | 9,253      | 0                      | 0                                   | 864,737              |
| Dalton Local School District                | School | Wayne      | 3,843,179    | 985,923    | 177,880    | 0                      | 0                                   | 365,854              |
| Wooster City School District                | School | Wayne      | 17,947,130   | 6,323,869  | 372,184    | 0                      | 0                                   | 2,968,883            |
| Bowling Green City School District          | School | Wood       | 19,105,845   | 0          | 0          | 0                      | 0                                   | 0                    |
| Eastwood Local School District              | School | Wood       | 7,514,310    | 1,984,766  | 88,484     | 0                      | 0                                   | 0                    |
| North Baltimore Local School District       | School | Wood       | 2,968,990    | 1,352,634  | 0          | 0                      | 0                                   | 638,836              |
| Otsego Local School District                | School | Wood       | 6,645,516    | 2,075,617  | 3,646      | 0                      | 0                                   | 0                    |
| Perrysburg Exempted Village School District | School | Wood       | 23,614,774   | 6,189,516  | 110,288    | 0                      | 0                                   | 0                    |
| Rossford Exempted Village School District   | School | Wood       | 31,740       | 447,719    | 0          | 6,400                  | 0                                   | 0                    |



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**As of June 30, 2014**  
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|                                                           |         |            |           | <b>Expenditures (Continued)</b> |                       |                |           |          |
|-----------------------------------------------------------|---------|------------|-----------|---------------------------------|-----------------------|----------------|-----------|----------|
|                                                           |         |            |           | <b>Current (Continued)</b>      |                       |                |           |          |
|                                                           |         |            |           | <b>Support Services</b>         |                       |                |           |          |
| School                                                    | Type    | County     | Pupils    | Instructional<br>Staff          | Board Of<br>Education | Administration | Fiscal    | Business |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 559,796   | 700,465                         | 60,236                | 849,129        | 511,685   | 0        |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 141,816   | 66,360                          | 84,730                | 739,794        | 385,626   | 3,012    |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 519,885   | 1,015,792                       | 49,060                | 1,084,304      | 404,671   | 77,691   |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 221,490   | 223,801                         | 89,960                | 727,659        | 414,093   | 70,224   |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 329,509   | 132,750                         | 36,479                | 539,813        | 289,571   | 0        |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 499,089   | 36,108                          | 55,273                | 630,082        | 381,710   | 5,376    |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 1,383,873 | 3,877,606                       | 109,782               | 2,730,062      | 1,194,266 | 65,817   |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 734,167   | 706,448                         | 63,264                | 915,831        | 517,255   | 63,264   |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 414,474   | 273,742                         | 59,647                | 492,395        | 469,639   | 0        |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 595,284   | 657,689                         | 24,097                | 384,042        | 338,476   | 0        |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 199,758   | 219,286                         | 47,825                | 222,903        | 191,497   | 18,655   |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 637,364   | 1,078,933                       | 51,583                | 1,655,626      | 959,947   | 495,227  |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 1,616,264 | 1,586,901                       | 135,109               | 876,810        | 752,076   | 113,905  |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 1,340,051 | 1,150,649                       | 89,447                | 1,207,624      | 713,482   | 0        |
| Ehove Career Center                                       | CC/JVSD | Erie       | 890,978   | 669,610                         | 59,408                | 1,970,024      | 654,934   | 69,822   |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 835,178   | 396,603                         | 30,617                | 1,806,334      | 850,832   | 0        |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 373,666   | 431,418                         | 79,187                | 497,887        | 387,113   | 56,906   |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 1,059,510 | 1,068,335                       | 754,219               | 874,285        | 455,071   | 0        |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 4,418,677 | 2,537,400                       | 376,230               | 3,892,424      | 1,646,007 | 683,970  |
| Four County Career Center                                 | CC/JVSD | Henry      | 1,407,931 | 737,364                         | 63,754                | 1,331,235      | 511,783   | 68,971   |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 248,609   | 328,568                         | 60,800                | 320,809        | 365,871   | 0        |
| Knox County Career Center                                 | CC/JVSD | Knox       | 627,969   | 1,034,026                       | 23,970                | 1,123,551      | 451,072   | 53,131   |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 1,217,314 | 67,902                          | 166,423               | 1,320,421      | 497,680   | 98       |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 505,587   | 110,138                         | 117,607               | 997,324        | 711,285   | 0        |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 543,979   | 1,392,634                       | 23,150                | 994,946        | 433,928   | 324,270  |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 599,916   | 416,192                         | 40,357                | 922,603        | 286,475   | 598,093  |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 1,652,242 | 1,551,086                       | 28,594                | 1,513,508      | 732,332   | 195,052  |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 671,451   | 297,612                         | 54,296                | 1,180,736      | 466,387   | 0        |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 956,012   | 715,332                         | 51,797                | 1,040,170      | 407,670   | 230      |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 689,554   | 184,477                         | 123,634               | 1,153,930      | 434,985   | 145,242  |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 1,743,539 | 538,466                         | 32,457                | 1,795,525      | 543,459   | 230,037  |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 1,631,767 | 888,793                         | 42,379                | 947,966        | 527,968   | 182,698  |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 1,820,102 | 4,748,024                       | 49,900                | 1,871,895      | 906,497   | 490,131  |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 1,078,533 | 999,150                         | 89,291                | 1,729,534      | 828,306   | 226,469  |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 282,840   | 203,439                         | 102,632               | 491,540        | 399,778   | 0        |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 1,100,118 | 500,446                         | 126,080               | 864,125        | 536,337   | 255,709  |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 1,180,637 | 1,066,410                       | 124,921               | 960,986        | 392,501   | 162,050  |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 1,441,068 | 862,379                         | 19,738                | 1,068,647      | 593,965   | 0        |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 564,476   | 799,182                         | 72,956                | 925,470        | 460,245   | 0        |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 322,502   | 411,667                         | 13,112                | 1,297,243      | 374,994   | 0        |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 809,906   | 576,432                         | 15,790                | 324,074        | 253,378   | 36,464   |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 328,053   | 88,906                          | 22,798                | 702,279        | 426,805   | 0        |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 1,137,797 | 91,948                          | 50,046                | 1,952,467      | 578,110   | 27,479   |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 962,575   | 267,167                         | 32,473                | 1,407,356      | 521,714   | 82,227   |

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|                                                |         |            |           | <b>Expenditures (Continued)</b> |                       |                |           |          |
|------------------------------------------------|---------|------------|-----------|---------------------------------|-----------------------|----------------|-----------|----------|
|                                                |         |            |           | <b>Current (Continued)</b>      |                       |                |           |          |
|                                                |         |            |           | <b>Support Services</b>         |                       |                |           |          |
| School                                         | Type    | County     | Pupils    | Instructional<br>Staff          | Board Of<br>Education | Administration | Fiscal    | Business |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 509,744   | 678,466                         | 68,090                | 531,287        | 399,223   | 26,061   |
| Warren County Career Center                    | CC/JVSD | Warren     | 994,456   | 1,001,100                       | 23,990                | 1,702,627      | 553,928   | 18,115   |
| Washington County Career Center                | CC/JVSD | Washington | 179,786   | 276,959                         | 24,924                | 468,616        | 347,139   | 4,554    |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 530,421   | 1,901,995                       | 50,515                | 983,452        | 435,638   | 0        |
| Penta Career Center                            | CC/JVSD | Wood       | 2,672,683 | 2,403,140                       | 81,090                | 1,210,715      | 650,699   | 0        |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 1,281,877 | 1,792,747                       | 55,652                | 653,951        | 475,783   | 0        |
| Brown County Educational Service Center        | ESC     | Brown      | 1,075,549 | 479,832                         | 29,678                | 236,324        | 141,162   | 1,000    |
| Clark County Educational Service Center        | ESC     | Clark      | 2,494,787 | 857,599                         | 61,767                | 669,412        | 187,455   | 1,926    |
| Clermont County Educational Service Center     | ESC     | Clermont   | 9,223,679 | 474,748                         | 213,636               | 434,768        | 262,008   | 0        |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 947,892   | 1,021,514                       | 33,561                | 417,234        | 252,315   | 0        |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 2,637,559 | 1,019,363                       | 28,578                | 350,370        | 313,115   | 0        |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 7,322,759 | 6,547,080                       | 80,047                | 11,130,724     | 1,528,994 | 68,195   |
| North Point Educational Service Center         | ESC     | Erie       | 5,259,574 | 3,401,828                       | 199,231               | 571,669        | 345,956   | 45,413   |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 1,760,768 | 799,087                         | 25,856                | 1,217,023      | 210,943   | 58       |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 8,101,107 | 9,385,343                       | 50,538                | 8,902,562      | 2,221,942 | 460,369  |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 201,505   | 891,772                         | 0                     | 11,641         | 101,049   | 0        |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 376,606   | 1,894,266                       | 49,323                | 1,124,619      | 132,911   | 0        |
| Geauga County Educational Service Center       | ESC     | Geauga     | 4,027,347 | 688,230                         | 20,584                | 1,354,942      | 257,789   | 32,612   |
| Greene County Educational Service Center       | ESC     | Greene     | 4,941,470 | 332,143                         | 23,315                | 1,243,592      | 236,119   | 9,529    |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 41,248    | 375,860                         | 0                     | 41,003         | 0         | 0        |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 8,391,678 | 8,607,926                       | 36,545                | 4,928,374      | 1,093,269 | 515,036  |
| Hancock County Educational Service Center      | ESC     | Hancock    | 0         | 29,737                          | 0                     | 800            | 0         | 0        |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 1,027,922 | 1,681,039                       | 17,155                | 993,708        | 251,887   | 39,920   |
| Knox County Educational Service Center         | ESC     | Knox       | 707,942   | 390,362                         | 21,356                | 707,516        | 108,310   | 0        |
| Lake County Educational Service Center         | ESC     | Lake       | 5,366,102 | 1,813,546                       | 6,465,649             | 1,457,687      | 172,394   | 0        |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 397,977   | 505,662                         | 48,993                | 289,358        | 289,740   | 0        |
| Lorain County Educational Service Center       | ESC     | Lorain     | 1,270,192 | 4,649,938                       | 37,586                | 657,021        | 315,498   | 343,406  |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 4,840,412 | 4,429,443                       | 21,582                | 2,345,568      | 1,045,623 | 72,359   |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 5,724,297 | 5,736,653                       | 56,005                | 771,246        | 614,560   | 468,247  |
| Medina County Educational Service Center       | ESC     | Medina     | 552,071   | 1,548,684                       | 38,502                | 334,860        | 243,028   | 154,004  |
| Miami County Educational Service Center        | ESC     | Miami      | 3,197,428 | 105,745                         | 14,357                | 1,233,174      | 223,321   | 195,794  |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 9,229,664 | 5,735,051                       | 134,045               | 1,609,014      | 675,586   | 79       |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 4,050,632 | 4,609,774                       | 38,658                | 1,341,176      | 459,174   | 0        |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 2,099,886 | 593,861                         | 53,859                | 446,211        | 142,324   | 22,472   |
| Portage County Educational Service Center      | ESC     | Portage    | 1,792,377 | 1,239,475                       | 287,357               | 823,159        | 309,573   | 95,364   |
| Putnam County Educational Service Center       | ESC     | Putnam     | 865,578   | 572,549                         | 31,639                | 221,022        | 345,995   | 2,784    |
| Ross-Pike Educational Service District         | ESC     | Ross       | 1,725,376 | 2,333,859                       | 74,963                | 908,119        | 328,474   | 0        |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 2,285,181 | 1,461,307                       | 35,382                | 662,160        | 289,489   | 0        |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 3,990,316 | 4,181,221                       | 82,735                | 2,827,154      | 910,385   | 185,200  |
| Stark County Educational Service Center        | ESC     | Stark      | 3,827,566 | 4,032,556                       | 21,856                | 3,804,594      | 497,120   | 676,758  |
| Summit County Educational Service Center       | ESC     | Summit     | 3,526,026 | 4,196,284                       | 49,984                | 997,252        | 418,076   | 33,335   |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 4,022,022 | 1,390,058                       | 70,014                | 1,611,514      | 337,851   | 19,012   |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 2,724,870 | 2,633,275                       | 29,428                | 591,211        | 328,264   | 192,869  |
| Wood County Educational Service Center         | ESC     | Wood       | 5,204,199 | 591,279                         | 26,616                | 1,153,791      | 932,332   | 0        |

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|                                                          |        |           |           | <b>Expenditures (Continued)</b> |                       |                |           |          |
|----------------------------------------------------------|--------|-----------|-----------|---------------------------------|-----------------------|----------------|-----------|----------|
|                                                          |        |           |           | <b>Current (Continued)</b>      |                       |                |           |          |
|                                                          |        |           |           | <b>Support Services</b>         |                       |                |           |          |
| School                                                   | Type   | County    | Pupils    | Instructional<br>Staff          | Board Of<br>Education | Administration | Fiscal    | Business |
| Adams County/Ohio Valley School District                 | School | Adams     | 1,537,661 | 647,838                         | 89,597                | 2,620,080      | 1,077,747 | 49,726   |
| Manchester Local School District                         | School | Adams     | 575,689   | 432,650                         | 53,276                | 804,228        | 529,711   | 0        |
| Delphos City School District                             | School | Allen     | 525,716   | 97,051                          | 29,020                | 946,599        | 313,196   | 0        |
| Ashland City School District                             | School | Ashland   | 1,510,229 | 1,103,149                       | 177,882               | 2,038,470      | 845,485   | 382,384  |
| Hillsdale Local School District                          | School | Ashland   | 503,775   | 175,734                         | 107,748               | 893,307        | 334,067   | 0        |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 540,932   | 591,870                         | 25,610                | 1,104,443      | 384,030   | 11,053   |
| Mapleton Local School District                           | School | Ashland   | 337,961   | 235,747                         | 50,726                | 692,659        | 330,349   | 200      |
| Ashtabula Area City School District                      | School | Ashtabula | 2,187,921 | 804,949                         | 205,992               | 2,338,615      | 862,245   | 649,370  |
| Buckeye Local School District                            | School | Ashtabula | 628,813   | 236,000                         | 38,771                | 1,349,905      | 481,605   | 86,832   |
| Conneaut Area City School District                       | School | Ashtabula | 831,431   | 556,756                         | 25,583                | 1,710,633      | 440,992   | 0        |
| Geneva Area City School District                         | School | Ashtabula | 1,108,594 | 275,686                         | 16,259                | 1,841,746      | 558,762   | 14,436   |
| Grand Valley Local School District                       | School | Ashtabula | 510,558   | 103,780                         | 17,352                | 1,253,261      | 330,151   | 23,777   |
| Jefferson Area Local School District                     | School | Ashtabula | 536,006   | 332,114                         | 17,284                | 1,171,713      | 513,355   | 8,670    |
| Athens City School District                              | School | Athens    | 2,347,062 | 732,139                         | 115,105               | 2,178,499      | 640,386   | 451,602  |
| Federal-Hocking Local School District                    | School | Athens    | 96,642    | 1,261                           | 0                     | 47,750         | 18,594    | 0        |
| Nelsonville-York City School District                    | School | Athens    | 495,374   | 386,092                         | 74,002                | 1,216,953      | 307,334   | 0        |
| Trimble Local School District                            | School | Athens    | 409,852   | 243,986                         | 138,792               | 703,291        | 252,183   | 0        |
| Minster Local School District                            | School | Auglaize  | 686,679   | 232,817                         | 25,244                | 499,096        | 271,034   | 0        |
| New Bremen Local School District                         | School | Auglaize  | 570,360   | 299,883                         | 50,116                | 739,662        | 186,751   | 0        |
| Barnesville Exempted Village School District             | School | Belmont   | 894,927   | 466,753                         | 67,000                | 586,674        | 597,463   | 28,928   |
| Bellaire Local School District                           | School | Belmont   | 1,499,549 | 54,860                          | 20,261                | 887,588        | 478,309   | 0        |
| Bridgeport Exempted Village School District              | School | Belmont   | 327,220   | 313,810                         | 40,752                | 667,325        | 303,589   | 41,306   |
| Martins Ferry City School District                       | School | Belmont   | 544,235   | 284,227                         | 39,099                | 1,055,887      | 352,065   | 0        |
| Shadyside Local School District                          | School | Belmont   | 204,932   | 87,436                          | 31,249                | 643,584        | 278,241   | 0        |
| St. Clairsville-Richland City School District            | School | Belmont   | 724,290   | 32,803                          | 16,707                | 899,977        | 516,692   | 2,662    |
| Union Local School District                              | School | Belmont   | 524,340   | 314,776                         | 85,564                | 1,058,256      | 356,765   | 0        |
| Eastern Local School District                            | School | Brown     | 381,162   | 31,236                          | 31,168                | 1,060,411      | 460,062   | 4,157    |
| Fayetteville-Perry Local School District                 | School | Brown     | 446,401   | 268,614                         | 60,623                | 638,453        | 309,219   | 0        |
| Western Brown Local School District                      | School | Brown     | 1,237,817 | 304,760                         | 20,759                | 2,030,910      | 562,212   | 0        |
| Edgewood City School District                            | School | Butler    | 2,062,615 | 1,119,658                       | 148,698               | 1,935,775      | 734,750   | 108,498  |
| Fairfield City School District                           | School | Butler    | 3,582,871 | 2,128,766                       | 8,060                 | 6,943,686      | 1,185,973 | 245,941  |
| Lakota Local School District                             | School | Butler    | 9,688,119 | 1,240,670                       | 93,640                | 11,307,165     | 2,489,768 | 368,598  |
| Madison Local School District                            | School | Butler    | 765,663   | 351,007                         | 64,947                | 1,015,861      | 220,182   | 2,562    |
| Middletown City School District                          | School | Butler    | 4,424,408 | 3,417,238                       | 66,159                | 4,656,085      | 784,141   | 209,442  |
| Monroe Local School District                             | School | Butler    | 891,394   | 807,119                         | 136,622               | 1,295,411      | 546,955   | 76,137   |
| New Miami Local School District                          | School | Butler    | 344,767   | 71,406                          | 51,790                | 813,637        | 190,344   | 8,748    |
| Ross Local School District                               | School | Butler    | 1,002,455 | 335,997                         | 38,249                | 1,836,539      | 650,902   | 0        |
| Talawanda School District                                | School | Butler    | 1,752,274 | 700,713                         | 74,443                | 2,189,871      | 1,234,981 | 12,542   |
| Brown Local School District                              | School | Carroll   | 278,521   | 240,533                         | 264,065               | 715,346        | 239,742   | 0        |
| Carrollton Exempted Village School District              | School | Carroll   | 1,581,709 | 608,297                         | 21,414                | 1,760,799      | 537,038   | 67,532   |
| Mechanicsburg Exempted Village School District           | School | Champaign | 291,830   | 355,890                         | 48,163                | 784,816        | 229,621   | 0        |
| Triad Local School District                              | School | Champaign | 543,405   | 275,603                         | 4,904                 | 794,728        | 339,476   | 8,284    |
| Clark Shawnee Local School District                      | School | Clark     | 808,184   | 377,282                         | 102,388               | 1,596,597      | 462,834   | 6,988    |
| Greenon Local School District                            | School | Clark     | 814,107   | 295,222                         | 102,523               | 1,463,727      | 484,851   | 93,704   |

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| Expenditures (Continued)                                  |        |            |           |                     |                    |                |           |           |
|-----------------------------------------------------------|--------|------------|-----------|---------------------|--------------------|----------------|-----------|-----------|
| Current (Continued)                                       |        |            |           |                     |                    |                |           |           |
| Support Services                                          |        |            |           |                     |                    |                |           |           |
| School                                                    | Type   | County     | Pupils    | Instructional Staff | Board Of Education | Administration | Fiscal    | Business  |
| Northeastern Local School District                        | School | Clark      | 1,837,255 | 1,112,458           | 69,422             | 2,651,093      | 737,683   | 0         |
| Northwestern Local School District                        | School | Clark      | 1,026,999 | 411,372             | 84,781             | 1,023,055      | 515,498   | 0         |
| Southeastern Local School District                        | School | Clark      | 373,482   | 181,759             | 20,714             | 534,312        | 256,707   | 0         |
| Springfield City School District                          | School | Clark      | 7,249,731 | 4,197,510           | 155,191            | 7,476,384      | 1,684,117 | 279,331   |
| Tecumseh Local School District                            | School | Clark      | 1,851,876 | 828,852             | 64,356             | 2,588,644      | 641,806   | 76,015    |
| Batavia Local School District                             | School | Clermont   | 440,641   | 181,338             | 227,215            | 1,320,507      | 604,145   | 0         |
| Bethel-Tate Local School District                         | School | Clermont   | 835,256   | 329,276             | 21,303             | 1,153,058      | 383,166   | 0         |
| Clermont Northeastern Local School District               | School | Clermont   | 662,157   | 51,570              | 52,220             | 923,927        | 488,613   | 56,168    |
| Felicity-Franklin Local School District                   | School | Clermont   | 567,740   | 259,919             | 14,668             | 760,468        | 323,117   | 0         |
| Goshen Local School District                              | School | Clermont   | 1,966,879 | 907,996             | 28,129             | 1,737,956      | 567,748   | 274,603   |
| Milford Exempted Village School District                  | School | Clermont   | 2,997,247 | 1,215,092           | 153,028            | 3,100,011      | 1,522,946 | 365,324   |
| New Richmond Exempted Village School District             | School | Clermont   | 1,247,741 | 123,368             | 104,469            | 1,635,840      | 934,241   | 0         |
| West Clermont Local School District                       | School | Clermont   | 4,884,943 | 3,686,732           | 128,903            | 4,331,254      | 1,733,602 | 58,721    |
| Williamsburg Local School District                        | School | Clermont   | 357,014   | 118,970             | 19,161             | 639,956        | 344,119   | 0         |
| Blanchester Local School District                         | School | Clinton    | 424,582   | 677,766             | 37,887             | 1,540,429      | 415,195   | 9,010     |
| Clinton Massie Local School District                      | School | Clinton    | 942,367   | 402,976             | 40,557             | 1,048,377      | 421,962   | 0         |
| East Clinton Local School District                        | School | Clinton    | 486,280   | 393,974             | 59,203             | 982,435        | 302,827   | 3,740     |
| Wilmington City School District                           | School | Clinton    | 1,306,727 | 829,468             | 89,719             | 1,410,616      | 709,033   | 181,711   |
| Beaver Local School District                              | School | Columbiana | 736,106   | 500,430             | 28,170             | 1,603,163      | 527,653   | 0         |
| Columbiana Exempted Village School District               | School | Columbiana | 432,301   | 412,047             | 35,375             | 770,652        | 421,152   | 0         |
| Crestview Local School District                           | School | Columbiana | 515,397   | 366,333             | 16,882             | 1,063,706      | 353,460   | 0         |
| East Liverpool City School District                       | School | Columbiana | 1,689,988 | 1,050,500           | 130,281            | 1,583,226      | 577,748   | 1,370     |
| East Palestine City School District                       | School | Columbiana | 789,531   | 325,031             | 25,230             | 825,172        | 307,959   | 820,032   |
| Lisbon Exempted Village School District                   | School | Columbiana | 527,587   | 318,171             | 35,150             | 753,793        | 294,804   | 0         |
| Salem City School District                                | School | Columbiana | 1,002,548 | 291,576             | 30,939             | 1,752,369      | 464,939   | 14,560    |
| Southern Local School District                            | School | Columbiana | 820,600   | 551,296             | 1,258,779          | 911,761        | 251,737   | 66,038    |
| United Local School District                              | School | Columbiana | 540,414   | 449,657             | 78,100             | 983,859        | 334,779   | 152,444   |
| Wellsville Local School District                          | School | Columbiana | 458,193   | 158,711             | 18,735             | 744,634        | 315,374   | 0         |
| Coshocton City School District                            | School | Coshocton  | 664,228   | 862,748             | 83,041             | 1,320,423      | 519,697   | 376,023   |
| Ridgewood Local School District                           | School | Coshocton  | 478,371   | 458,904             | 30,350             | 739,123        | 382,637   | 36,713    |
| River View Local School District                          | School | Coshocton  | 814,975   | 787,509             | 94,759             | 1,672,311      | 666,663   | 0         |
| Buckeye Central Local School District                     | School | Crawford   | 301,954   | 59,080              | 20,097             | 893,452        | 298,823   | 0         |
| Bucyrus City School District                              | School | Crawford   | 625,498   | 154,951             | 62,468             | 1,251,038      | 482,892   | 665,372   |
| Colonel Crawford Local School District                    | School | Crawford   | 707,836   | 285,312             | 24,508             | 754,053        | 350,922   | 2,278     |
| Galion City School District                               | School | Crawford   | 922,607   | 404,219             | 61,116             | 1,355,530      | 518,524   | 0         |
| Wynford Local School District                             | School | Crawford   | 949,224   | 336,200             | 7,686              | 761,141        | 415,158   | 12,616    |
| Bay Village City School District                          | School | Cuyahoga   | 3,122,479 | 1,065,174           | 33,180             | 2,184,601      | 666,412   | 392,765   |
| Beachwood City School District                            | School | Cuyahoga   | 2,491,157 | 2,005,568           | 424,218            | 2,265,053      | 1,041,887 | 288,951   |
| Bedford City School District                              | School | Cuyahoga   | 3,241,612 | 1,992,930           | 83,190             | 4,088,382      | 1,301,579 | 725,838   |
| Berea City School District                                | School | Cuyahoga   | 5,013,480 | 1,980,267           | 30,981             | 5,092,297      | 1,871,639 | 902,132   |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 3,105,713 | 1,671,767           | 142,636            | 2,933,324      | 1,088,902 | 426,727   |
| Brooklyn City School District                             | School | Cuyahoga   | 1,611,115 | 220,156             | 56,175             | 1,688,531      | 714,816   | 59,029    |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 1,330,609 | 1,083,004           | 74,759             | 2,457,317      | 914,017   | 132,302   |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 7,779,443 | 5,579,026           | 702,812            | 7,264,881      | 2,898,090 | 1,620,092 |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Expenditures (Continued)</b>              |        |           |            |                     |                    |                |            |           |
|----------------------------------------------|--------|-----------|------------|---------------------|--------------------|----------------|------------|-----------|
| <b>Current (Continued)</b>                   |        |           |            |                     |                    |                |            |           |
| <b>Support Services</b>                      |        |           |            |                     |                    |                |            |           |
| School                                       | Type   | County    | Pupils     | Instructional Staff | Board Of Education | Administration | Fiscal     | Business  |
| Cleveland Municipal School District          | School | Cuyahoga  | 34,740,999 | 31,412,749          | 268,543            | 40,298,245     | 12,268,155 | 1,571,515 |
| Cuyahoga Heights Local School District       | School | Cuyahoga  | 600,216    | 465,632             | 31,500             | 1,539,767      | 449,953    | 24,865    |
| East Cleveland City School District          | School | Cuyahoga  | 3,319,698  | 3,531,784           | 33,807             | 4,131,877      | 1,695,465  | 478,399   |
| Euclid City School District                  | School | Cuyahoga  | 6,415,143  | 3,016,902           | 127,451            | 5,470,888      | 1,973,807  | 734,904   |
| Fairview Park City School District           | School | Cuyahoga  | 1,315,830  | 454,886             | 63,735             | 1,514,324      | 816,874    | 15,969    |
| Garfield Heights City School District        | School | Cuyahoga  | 2,634,273  | 2,121,893           | 78,225             | 3,558,412      | 1,059,254  | 558,143   |
| Independence Local School District           | School | Cuyahoga  | 791,780    | 638,636             | 176,359            | 1,104,714      | 605,862    | 149,408   |
| Lakewood City School District                | School | Cuyahoga  | 4,264,637  | 2,963,474           | 330,734            | 3,329,805      | 1,811,376  | 734,849   |
| Maple Heights City School District           | School | Cuyahoga  | 2,195,414  | 1,048,608           | 79,837             | 3,337,798      | 1,242,809  | 460,654   |
| Mayfield City School District                | School | Cuyahoga  | 5,338,780  | 5,535,405           | 109,295            | 3,865,454      | 1,944,674  | 360,701   |
| North Olmsted City School District           | School | Cuyahoga  | 5,482,434  | 1,182,989           | 280,277            | 3,444,412      | 1,310,947  | 204,997   |
| North Royalton City School District          | School | Cuyahoga  | 3,019,297  | 2,415,954           | 38,560             | 3,040,446      | 1,303,512  | 359,745   |
| Olmsted Falls City School District           | School | Cuyahoga  | 2,004,542  | 1,063,234           | 215,496            | 2,481,300      | 960,360    | 0         |
| Orange City School District                  | School | Cuyahoga  | 3,465,007  | 1,184,272           | 78,372             | 3,458,087      | 1,312,083  | 589,603   |
| Parma City School District                   | School | Cuyahoga  | 11,376,906 | 3,873,699           | 972,681            | 9,976,092      | 3,355,383  | 1,481,916 |
| Richmond Heights Local School District       | School | Cuyahoga  | 831,102    | 192,346             | 322,767            | 1,082,450      | 596,662    | 67,822    |
| Rocky River City School District             | School | Cuyahoga  | 2,179,148  | 813,764             | 35,077             | 1,986,935      | 1,004,009  | 614,260   |
| Shaker Heights City School District          | School | Cuyahoga  | 5,827,220  | 3,779,186           | 35,491             | 5,877,268      | 2,690,822  | 768,648   |
| Solon City School District                   | School | Cuyahoga  | 3,620,908  | 1,548,770           | 44,919             | 4,060,458      | 1,898,786  | 1,054,647 |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 4,052,955  | 1,090,142           | 300,179            | 3,920,168      | 2,337,540  | 411,328   |
| Strongsville City School District            | School | Cuyahoga  | 4,903,441  | 2,525,001           | 35,114             | 4,496,168      | 1,931,692  | 632,364   |
| Warrensville Heights City School District    | School | Cuyahoga  | 835,982    | 1,214,812           | 119,275            | 2,502,380      | 1,263,456  | 1,455,317 |
| Westlake City School District                | School | Cuyahoga  | 3,766,263  | 1,878,517           | 50,915             | 2,984,298      | 1,452,074  | 467,070   |
| Greenville City School District              | School | Darke     | 1,444,200  | 673,020             | 85,636             | 2,191,861      | 826,133    | 11,753    |
| Ayersville Local School District             | School | Defiance  | 270,004    | 513,630             | 32,482             | 610,347        | 336,561    | 0         |
| Big Walnut Local School District             | School | Delaware  | 1,404,784  | 520,524             | 167,021            | 2,877,151      | 1,059,667  | 53,922    |
| Buckeye Valley Local School District         | School | Delaware  | 1,111,459  | 370,053             | 170,600            | 1,949,992      | 598,357    | 0         |
| Delaware City School District                | School | Delaware  | 2,863,936  | 1,196,884           | 179,140            | 3,298,393      | 1,250,327  | 400,554   |
| Olentangy Local School District              | School | Delaware  | 7,681,474  | 3,348,123           | 526,544            | 8,144,845      | 3,684,295  | 518,948   |
| Edison Local School District                 | School | Erie      | 666,483    | 381,445             | 87,824             | 1,121,703      | 372,594    | 0         |
| Huron City School District                   | School | Erie      | 810,273    | 288,252             | 140,650            | 1,531,412      | 509,086    | 0         |
| Kelleys Island Local School District         | School | Erie      | 858        | 115,590             | 22,381             | 221,745        | 72,805     | 0         |
| Margaretta Local School District             | School | Erie      | 692,431    | 821,470             | 182,739            | 970,535        | 411,301    | 0         |
| Perkins Local School District                | School | Erie      | 1,540,304  | 529,465             | 159,501            | 1,647,837      | 505,703    | 1,815     |
| Sandusky City School District                | School | Erie      | 2,164,420  | 1,764,700           | 203,832            | 2,848,770      | 822,485    | 273,063   |
| Vermilion Local School District              | School | Erie      | 2,146,489  | 1,116,924           | 154,876            | 1,659,899      | 613,723    | 118,728   |
| Amanda-Clearcreek Local School District      | School | Fairfield | 734,633    | 393,212             | 168,250            | 1,188,855      | 405,851    | 18,180    |
| Bloom-Carroll Local School District          | School | Fairfield | 803,277    | 626,483             | 202,974            | 1,853,927      | 333,015    | 0         |
| Fairfield Union Local School District        | School | Fairfield | 893,414    | 555,680             | 35,104             | 1,313,154      | 598,133    | 0         |
| Lancaster City School District               | School | Fairfield | 3,508,400  | 2,309,927           | 67,899             | 4,328,975      | 1,500,199  | 293,807   |
| Liberty Union-Thurston Local School District | School | Fairfield | 701,795    | 415,425             | 104,935            | 893,037        | 576,363    | 0         |
| Pickerington Local School District           | School | Fairfield | 5,969,392  | 4,473,080           | 651,376            | 7,530,249      | 1,925,144  | 390,550   |
| Miami Trace Local School District            | School | Fayette   | 1,636,433  | 1,004,695           | 31,087             | 2,438,988      | 794,043    | 139,992   |
| Washington Court House City School District  | School | Fayette   | 836,588    | 1,077,296           | 18,768             | 1,871,639      | 590,950    | 17,079    |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                 |        |          |            | <b>Expenditures (Continued)</b> |                       |                |            |           |
|-------------------------------------------------|--------|----------|------------|---------------------------------|-----------------------|----------------|------------|-----------|
|                                                 |        |          |            | <b>Current (Continued)</b>      |                       |                |            |           |
|                                                 |        |          |            | <b>Support Services</b>         |                       |                |            |           |
| School                                          | Type   | County   | Pupils     | Instructional<br>Staff          | Board Of<br>Education | Administration | Fiscal     | Business  |
| Canal Winchester Local School District          | School | Franklin | 1,880,442  | 437,132                         | 70,579                | 2,939,691      | 922,214    | 8,791     |
| Columbus City School District                   | School | Franklin | 55,185,043 | 48,261,106                      | 139,119               | 38,623,087     | 12,877,708 | 3,103,788 |
| Dublin City School District                     | School | Franklin | 11,032,865 | 7,158,576                       | 0                     | 12,976,444     | 4,103,600  | 938,535   |
| Gahanna-Jefferson City School District          | School | Franklin | 3,917,728  | 3,061,859                       | 0                     | 7,653,250      | 1,695,186  | 282       |
| Grandview Heights City School District          | School | Franklin | 1,290,084  | 1,450,690                       | 341,110               | 1,104,300      | 627,025    | 299,437   |
| Groveport Madison Local School District         | School | Franklin | 3,871,080  | 1,887,829                       | 72,568                | 4,797,712      | 2,236,279  | 102,644   |
| Hamilton Local School District                  | School | Franklin | 1,138,015  | 598,100                         | 10,928                | 2,464,633      | 2,086,189  | 0         |
| Hilliard City School District                   | School | Franklin | 12,716,233 | 9,066,018                       | 353,808               | 9,011,498      | 4,453,492  | 1,080,101 |
| New Albany-Plain Local School District          | School | Franklin | 4,886,880  | 2,842,083                       | 0                     | 3,990,694      | 0          | 1,809,664 |
| Southwestern City School District               | School | Franklin | 10,064,950 | 7,649,659                       | 42,800                | 17,076,332     | 3,940,769  | 943,096   |
| Upper Arlington City School District            | School | Franklin | 5,681,604  | 4,455,058                       | 33,783                | 4,877,824      | 1,986,945  | 491,690   |
| Westerville City School District                | School | Franklin | 12,550,934 | 4,935,081                       | 663,021               | 10,420,192     | 2,423,238  | 765,024   |
| Whitehall City School District                  | School | Franklin | 1,827,437  | 1,684,125                       | 156,818               | 3,054,041      | 652,071    | 2,920     |
| Worthington City School District                | School | Franklin | 6,965,026  | 5,334,637                       | 35,716                | 9,162,957      | 0          | 3,135,910 |
| Archbold Area Local School District             | School | Fulton   | 933,062    | 583,780                         | 30,616                | 732,150        | 356,564    | 0         |
| Wauseon Exempted Village School District        | School | Fulton   | 488,202    | 427,048                         | 36,011                | 1,342,975      | 438,256    | 74,077    |
| Gallia Local School District                    | School | Gallia   | 499,953    | 807,954                         | 92,203                | 2,178,092      | 807,776    | 21,088    |
| Gallipolis City School District                 | School | Gallia   | 1,165,581  | 699,474                         | 68,726                | 1,734,849      | 491,749    | 431       |
| Berkshire Local School District                 | School | Geauga   | 575,935    | 293,572                         | 76,731                | 1,206,405      | 422,157    | 2,904     |
| Cardinal Local School District                  | School | Geauga   | 500,409    | 252,695                         | 31,289                | 1,041,991      | 414,826    | 78,159    |
| Kenston Local School District                   | School | Geauga   | 2,316,488  | 1,658,448                       | 49,177                | 2,797,491      | 1,122,444  | 42,448    |
| Ledgemont Local School District                 | School | Geauga   | 157,299    | 3,943                           | 121,486               | 629,601        | 328,837    | 9,003     |
| West Geauga Local School District               | School | Geauga   | 1,746,208  | 1,148,504                       | 103,810               | 1,753,638      | 626,813    | 283,899   |
| Beavercreek City School District                | School | Greene   | 4,973,588  | 2,173,509                       | 101,522               | 4,658,069      | 1,311,644  | 235,370   |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 1,086,864  | 953,619                         | 80,397                | 2,048,934      | 557,899    | 89,100    |
| Cedar Cliff Local School District               | School | Greene   | 380,018    | 283,963                         | 24,081                | 660,929        | 312,230    | 69        |
| Fairborn City School District                   | School | Greene   | 2,621,854  | 639,021                         | 61,264                | 2,954,760      | 714,947    | 286,021   |
| Greeneview Local School District                | School | Greene   | 771,546    | 304,622                         | 64,810                | 1,324,677      | 379,468    | 0         |
| Xenia Community School District                 | School | Greene   | 2,656,758  | 1,399,416                       | 60,794                | 3,504,092      | 755,808    | 637,278   |
| Yellow Springs Exempted Village School District | School | Greene   | 453,913    | 265,157                         | 60,503                | 782,906        | 329,898    | 3,313     |
| Cambridge City School District                  | School | Guernsey | 1,512,264  | 434,565                         | 94,035                | 1,477,677      | 611,898    | 31,668    |
| East Guernsey Local School District             | School | Guernsey | 968,765    | 291,444                         | 71,626                | 815,873        | 421,252    | 0         |
| Rolling Hills Local School District             | School | Guernsey | 465,293    | 910,537                         | 25,273                | 1,504,105      | 541,985    | 0         |
| Cincinnati City School District                 | School | Hamilton | 39,025,863 | 21,269,377                      | 401,626               | 30,582,949     | 8,289,888  | 1,332,834 |
| Deer Park Community City School District        | School | Hamilton | 664,671    | 888,128                         | 109,645               | 1,187,774      | 455,861    | 69,850    |
| Finneytown Local School District                | School | Hamilton | 1,356,374  | 265,194                         | 28,389                | 1,098,533      | 514,441    | 313,532   |
| Forest Hills Local School District              | School | Hamilton | 5,109,089  | 3,950,219                       | 47,499                | 5,058,304      | 1,489,882  | 233,992   |
| Indian Hill Exempted Village School District    | School | Hamilton | 2,440,188  | 1,758,742                       | 19,134                | 2,583,468      | 800,157    | 68,517    |
| Loveland City School District                   | School | Hamilton | 3,118,604  | 1,318,510                       | 78,393                | 2,813,661      | 1,071,496  | 174,706   |
| Madeira City School District                    | School | Hamilton | 1,349,604  | 425,246                         | 46,301                | 1,263,662      | 603,276    | 60,817    |
| Mariemont City School District                  | School | Hamilton | 1,542,222  | 886,042                         | 11,812                | 1,371,926      | 538,574    | 1,389     |
| Mt. Healthy City School District                | School | Hamilton | 2,652,092  | 1,821,299                       | 84,870                | 2,447,977      | 792,331    | 162,599   |
| North College Hill City School District         | School | Hamilton | 1,181,974  | 493,286                         | 43,746                | 987,466        | 317,190    | 12,952    |
| Northwest Local School District                 | School | Hamilton | 5,422,641  | 2,324,603                       | 62,676                | 5,673,717      | 1,862,236  | 435,194   |

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| <b>Expenditures (Continued)</b>                 |        |           |           |                        |                       |                |           |          |
|-------------------------------------------------|--------|-----------|-----------|------------------------|-----------------------|----------------|-----------|----------|
| <b>Current (Continued)</b>                      |        |           |           |                        |                       |                |           |          |
| <b>Support Services</b>                         |        |           |           |                        |                       |                |           |          |
| School                                          | Type   | County    | Pupils    | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal    | Business |
| Norwood City School District                    | School | Hamilton  | 1,899,844 | 827,428                | 15,377                | 1,596,972      | 537,362   | 0        |
| Oak Hills Local School District                 | School | Hamilton  | 5,530,670 | 4,116,220              | 160,001               | 5,258,504      | 1,175,339 | 102,600  |
| Princeton City School District                  | School | Hamilton  | 4,308,172 | 2,867,210              | 226,937               | 5,298,769      | 1,434,580 | 131,485  |
| Reading Community City School District          | School | Hamilton  | 1,028,151 | 400,717                | 69,322                | 1,465,827      | 429,459   | 0        |
| Southwest Local School District                 | School | Hamilton  | 1,719,469 | 342,245                | 35,052                | 2,553,079      | 973,926   | 0        |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 1,231,841 | 369,281                | 18,155                | 949,799        | 491,856   | 0        |
| Sycamore Community City School District         | School | Hamilton  | 5,368,919 | 2,288,586              | 37,864                | 5,628,492      | 1,726,583 | 82,217   |
| Three Rivers Local School District              | School | Hamilton  | 1,525,872 | 785,532                | 51,719                | 1,799,431      | 776,942   | 0        |
| Winton Woods City School District               | School | Hamilton  | 2,344,014 | 1,792,075              | 123,806               | 3,649,796      | 1,241,900 | 493,206  |
| Wyoming City School District                    | School | Hamilton  | 1,489,559 | 1,032,588              | 154,111               | 1,685,875      | 842,300   | 2,123    |
| Arcadia Local School District                   | School | Hancock   | 228,370   | 225,572                | 27,899                | 558,991        | 204,609   | 0        |
| Arlington Local School District                 | School | Hancock   | 256,853   | 145,965                | 41,154                | 510,493        | 217,843   | 0        |
| Findlay City School District                    | School | Hancock   | 2,524,652 | 2,400,412              | 147,509               | 3,634,690      | 1,200,695 | 338,924  |
| Liberty Benton Local School District            | School | Hancock   | 1,053,086 | 1,004,146              | 25,681                | 993,952        | 320,673   | 1,645    |
| Van Buren Local School District                 | School | Hancock   | 580,949   | 358,860                | 52,981                | 707,658        | 378,101   | 0        |
| Conotton Valley Union Local School District     | School | Harrison  | 188,198   | 98,620                 | 28,307                | 498,880        | 194,369   | 0        |
| Holgate Local School District                   | School | Henry     | 888       | 131,048                | 0                     | 305            | 17,800    | 0        |
| Liberty Center Local School District            | School | Henry     | 713,711   | 418,632                | 77,773                | 929,688        | 414,696   | 0        |
| Napoleon Area City School District              | School | Henry     | 1,085,179 | 947,998                | 48,653                | 1,329,112      | 633,622   | 0        |
| Patrick Henry Local School District             | School | Henry     | 1,703     | 0                      | 0                     | 8,318          | 15,462    | 0        |
| Fairfield Local School District                 | School | Highland  | 370,880   | 162,001                | 34,784                | 622,365        | 281,359   | 156,404  |
| Greenfield Exempted Village School District     | School | Highland  | 1,080,441 | 405,893                | 48,821                | 1,773,796      | 434,895   | 0        |
| Hillsboro City School District                  | School | Highland  | 1,129,627 | 769,328                | 43,354                | 1,832,891      | 572,707   | 6,178    |
| Lynchburg Clay Local School District            | School | Highland  | 602,070   | 236,805                | 37,946                | 1,001,962      | 336,456   | 15,972   |
| Logan-Hocking Local School District             | School | Hocking   | 2,326,968 | 1,533,437              | 136,312               | 2,890,330      | 1,008,555 | 0        |
| East Holmes Local School District               | School | Holmes    | 928,760   | 642,421                | 35,886                | 1,667,680      | 497,080   | 33,197   |
| West Holmes Local School District               | School | Holmes    | 782,458   | 953,163                | 34,513                | 1,965,126      | 581,540   | 1,440    |
| Bellevue City School District                   | School | Huron     | 1,765,188 | 599,095                | 22,631                | 1,318,212      | 567,558   | 8,600    |
| Monroeville Local School District               | School | Huron     | 259,289   | 340,497                | 7,530                 | 618,626        | 347,052   | 8,361    |
| New London Local School District                | School | Huron     | 496,970   | 143,684                | 17,246                | 748,219        | 293,126   | 22,761   |
| Norwalk City School District                    | School | Huron     | 1,205,808 | 243,502                | 250,691               | 1,923,199      | 551,775   | 63,955   |
| South Central Local School District             | School | Huron     | 367,804   | 378,119                | 32,082                | 845,438        | 236,722   | 0        |
| Western Reserve Local School District           | School | Huron     | 200,286   | 555,665                | 89,333                | 962,196        | 475,720   | 23,226   |
| Willard City School District                    | School | Huron     | 654,415   | 710,303                | 424,955               | 1,450,146      | 777,688   | 20,899   |
| Wellston City School District                   | School | Jackson   | 478,788   | 702,617                | 236,789               | 1,227,249      | 448,801   | 0        |
| Buckeye Local School District                   | School | Jefferson | 1,002,423 | 303,319                | 114,049               | 2,042,996      | 517,276   | 34,287   |
| Edison Local School District                    | School | Jefferson | 471,111   | 835,272                | 151,233               | 1,327,651      | 447,045   | 62,721   |
| Indian Creek Local School District              | School | Jefferson | 686,180   | 635,624                | 15,780                | 1,669,559      | 449,897   | 0        |
| Steubenville City School District               | School | Jefferson | 703,840   | 534,722                | 90,280                | 1,718,289      | 471,603   | 215,514  |
| Toronto City School District                    | School | Jefferson | 224,781   | 120,821                | 16,010                | 885,876        | 287,021   | 81,595   |
| Kirtland Local School District                  | School | Lake      | 1,039,823 | 435,784                | 198,419               | 1,030,161      | 507,635   | 18,177   |
| Mentor Exempted Village School District         | School | Lake      | 6,430,727 | 4,074,390              | 351,365               | 5,726,319      | 2,806,123 | 600,837  |
| Perry Local School District                     | School | Lake      | 1,670,946 | 1,897,767              | 67,157                | 1,520,933      | 545,394   | 204,530  |
| Riverside Local School District                 | School | Lake      | 2,599,243 | 416,030                | 18,359                | 4,173,943      | 1,125,507 | 13,217   |

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| <b>Expenditures (Continued)</b>                   |        |          |            |                        |                       |                |           |          |
|---------------------------------------------------|--------|----------|------------|------------------------|-----------------------|----------------|-----------|----------|
| <b>Current (Continued)</b>                        |        |          |            |                        |                       |                |           |          |
| <b>Support Services</b>                           |        |          |            |                        |                       |                |           |          |
| School                                            | Type   | County   | Pupils     | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal    | Business |
| Willoughby-Eastlake City School District          | School | Lake     | 5,250,078  | 7,670,457              | 59,782                | 5,248,196      | 2,106,194 | 640,346  |
| Chesapeake Union Exempted Village School District | School | Lawrence | 580,091    | 695,762                | 60,815                | 1,031,426      | 356,125   | 0        |
| Dawson-Bryant Local School District               | School | Lawrence | 564,857    | 177,613                | 58,902                | 807,563        | 349,411   | 14,481   |
| Fairland Local School District                    | School | Lawrence | 605,695    | 370,383                | 139,726               | 1,146,221      | 354,554   | 46,871   |
| Ironton City School District                      | School | Lawrence | 759,956    | 89,658                 | 286,032               | 984,703        | 637,179   | 0        |
| Rock Hill Local School District                   | School | Lawrence | 580,146    | 526,208                | 375,946               | 1,329,041      | 367,618   | 0        |
| South Point Local School District                 | School | Lawrence | 564,934    | 461,206                | 73,855                | 1,245,093      | 428,164   | 0        |
| Symmes Valley Local School District               | School | Lawrence | 319,484    | 183,200                | 69,090                | 399,689        | 379,789   | 0        |
| Granville Exempted Village School District        | School | Licking  | 1,739,589  | 935,198                | 28,615                | 1,500,568      | 867,060   | 85,217   |
| Heath City School District                        | School | Licking  | 597,979    | 243,751                | 80,043                | 1,459,945      | 536,825   | 14,330   |
| Johnstown-Monroe Local School District            | School | Licking  | 386,117    | 474,399                | 109,754               | 987,109        | 468,003   | 1,440    |
| Lakewood Local School District                    | School | Licking  | 1,471,483  | 324,617                | 94,778                | 1,816,665      | 692,505   | 22,110   |
| Licking Heights Local School District             | School | Licking  | 1,648,246  | 1,283,893              | 49,268                | 2,103,319      | 929,332   | 0        |
| Licking Valley Local School District              | School | Licking  | 490,618    | 429,232                | 9,670                 | 2,098,203      | 465,075   | 69,177   |
| Newark City School District                       | School | Licking  | 3,780,884  | 2,746,522              | 163,268               | 3,697,181      | 1,344,376 | 569,533  |
| North Fork Local School District                  | School | Licking  | 1,559,997  | 114,115                | 37,686                | 1,067,109      | 430,260   | 0        |
| Northridge Local School District                  | School | Licking  | 554,009    | 525,335                | 119,681               | 1,026,117      | 430,324   | 0        |
| Riverside Local School District                   | School | Logan    | 231,167    | 165,707                | 11,519                | 441,860        | 280,223   | 1,990    |
| Amherst Exempted Village School District          | School | Lorain   | 1,777,483  | 1,711,813              | 23,529                | 3,049,321      | 772,492   | 0        |
| Avon Lake City School District                    | School | Lorain   | 2,559,018  | 1,104,025              | 24,029                | 2,857,123      | 998,075   | 164,140  |
| Avon Local School District                        | School | Lorain   | 1,329,183  | 927,973                | 63,956                | 2,717,962      | 886,600   | 36,228   |
| Columbia Local School District                    | School | Lorain   | 848,517    | 220,062                | 19,767                | 884,059        | 395,605   | 0        |
| Elyria City School District                       | School | Lorain   | 4,001,583  | 2,090,857              | 65,861                | 4,667,187      | 1,785,225 | 808,107  |
| Firelands Local School District                   | School | Lorain   | 1,127,531  | 439,384                | 23,264                | 1,432,247      | 442,592   | 0        |
| Keystone Local School District                    | School | Lorain   | 974,684    | 433,119                | 43,390                | 1,405,049      | 456,726   | 0        |
| Lorain City School District                       | School | Lorain   | 4,127,898  | 5,989,458              | 284,051               | 6,254,477      | 1,487,178 | 474,957  |
| Midview Local School District                     | School | Lorain   | 983,819    | 1,005,297              | 328,566               | 2,211,549      | 641,078   | 17,755   |
| North Ridgeville City School District             | School | Lorain   | 1,862,218  | 601,198                | 136,735               | 1,932,793      | 908,937   | 242,807  |
| Oberlin City School District                      | School | Lorain   | 1,083,162  | 442,852                | 109,386               | 1,521,622      | 449,469   | 69,154   |
| Sheffield-Sheffield Lake City School District     | School | Lorain   | 1,268,656  | 995,737                | 49,076                | 1,619,433      | 510,547   | 263,074  |
| Wellington Exempted Village School District       | School | Lorain   | 820,972    | 238,398                | 28,353                | 1,444,674      | 362,190   | 0        |
| Anthony Wayne Local School District               | School | Lucas    | 2,205,589  | 530,237                | 345,375               | 3,348,267      | 913,723   | 23,430   |
| Oregon City School District                       | School | Lucas    | 1,813,481  | 4,159,655              | 44,053                | 3,018,059      | 916,804   | 345,353  |
| Ottawa Hills Local School District                | School | Lucas    | 854,419    | 510,117                | 23,190                | 1,011,105      | 520,060   | 0        |
| Springfield Local School District                 | School | Lucas    | 2,119,052  | 640,651                | 41,876                | 3,310,527      | 886,406   | 0        |
| Sylvania City School District                     | School | Lucas    | 5,048,743  | 1,647,915              | 37,034                | 6,597,710      | 1,764,547 | 233,933  |
| Toledo City School District                       | School | Lucas    | 99,596,810 | 0                      | 0                     | 0              | 0         | 0        |
| Washington Local School District                  | School | Lucas    | 4,404,532  | 1,677,009              | 156,124               | 4,937,632      | 1,495,021 | 596,316  |
| Jefferson Local School District                   | School | Madison  | 577,735    | 358,502                | 118,659               | 890,155        | 490,578   | 14,620   |
| Jonathan Alder Local School District              | School | Madison  | 924,528    | 683,805                | 133,038               | 1,613,020      | 482,091   | 5,440    |
| London City School District                       | School | Madison  | 924,139    | 607,015                | 106,165               | 1,561,708      | 636,401   | 173,558  |
| Madison-Plains Local School District              | School | Madison  | 635,314    | 662,797                | 48,092                | 1,431,929      | 585,437   | 0        |
| Austintown Local School District                  | School | Mahoning | 2,772,975  | 624,205                | 66,993                | 4,157,479      | 983,085   | 2,252    |
| Boardman Local School District                    | School | Mahoning | 1,957,911  | 1,126,723              | 212,336               | 2,497,001      | 988,839   | 194,756  |



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| <b>Expenditures (Continued)</b>            |        |            |            |                     |                    |                |           |           |
|--------------------------------------------|--------|------------|------------|---------------------|--------------------|----------------|-----------|-----------|
| <b>Current (Continued)</b>                 |        |            |            |                     |                    |                |           |           |
| <b>Support Services</b>                    |        |            |            |                     |                    |                |           |           |
| School                                     | Type   | County     | Pupils     | Instructional Staff | Board Of Education | Administration | Fiscal    | Business  |
| Campbell City School District              | School | Mahoning   | 434,458    | 250,013             | 26,383             | 989,140        | 359,853   | 0         |
| Canfield Local School District             | School | Mahoning   | 1,268,752  | 620,530             | 43,596             | 1,772,602      | 561,747   | 169,742   |
| Jackson-Milton Local School District       | School | Mahoning   | 275,009    | 127,853             | 85,133             | 640,244        | 427,097   | 5,699     |
| Lowellville Local School District          | School | Mahoning   | 225,884    | 238,476             | 41,302             | 365,815        | 206,038   | 0         |
| Poland Local School District               | School | Mahoning   | 1,409,146  | 368,406             | 73,075             | 1,552,365      | 627,564   | 514       |
| Sebring Local School District              | School | Mahoning   | 356,487    | 37,548              | 18,992             | 933,488        | 248,927   | 0         |
| South Range Local School District          | School | Mahoning   | 357,308    | 454,654             | 30,012             | 832,355        | 419,947   | 0         |
| Springfield Local School District          | School | Mahoning   | 616,703    | 311,030             | 36,536             | 1,139,973      | 368,292   | 0         |
| Struthers City School District             | School | Mahoning   | 849,199    | 351,247             | 94,429             | 1,588,514      | 363,534   | 35,997    |
| West Branch Local School District          | School | Mahoning   | 1,001,071  | 296,129             | 51,773             | 1,544,488      | 461,369   | 17,274    |
| Western Reserve Local School District      | School | Mahoning   | 327,824    | 280,586             | 50,150             | 581,797        | 321,784   | 48,241    |
| Youngstown City School District            | School | Mahoning   | 5,475,342  | 4,891,237           | 224,700            | 7,196,284      | 1,522,479 | 802,802   |
| Elgin Local School District                | School | Marion     | 698,519    | 130,617             | 34,646             | 999,199        | 474,668   | 22,842    |
| Marion City School District                | School | Marion     | 2,947,834  | 3,003,976           | 36,318             | 4,131,791      | 727,616   | 294,192   |
| Pleasant Local School District             | School | Marion     | 359,703    | 259,176             | 42,390             | 964,981        | 312,975   | 0         |
| Ridgedale Local School District            | School | Marion     | 339,132    | 295,624             | 64,099             | 657,621        | 277,563   | 0         |
| River Valley Local School District         | School | Marion     | 885,304    | 581,058             | 73,484             | 1,311,292      | 432,550   | 26,862    |
| Black River Local School District          | School | Medina     | 415,867    | 138,654             | 47,264             | 842,118        | 419,176   | 28,731    |
| Brunswick City School District             | School | Medina     | 7,172,112  | 2,893,543           | 547,068            | 4,575,525      | 1,449,948 | 588,364   |
| Buckeye Local School District              | School | Medina     | 822,648    | 1,418,938           | 29,201             | 1,579,054      | 713,316   | 14,890    |
| Cloverleaf Local School District           | School | Medina     | 1,483,461  | 632,677             | 174,104            | 1,407,632      | 580,849   | 174,008   |
| Highland Local School District             | School | Medina     | 1,611,128  | 607,290             | 23,298             | 2,136,192      | 834,800   | 20,901    |
| Medina City School District                | School | Medina     | 3,766,047  | 755,935             | 108,304            | 4,939,968      | 1,542,672 | 282,198   |
| Wadsworth City School District             | School | Medina     | 3,567,329  | 337,759             | 172,484            | 3,557,294      | 937,872   | 0         |
| Eastern Local School District              | School | Meigs      | 675,169    | 238,362             | 19,121             | 609,945        | 261,441   | 0         |
| Meigs Local School District                | School | Meigs      | 1,465,199  | 616,642             | 56,023             | 1,939,349      | 466,604   | 0         |
| Southern Local School District             | School | Meigs      | 566,134    | 433,250             | 111,415            | 472,778        | 299,263   | 0         |
| Bethel Local School District               | School | Miami      | 243,521    | 168,934             | 42,147             | 553,593        | 385,693   | 18,800    |
| Covington Exempted Village School District | School | Miami      | 332,509    | 161,358             | 13,552             | 863,926        | 261,384   | 0         |
| Miami East Local School District           | School | Miami      | 636,702    | 488,640             | 23,094             | 753,716        | 404,788   | 38,351    |
| Piqua City School District                 | School | Miami      | 976,990    | 1,708,970           | 40,625             | 2,383,929      | 661,744   | 263       |
| Tipp City Exempted Village School District | School | Miami      | 1,136,092  | 480,559             | 26,355             | 1,850,524      | 746,788   | 142,486   |
| Troy City School District                  | School | Miami      | 1,925,752  | 1,094,795           | 636,690            | 3,676,732      | 561,264   | 449,831   |
| Switzerland of Ohio Local School District  | School | Monroe     | 888,883    | 738,233             | 25,512             | 2,095,335      | 936,900   | 0         |
| Brookville Local School District           | School | Montgomery | 1,014,120  | 322,371             | 29,502             | 1,254,891      | 479,281   | 424       |
| Centerville City School District           | School | Montgomery | 4,904,585  | 7,594,923           | 23,934             | 5,509,241      | 1,787,705 | 556,092   |
| Dayton City School District                | School | Montgomery | 12,469,823 | 9,901,114           | 945,478            | 14,390,511     | 5,110,088 | 2,352,357 |
| Huber Heights City School District         | School | Montgomery | 2,435,104  | 366,123             | 24,331             | 3,658,277      | 1,064,722 | 363,297   |
| Jefferson Township Local School District   | School | Montgomery | 248,567    | 142,566             | 28,441             | 706,211        | 276,640   | 562       |
| Kettering City School District             | School | Montgomery | 7,411,865  | 3,415,173           | 78,949             | 5,548,374      | 1,947,797 | 519,969   |
| Mad River Local School District            | School | Montgomery | 2,869,374  | 1,267,558           | 94,236             | 2,560,238      | 618,818   | 200       |
| Miamisburg City School District            | School | Montgomery | 3,987,148  | 1,718,729           | 28,191             | 3,227,565      | 1,153,178 | 319,361   |
| New Lebanon Local School District          | School | Montgomery | 735,629    | 405,517             | 82,747             | 793,222        | 293,256   | 80,739    |
| Northmont City School District             | School | Montgomery | 3,938,011  | 513,479             | 84,027             | 3,427,751      | 1,198,876 | 443,610   |

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| <b>Expenditures (Continued)</b>              |        |            |           |                     |                    |                |           |          |
|----------------------------------------------|--------|------------|-----------|---------------------|--------------------|----------------|-----------|----------|
| <b>Current (Continued)</b>                   |        |            |           |                     |                    |                |           |          |
| <b>Support Services</b>                      |        |            |           |                     |                    |                |           |          |
| School                                       | Type   | County     | Pupils    | Instructional Staff | Board Of Education | Administration | Fiscal    | Business |
| Northridge Local School District             | School | Montgomery | 1,218,479 | 553,318             | 33,822             | 2,014,601      | 442,108   | 63,028   |
| Oakwood City School District                 | School | Montgomery | 1,779,188 | 347,667             | 19,518             | 2,014,490      | 754,630   | 5,884    |
| Trotwood-Madison City School District        | School | Montgomery | 1,481,846 | 681,125             | 53,517             | 2,403,330      | 780,585   | 367,591  |
| Valley View Local School District            | School | Montgomery | 1,253,690 | 434,978             | 19,403             | 1,020,305      | 327,001   | 0        |
| Vandalia-Butler City School District         | School | Montgomery | 2,655,445 | 953,301             | 21,577             | 1,886,110      | 1,114,565 | 184,280  |
| West Carrollton City School District         | School | Montgomery | 2,957,125 | 1,489,735           | 32,080             | 2,681,435      | 767,057   | 580,274  |
| Morgan Local School District                 | School | Morgan     | 683,919   | 415,295             | 103,460            | 1,696,479      | 771,835   | 123,485  |
| Cardington-Lincoln Local School District     | School | Morrow     | 187,394   | 130,025             | 32,054             | 1,036,719      | 312,064   | 0        |
| Highland Local School District               | School | Morrow     | 1,012,739 | 231,096             | 269,125            | 1,131,853      | 402,685   | 0        |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 1,130,468 | 448,384             | 32,203             | 1,153,834      | 532,617   | 0        |
| Northmor Local School District               | School | Morrow     | 350,375   | 630,733             | 15,075             | 1,116,160      | 442,509   | 0        |
| East Muskingum Local School Dist             | School | Muskingum  | 412,380   | 339,391             | 33,279             | 1,929,632      | 599,636   | 0        |
| Franklin Local School District               | School | Muskingum  | 752,414   | 771,832             | 72,748             | 1,470,045      | 481,492   | 0        |
| Maysville Local School District              | School | Muskingum  | 850,015   | 972,965             | 53,119             | 1,593,094      | 428,303   | 0        |
| Tri-Valley Local School District             | School | Muskingum  | 724,245   | 115,477             | 583,258            | 2,321,466      | 506,212   | 0        |
| West Muskingum Local School District         | School | Muskingum  | 531,663   | 616,220             | 19,058             | 1,274,261      | 457,391   | 0        |
| Zanesville City School District              | School | Muskingum  | 2,242,325 | 2,371,467           | 107,300            | 2,487,244      | 651,147   | 0        |
| Caldwell Exempted Village School District    | School | Noble      | 439,995   | 171,290             | 79,860             | 609,136        | 354,832   | 2,485    |
| Noble Local School District                  | School | Noble      | 503,432   | 524,751             | 80,543             | 1,124,706      | 457,365   | 18,357   |
| Crooksville Exempted Village School District | School | Perry      | 546,628   | 551,998             | 71,365             | 1,036,288      | 297,216   | 0        |
| Circleville City School District             | School | Pickaway   | 905,755   | 2,022,784           | 113,626            | 2,070,053      | 725,866   | 0        |
| Logan Elm Local School District              | School | Pickaway   | 749,320   | 171,796             | 99,671             | 1,406,885      | 449,493   | 0        |
| Teays Valley Local School District           | School | Pickaway   | 1,270,106 | 468,616             | 256,495            | 2,228,349      | 918,621   | 239,031  |
| Westfall Local School District               | School | Pickaway   | 259,442   | 1,409,772           | 155,676            | 813,645        | 564,843   | 108,025  |
| Scioto Valley Local School District          | School | Pike       | 755,598   | 300,579             | 19,099             | 2,189,613      | 368,667   | 0        |
| Waverly City School District                 | School | Pike       | 677,536   | 389,080             | 40,979             | 1,340,436      | 450,943   | 0        |
| Western Local School District                | School | Pike       | 387,974   | 267,672             | 17,254             | 911,108        | 273,552   | 0        |
| Aurora City School District                  | School | Portage    | 1,869,463 | 1,469,342           | 108,368            | 2,183,228      | 889,083   | 191,820  |
| Crestwood Local School District              | School | Portage    | 859,553   | 113,219             | 18,565             | 1,873,930      | 547,916   | 53,596   |
| Field Local School District                  | School | Portage    | 950,239   | 403,684             | 28,983             | 1,914,078      | 538,234   | 5,443    |
| James A. Garfield Local School District      | School | Portage    | 673,189   | 389,199             | 38,671             | 975,186        | 336,530   | 27,150   |
| Kent City School District                    | School | Portage    | 2,824,814 | 1,210,359           | 158,900            | 3,606,376      | 1,109,329 | 252,987  |
| Ravenna City School District                 | School | Portage    | 1,594,840 | 975,934             | 46,179             | 2,033,807      | 668,019   | 189,571  |
| Rootstown Local School District              | School | Portage    | 500,097   | 257,871             | 30,365             | 780,323        | 379,780   | 11,549   |
| Southeast Local School District              | School | Portage    | 1,101,703 | 332,254             | 100,534            | 1,183,632      | 453,541   | 94,805   |
| Streetsboro City School District             | School | Portage    | 1,229,787 | 655,498             | 373,808            | 1,666,652      | 707,540   | 195,269  |
| Waterloo Local School District               | School | Portage    | 564,458   | 197,867             | 25,515             | 988,552        | 294,617   | 21,247   |
| Windham Exempted Village School District     | School | Portage    | 541,925   | 204,224             | 31,472             | 654,710        | 233,001   | 5,497    |
| Tri-County North Local School District       | School | Preble     | 611,742   | 333,887             | 21,138             | 834,991        | 209,380   | 0        |
| Clear Fork Valley Local School District      | School | Richland   | 587,316   | 365,198             | 55,869             | 1,110,364      | 380,296   | 0        |
| Crestview Local School District              | School | Richland   | 443,239   | 349,774             | 66,549             | 952,552        | 227,439   | 1,184    |
| Lucas Local School District                  | School | Richland   | 132,422   | 170,818             | 50,777             | 540,325        | 179,644   | 0        |
| Madison Local School District                | School | Richland   | 1,135,501 | 910,990             | 36,857             | 2,260,716      | 699,003   | 63,905   |
| Mansfield City School District               | School | Richland   | 3,225,582 | 719,479             | 18,037             | 2,992,216      | 1,089,738 | 630,604  |

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| <b>Expenditures (Continued)</b>                      |        |          |           |                     |                    |                |           |          |
|------------------------------------------------------|--------|----------|-----------|---------------------|--------------------|----------------|-----------|----------|
| <b>Current (Continued)</b>                           |        |          |           |                     |                    |                |           |          |
| <b>Support Services</b>                              |        |          |           |                     |                    |                |           |          |
| School                                               | Type   | County   | Pupils    | Instructional Staff | Board Of Education | Administration | Fiscal    | Business |
| Ontario Local School District                        | School | Richland | 972,898   | 639,391             | 83,482             | 1,322,701      | 590,700   | 0        |
| Plymouth Local School District                       | School | Richland | 456,423   | 373,656             | 19,700             | 729,040        | 245,835   | 4,830    |
| Shelby City School District                          | School | Richland | 788,893   | 538,991             | 70,155             | 1,327,024      | 694,143   | 0        |
| Adena Local School District                          | School | Ross     | 428,770   | 353,730             | 28,845             | 856,289        | 328,800   | 0        |
| Chillicothe City School District                     | School | Ross     | 1,198,238 | 789,110             | 61,466             | 2,109,535      | 830,853   | 41,944   |
| Huntington Local School District                     | School | Ross     | 580,699   | 314,792             | 92,800             | 922,075        | 215,706   | 0        |
| Paint Valley Local School District                   | School | Ross     | 266,466   | 115,126             | 162,097            | 450,099        | 297,193   | 0        |
| Southeastern Local School District                   | School | Ross     | 681,713   | 121,684             | 0                  | 609,011        | 263,973   | 147,730  |
| Union-Scioto Local School District                   | School | Ross     | 518,889   | 427,408             | 468,011            | 1,020,381      | 525,304   | 21,937   |
| Zane Trace Local School District                     | School | Ross     | 799,587   | 214,772             | 195,467            | 797,492        | 390,687   | 0        |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 1,435,742 | 903,312             | 19,770             | 1,669,534      | 560,705   | 11,391   |
| Fremont City School District                         | School | Sandusky | 124,604   | 652,160             | 5,668              | 155,472        | 83,185    | 0        |
| Gibsonburg Exempted Village School District          | School | Sandusky | 420,089   | 9,990               | 43,228             | 917,065        | 483,590   | 6,537    |
| Woodmore Local School District                       | School | Sandusky | 675,327   | 302,433             | 96,666             | 894,662        | 346,348   | 0        |
| Bloom Vernon Local School District                   | School | Scioto   | 284,309   | 409,791             | 41,742             | 866,060        | 205,363   | 29,822   |
| Clay Local School District                           | School | Scioto   | 275,632   | 266,812             | 55,337             | 511,528        | 180,593   | 0        |
| Green Local School District                          | School | Scioto   | 285,879   | 239,237             | 129,349            | 557,049        | 232,306   | 0        |
| Minford Local School District                        | School | Scioto   | 442,008   | 413,241             | 54,508             | 1,240,693      | 301,124   | 2,095    |
| New Boston Local School District                     | School | Scioto   | 188,165   | 443,134             | 12,179             | 463,617        | 201,331   | 0        |
| Northwest Local School District                      | School | Scioto   | 726,582   | 512,343             | 65,731             | 1,191,853      | 320,948   | 0        |
| Portsmouth City School District                      | School | Scioto   | 1,155,130 | 1,013,574           | 19,928             | 1,567,129      | 695,841   | 65,903   |
| Washington-Nile Local School District                | School | Scioto   | 722,589   | 721,699             | 45,067             | 1,252,159      | 347,974   | 0        |
| Wheelersburg Local School District                   | School | Scioto   | 686,088   | 182,323             | 72,770             | 931,059        | 322,843   | 0        |
| Bettsville Local School District                     | School | Seneca   | 134,136   | 16,272              | 26,386             | 270,499        | 245,495   | 0        |
| Seneca-East Local School District                    | School | Seneca   | 173,782   | 106,382             | 67,776             | 577,019        | 330,093   | 1,495    |
| Tiffin City School District                          | School | Seneca   | 1,426,976 | 777,634             | 23,278             | 1,700,804      | 526,707   | 89,380   |
| Anna Local School District                           | School | Shelby   | 341,999   | 353,605             | 37,219             | 782,486        | 352,795   | 82,098   |
| Botkins Local School District                        | School | Shelby   | 234,224   | 284,953             | 24,026             | 433,560        | 204,864   | 0        |
| Fort Loramie Local School District                   | School | Shelby   | 479,218   | 248,022             | 18,887             | 563,987        | 271,940   | 844      |
| Hardin-Houston Local School District                 | School | Shelby   | 871,397   | 156,228             | 7,564              | 551,906        | 251,540   | 1,217    |
| Russia Local School District                         | School | Shelby   | 77,318    | 54,540              | 6,821              | 339,499        | 154,570   | 475      |
| Alliance City School District                        | School | Stark    | 183,256   | 352,913             | 0                  | 243,069        | 76,694    | 0        |
| Canton City School District                          | School | Stark    | 7,225,023 | 5,380,772           | 21,825             | 11,396,247     | 1,931,653 | 595,516  |
| Canton Local School District                         | School | Stark    | 1,307,326 | 1,157,749           | 39,964             | 1,888,420      | 340,999   | 309,376  |
| Fairless Local School District                       | School | Stark    | 1,034,154 | 199,821             | 14,844             | 1,318,824      | 393,448   | 29,128   |
| Jackson Local School District                        | School | Stark    | 2,861,380 | 2,824,576           | 17,840             | 2,825,175      | 1,292,212 | 401,621  |
| Lake Local School District                           | School | Stark    | 1,377,365 | 1,066,878           | 30,323             | 1,931,447      | 649,260   | 95,726   |
| Louisville City School District                      | School | Stark    | 1,361,791 | 913,482             | 82,010             | 2,031,642      | 551,552   | 37,923   |
| Marlington Local School District                     | School | Stark    | 1,109,080 | 643,172             | 18,351             | 1,780,210      | 597,984   | 88,193   |
| Massillon City School District                       | School | Stark    | 388,082   | 255,960             | 0                  | 248,292        | 44,665    | 0        |
| Minerva Local School District                        | School | Stark    | 860,740   | 238,039             | 99,220             | 1,278,239      | 486,006   | 249,667  |
| North Canton City School District                    | School | Stark    | 2,430,414 | 2,012,932           | 37,754             | 3,539,827      | 1,111,199 | 1,248    |
| Perry Local School District                          | School | Stark    | 2,850,072 | 745,065             | 145,185            | 3,160,519      | 753,519   | 192,386  |
| Plain Local School District                          | School | Stark    | 2,608,335 | 1,476,043           | 91,083             | 3,832,821      | 1,003,576 | 236,878  |

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|                                                |        |            |           | <b>Expenditures (Continued)</b> |                       |                |           |          |
|------------------------------------------------|--------|------------|-----------|---------------------------------|-----------------------|----------------|-----------|----------|
|                                                |        |            |           | <b>Current (Continued)</b>      |                       |                |           |          |
|                                                |        |            |           | <b>Support Services</b>         |                       |                |           |          |
| School                                         | Type   | County     | Pupils    | Instructional<br>Staff          | Board Of<br>Education | Administration | Fiscal    | Business |
| Sandy Valley Local School District             | School | Stark      | 1,208,056 | 108,975                         | 11,545                | 1,340,259      | 392,406   | 101,924  |
| Tuslaw Local School District                   | School | Stark      | 864,102   | 384,344                         | 18,675                | 879,840        | 368,804   | 42,390   |
| Akron City School District                     | School | Summit     | 2,817,180 | 7,286,925                       | 0                     | 1,780,451      | 506,714   | 5,753    |
| Barberton City School District                 | School | Summit     | 2,099,050 | 1,246,941                       | 28,721                | 2,878,113      | 668,811   | 339,646  |
| Copley-Fairlawn City School District           | School | Summit     | 1,653,855 | 338,944                         | 136,124               | 2,023,238      | 1,137,381 | 143,652  |
| Coventry Local School District                 | School | Summit     | 1,000,955 | 105,452                         | 80,235                | 1,615,269      | 627,958   | 62,843   |
| Cuyahoga Falls City School District            | School | Summit     | 4,190,894 | 1,495,742                       | 105,969               | 3,230,834      | 886,658   | 273,130  |
| Green Local School District                    | School | Summit     | 2,628,608 | 1,509,229                       | 25,158                | 2,685,988      | 1,211,068 | 219,953  |
| Hudson City School District                    | School | Summit     | 4,706,665 | 1,846,576                       | 41,731                | 4,020,237      | 1,619,261 | 559,490  |
| Mogadore Local School District                 | School | Summit     | 446,156   | 343,702                         | 62,020                | 737,292        | 341,330   | 350      |
| Nordonia Hills City School District            | School | Summit     | 3,128,396 | 843,635                         | 25,382                | 2,730,787      | 1,442,065 | 324,923  |
| Norton City School District                    | School | Summit     | 1,675,415 | 521,066                         | 127,244               | 1,562,544      | 524,059   | 231,066  |
| Revere Local School District                   | School | Summit     | 2,016,352 | 982,807                         | 273,281               | 2,258,241      | 1,470,227 | 66,776   |
| Springfield Local School District              | School | Summit     | 1,365,278 | 1,343,428                       | 39,125                | 2,213,476      | 773,623   | 137,180  |
| Stow-Munroe Falls City School District         | School | Summit     | 3,300,335 | 544,525                         | 692,639               | 3,142,555      | 1,278,764 | 155,361  |
| Tallmadge City School District                 | School | Summit     | 1,398,482 | 263,747                         | 54,049                | 1,850,791      | 893,876   | 138,633  |
| Twinsburg City School District                 | School | Summit     | 2,448,095 | 501,277                         | 325,433               | 3,130,508      | 1,500,554 | 111,955  |
| Woodridge Local School District                | School | Summit     | 1,497,350 | 438,868                         | 28,960                | 2,053,145      | 645,000   | 8,500    |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 141,570   | 61,016                          | 30,676                | 444,242        | 244,250   | 0        |
| Bristol Local School District                  | School | Trumbull   | 219,008   | 124,529                         | 41,235                | 620,287        | 239,759   | 26,494   |
| Brookfield Local School District               | School | Trumbull   | 498,849   | 440,011                         | 14,532                | 1,001,870      | 323,968   | 46,975   |
| Champion Local School District                 | School | Trumbull   | 640,042   | 1,066,004                       | 45,147                | 1,025,865      | 382,749   | 0        |
| Girard City School District                    | School | Trumbull   | 936,907   | 71,918                          | 35,107                | 1,520,320      | 775,695   | 0        |
| Howland Local School District                  | School | Trumbull   | 1,404,105 | 574,603                         | 34,978                | 2,289,878      | 724,440   | 105,995  |
| Hubbard Exempted Village School District       | School | Trumbull   | 936,597   | 145,070                         | 22,482                | 1,224,871      | 646,015   | 20,594   |
| Joseph Badger Local School District            | School | Trumbull   | 310,075   | 37,101                          | 75,793                | 706,515        | 371,025   | 0        |
| Labrae Local School District                   | School | Trumbull   | 727,970   | 191,283                         | 37,770                | 1,029,612      | 327,495   | 0        |
| Lakeview Local School District                 | School | Trumbull   | 965,748   | 434,098                         | 14,454                | 1,341,159      | 451,993   | 46,202   |
| Liberty Local School District                  | School | Trumbull   | 570,800   | 216,582                         | 18,330                | 949,313        | 317,578   | 55       |
| Lordstown Local School District                | School | Trumbull   | 122,275   | 129,488                         | 130,908               | 459,086        | 299,316   | 22,680   |
| Maplewood Local School District                | School | Trumbull   | 476,102   | 133,612                         | 41,792                | 748,252        | 354,889   | 49,820   |
| Mathews Local School District                  | School | Trumbull   | 440,466   | 212,480                         | 75,586                | 747,735        | 325,933   | 2,464    |
| McDonald Local School District                 | School | Trumbull   | 242,406   | 14,040                          | 30,977                | 513,032        | 161,400   | 0        |
| Newton Falls Exempted Village School District  | School | Trumbull   | 671,291   | 126,141                         | 95,639                | 1,100,941      | 327,338   | 0        |
| Niles City School District                     | School | Trumbull   | 1,054,260 | 206,779                         | 47,196                | 2,152,034      | 573,585   | 163,641  |
| Southington Local School District              | School | Trumbull   | 227,985   | 51,411                          | 77,085                | 401,818        | 254,542   | 28,309   |
| Warren City School District                    | School | Trumbull   | 6,351,303 | 1,350,494                       | 30,222                | 4,954,250      | 1,102,019 | 728,366  |
| Weathersfield Local School District            | School | Trumbull   | 457,256   | 121,297                         | 18,198                | 703,883        | 321,930   | 8,627    |
| Claymont City School District                  | School | Tuscarawas | 995,779   | 463,269                         | 53,282                | 1,328,545      | 397,987   | 16,986   |
| Dover City School District                     | School | Tuscarawas | 734,186   | 487,680                         | 69,502                | 2,034,936      | 652,979   | 0        |
| Garaway Local School District                  | School | Tuscarawas | 324,995   | 366,616                         | 16,161                | 1,041,454      | 393,192   | 0        |
| Indian Valley Local School District            | School | Tuscarawas | 462,124   | 499,709                         | 50,961                | 1,190,809      | 417,573   | 138,238  |
| New Philadelphia City School District          | School | Tuscarawas | 1,638,287 | 418,216                         | 55,091                | 2,254,269      | 671,717   | 0        |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 593,623   | 118,933                         | 26,992                | 1,059,565      | 212,875   | 0        |

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|                                             |        |            |           | <b>Expenditures (Continued)</b> |                       |                |           |          |
|---------------------------------------------|--------|------------|-----------|---------------------------------|-----------------------|----------------|-----------|----------|
|                                             |        |            |           | <b>Current (Continued)</b>      |                       |                |           |          |
|                                             |        |            |           | <b>Support Services</b>         |                       |                |           |          |
| School                                      | Type   | County     | Pupils    | Instructional<br>Staff          | Board Of<br>Education | Administration | Fiscal    | Business |
| Tuscarawas Valley Local School District     | School | Tuscarawas | 320,639   | 224,297                         | 18,573                | 1,286,201      | 309,770   | 0        |
| Fairbanks Local School District             | School | Union      | 626,211   | 308,093                         | 51,566                | 817,608        | 394,466   | 0        |
| Marysville Exempted Village School District | School | Union      | 2,991,426 | 3,430,565                       | 197,801               | 3,346,656      | 1,310,260 | 382,226  |
| North Union Local School District           | School | Union      | 1,024,257 | 608,761                         | 25,777                | 1,203,947      | 528,518   | 0        |
| Lincolnview Local School District           | School | Van Wert   | 187,355   | 270,698                         | 47,418                | 727,210        | 305,061   | 0        |
| Vinton Local School District                | School | Vinton     | 1,286,403 | 653,249                         | 363,077               | 1,857,810      | 413,864   | 0        |
| Carlisle Local School District              | School | Warren     | 931,038   | 262,844                         | 29,864                | 974,003        | 643,055   | 22,230   |
| Franklin City School District               | School | Warren     | 1,815,775 | 401,036                         | 31,940                | 2,195,639      | 560,525   | 187,314  |
| Kings Local School District                 | School | Warren     | 2,644,536 | 1,341,122                       | 57,944                | 3,282,245      | 890,863   | 231,647  |
| Little Miami Local School District          | School | Warren     | 1,385,974 | 1,487,883                       | 23,814                | 2,294,178      | 789,965   | 217,565  |
| Mason City School District                  | School | Warren     | 6,914,148 | 2,365,585                       | 57,685                | 5,269,650      | 1,957,646 | 445,040  |
| Springboro Community City School District   | School | Warren     | 2,732,442 | 1,642,773                       | 268,866               | 2,388,821      | 1,010,642 | 179,029  |
| Belpre City School District                 | School | Washington | 672,892   | 594,323                         | 77,574                | 819,116        | 375,914   | 924      |
| Frontier Local School District              | School | Washington | 222,954   | 225,326                         | 27,038                | 907,717        | 282,833   | 21,952   |
| Warren Local School District                | School | Washington | 531,284   | 849,760                         | 101,980               | 1,604,983      | 515,189   | 8,513    |
| Wolf Creek Local School District            | School | Washington | 402,495   | 292,986                         | 17,295                | 561,090        | 367,333   | 0        |
| Chippewa Local School District              | School | Wayne      | 235,721   | 419,700                         | 37,000                | 1,132,379      | 380,867   | 0        |
| Dalton Local School District                | School | Wayne      | 357,198   | 350,837                         | 31,690                | 822,451        | 246,310   | 0        |
| Wooster City School District                | School | Wayne      | 2,069,225 | 687,994                         | 70,366                | 2,939,664      | 746,833   | 185,837  |
| Bowling Green City School District          | School | Wood       | 9,841,975 | 0                               | 0                     | 0              | 0         | 0        |
| Eastwood Local School District              | School | Wood       | 586,734   | 381,232                         | 52,563                | 1,412,277      | 644,980   | 0        |
| North Baltimore Local School District       | School | Wood       | 560,099   | 261,706                         | 135,381               | 508,283        | 329,448   | 0        |
| Otsego Local School District                | School | Wood       | 700,885   | 486,412                         | 17,005                | 1,039,743      | 397,173   | 14,331   |
| Perrysburg Exempted Village School District | School | Wood       | 2,732,444 | 1,145,591                       | 36,900                | 3,296,729      | 938,162   | 39,975   |
| Rossford Exempted Village School District   | School | Wood       | 258,929   | 47,687                          | 0                     | 0              | 0         | 0        |

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|                                                           |         |            |               |                |           | Expenditures (Continued)     |                 |            |
|-----------------------------------------------------------|---------|------------|---------------|----------------|-----------|------------------------------|-----------------|------------|
|                                                           |         |            |               |                |           | Current (Continued)          |                 |            |
|                                                           |         |            |               |                |           | Support Services (Continued) |                 |            |
| School                                                    | Type    | County     | Operation And |                | Central   | Operation Of                 |                 |            |
|                                                           |         |            | Maintenance   | Pupil          |           | Non                          | Extracurricular | Capital    |
|                                                           |         |            | Of Plant      | Transportation |           | Instructional                | Activities      | Outlay     |
|                                                           |         |            |               |                |           | Services                     |                 |            |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 1,164,776     | 4,367          | 526,176   | 269,868                      | 38,764          | 4,927,057  |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 585,200       | 11,501         | 96,347    | 275,915                      | 18,862          | 63,370     |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 1,062,332     | 2,180          | 55,559    | 259,138                      | 21,993          | 1,171,457  |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 1,263,189     | 2,300          | 142,363   | 189,030                      | 12,070          | 0          |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 540,940       | 0              | 160,157   | 184,628                      | 23,091          | 257,492    |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 525,213       | 37,577         | 41,068    | 191,765                      | 8,167           | 2,433,356  |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 3,865,974     | 90,254         | 3,103,710 | 14,386                       | 349,706         | 2,838,308  |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 1,171,338     | 28,723         | 12,170    | 265,091                      | 60,398          | 824,518    |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 1,118,726     | 0              | 92,632    | 179,826                      | 45,174          | 0          |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 844,534       | 0              | 0         | 174,942                      | 54,414          | 0          |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 462,754       | 18,964         | 33,650    | 121,368                      | 18,599          | 0          |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 1,243,596     | 16,878         | 184,940   | 122,799                      | 59,723          | 202,750    |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 1,391,992     | 16,913         | 1,145,089 | 0                            | 61,666          | 399,591    |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 1,619,836     | 33,245         | 275,827   | 259,429                      | 21,134          | 0          |
| Ehove Career Center                                       | CC/JVSD | Erie       | 1,600,447     | 38,801         | 297,238   | 611,358                      | 0               | 0          |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 2,300,811     | 49,274         | 943,245   | 442,556                      | 81,092          | 2,304,193  |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 1,012,160     | 12,070         | 50,831    | 216,736                      | 15,458          | 0          |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 1,219,430     | 0              | 407,822   | 239,850                      | 69,943          | 0          |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 6,378,196     | 659,712        | 4,854,977 | 1,473,143                    | 2,973           | 1,860,850  |
| Four County Career Center                                 | CC/JVSD | Henry      | 1,094,543     | 23,711         | 339,804   | 374,038                      | 84,267          | 3,065,428  |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 807,169       | 0              | 22,258    | 188,885                      | 0               | 8,800      |
| Knox County Career Center                                 | CC/JVSD | Knox       | 1,618,235     | 0              | 126,198   | 241,523                      | 35,959          | 2,984,263  |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 1,298,641     | 6,708          | 410,688   | 200,832                      | 8,040           | 2,083,405  |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 1,134,694     | 0              | 237,477   | 1,608,725                    | 44,575          | 4,870,884  |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 1,623,320     | 5,461          | 194,970   | 250,638                      | 85,450          | 0          |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 1,221,214     | 24,002         | 547,089   | 252,181                      | 0               | 355,581    |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 2,109,013     | 69,900         | 234,558   | 505,738                      | 208,353         | 115,291    |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 1,556,612     | 26,678         | 591,589   | 234,152                      | 76,777          | 40,766     |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 1,181,114     | 21,935         | 153,097   | 292,082                      | 71,857          | 255,772    |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 1,140,915     | 5,083          | 769,912   | 2,153                        | 61,102          | 1,553,498  |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 1,589,969     | 35,811         | 170,598   | 54,775                       | 27,755          | 12,300     |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 1,274,218     | 52,667         | 1,030,570 | 995,987                      | 29,118          | 34,203     |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 3,463,620     | 107,676        | 339,491   | 0                            | 22,714          | 1,598,661  |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 2,361,650     | 102,497        | 283,416   | 508,857                      | 103,802         | 10,187,519 |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 571,762       | 9,502          | 332,344   | 265,586                      | 700             | 300        |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 1,268,120     | 3,380          | 387,843   | 288,163                      | 23,529          | 553,734    |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 1,126,945     | 2,403          | 190,151   | 451,038                      | 104,644         | 163,853    |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 1,208,282     | 23,830         | 117,670   | 271,716                      | 0               | 265,316    |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 1,390,914     | 85,710         | 0         | 168,001                      | 11,078          | 0          |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 1,184,105     | 8,364          | 173,778   | 281,399                      | 72,452          | 258,434    |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 803,472       | 0              | 188,079   | 312,957                      | 76,225          | 1,151,523  |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 433,024       | 45,253         | 110,614   | 0                            | 17,328          | 2,222,127  |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 1,223,555     | 35,472         | 300,136   | 413,149                      | 113,939         | 421,758    |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 1,401,730     | 3,089          | 206,043   | 1,000                        | 8,524           | 0          |

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|------------------------------------------------|---------|------------|------------------------------------------|-------------------------|------------|--------------------------------------------------|-------------------------------|-------------------|
|                                                |         |            |                                          |                         |            | <b>Current (Continued)</b>                       |                               |                   |
|                                                |         |            |                                          |                         |            | <b>Support Services (Continued)</b>              |                               |                   |
| School                                         | Type    | County     | Operation And<br>Maintenance<br>Of Plant | Pupil<br>Transportation | Central    | Operation Of<br>Non<br>Instructional<br>Services | Extracurricular<br>Activities | Capital<br>Outlay |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 943,365                                  | 88,217                  | 136,018    | 800                                              | 71,012                        | 25,680            |
| Warren County Career Center                    | CC/JVSD | Warren     | 1,376,547                                | 201,896                 | 960,882    | 387,608                                          | 80,532                        | 710,901           |
| Washington County Career Center                | CC/JVSD | Washington | 687,978                                  | 3,550                   | 381,757    | 720,139                                          | 4,024                         | 41,073            |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 1,087,491                                | 1,835                   | 104,470    | 742,011                                          | 2,411                         | 35,801            |
| Penta Career Center                            | CC/JVSD | Wood       | 2,544,747                                | 0                       | 347,980    | 902,782                                          | 395,846                       | 564,095           |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 195,315                                  | 601,185                 | 66,443     | 240,142                                          | 0                             | 18,115            |
| Brown County Educational Service Center        | ESC     | Brown      | 68,776                                   | 9,400                   | 136,244    | 0                                                | 0                             | 0                 |
| Clark County Educational Service Center        | ESC     | Clark      | 89,629                                   | 0                       | 5,079      | 0                                                | 0                             | 0                 |
| Clermont County Educational Service Center     | ESC     | Clermont   | 0                                        | 0                       | 21,028     | 52,768                                           | 0                             | 7,042             |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 73,558                                   | 0                       | 433,912    | 30,408                                           | 0                             | 0                 |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 142,090                                  | 462,387                 | 75,129     | 101,584                                          | 0                             | 0                 |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 2,075,244                                | 27,500                  | 450,069    | 2,771,292                                        | 57,102                        | 2,539,148         |
| North Point Educational Service Center         | ESC     | Erie       | 547,117                                  | 0                       | 58,449     | 103,577                                          | 19,189                        | 0                 |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 126,513                                  | 1,360                   | 43,058     | 0                                                | 0                             | 0                 |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 970,187                                  | 199,257                 | 45,495,045 | 54,019                                           | 148,802                       | 26,900            |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 27,564                                   | 105,661                 | 14,085     | 42,956                                           | 0                             | 0                 |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 46,314                                   | 408,897                 | 201,350    | 37,492                                           | 0                             | 14,118            |
| Geauga County Educational Service Center       | ESC     | Geauga     | 100,272                                  | 10,856                  | 221,828    | 0                                                | 0                             | 0                 |
| Greene County Educational Service Center       | ESC     | Greene     | 188,521                                  | 17,298                  | 107,761    | 5,798                                            | 0                             | 24,950            |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 0                                        | 0                       | 1,800      | 0                                                | 0                             | 0                 |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 516,127                                  | 0                       | 1,016,545  | 10,741,352                                       | 0                             | 0                 |
| Hancock County Educational Service Center      | ESC     | Hancock    | 0                                        | 7,000                   | 0          | 0                                                | 0                             | 0                 |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 24,318                                   | 0                       | 1,800      | 8,936                                            | 0                             | 0                 |
| Knox County Educational Service Center         | ESC     | Knox       | 26,271                                   | 0                       | 3,390      | 0                                                | 3,954                         | 0                 |
| Lake County Educational Service Center         | ESC     | Lake       | 119,056                                  | 34,250                  | 598,406    | 17,294                                           | 0                             | 0                 |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 55,643                                   | 0                       | 386,622    | 0                                                | 0                             | 0                 |
| Lorain County Educational Service Center       | ESC     | Lorain     | 230,099                                  | 0                       | 5,218      | 120,953                                          | 15,990                        | 367               |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 882,366                                  | 310                     | 384,657    | 3,644,295                                        | 0                             | 8,938             |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 311,169                                  | 5,676                   | 699,408    | 840,218                                          | 7,165                         | 0                 |
| Medina County Educational Service Center       | ESC     | Medina     | 0                                        | 280,877                 | 157,802    | 1,044                                            | 22,668                        | 0                 |
| Miami County Educational Service Center        | ESC     | Miami      | 93,333                                   | 98                      | 533        | 0                                                | 534                           | 0                 |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 1,503,425                                | 958,230                 | 617,644    | 689,244                                          | 0                             | 1,036,681         |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 123,271                                  | 31,224                  | 367,888    | 119,319                                          | 25,060                        | 0                 |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 95,812                                   | 170,729                 | 173,645    | 18,145                                           | 0                             | 2,668             |
| Portage County Educational Service Center      | ESC     | Portage    | 42,103                                   | 15,994                  | 189,018    | 87,183                                           | 11,355                        | 0                 |
| Putnam County Educational Service Center       | ESC     | Putnam     | 106,985                                  | 45,457                  | 14,439     | 19,114                                           | 0                             | 0                 |
| Ross-Pike Educational Service District         | ESC     | Ross       | 152,482                                  | 0                       | 60,449     | 0                                                | 0                             | 0                 |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 264,571                                  | 0                       | 125,007    | 0                                                | 0                             | 49,000            |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 446,434                                  | 130,486                 | 917,601    | 123,787                                          | 11,979                        | 0                 |
| Stark County Educational Service Center        | ESC     | Stark      | 600,762                                  | 0                       | 234,060    | 242,552                                          | 0                             | 247,267           |
| Summit County Educational Service Center       | ESC     | Summit     | 615,403                                  | 0                       | 66,622     | 0                                                | 48,911                        | 0                 |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 190,929                                  | 15,697                  | 461,947    | 0                                                | 0                             | 0                 |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 183,347                                  | 8,380                   | 358,748    | 4,222                                            | 0                             | 23,995            |
| Wood County Educational Service Center         | ESC     | Wood       | 154,344                                  | 75,337                  | 250,617    | 42,551                                           | 0                             | 0                 |

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|                                                          |        |           |               |                |           | <b>Expenditures (Continued)</b>     |                 |           |
|----------------------------------------------------------|--------|-----------|---------------|----------------|-----------|-------------------------------------|-----------------|-----------|
|                                                          |        |           |               |                |           | <b>Current (Continued)</b>          |                 |           |
|                                                          |        |           |               |                |           | <b>Support Services (Continued)</b> |                 |           |
| School                                                   | Type   | County    | Operation And |                |           | Operation Of                        |                 |           |
|                                                          |        |           | Maintenance   | Pupil          | Central   | Non                                 | Extracurricular | Capital   |
|                                                          |        |           | Of Plant      | Transportation |           | Instructional                       | Activities      | Outlay    |
|                                                          |        |           |               |                |           | Services                            |                 |           |
| Adams County/Ohio Valley School District                 | School | Adams     | 2,931,368     | 2,456,302      | 182,781   | 1,974,343                           | 548,509         | 9,890     |
| Manchester Local School District                         | School | Adams     | 950,538       | 868,390        | 56,315    | 681,491                             | 396,335         | 1,037,882 |
| Delphos City School District                             | School | Allen     | 618,510       | 401,161        | 13,530    | 961,558                             | 331,985         | 423,225   |
| Ashland City School District                             | School | Ashland   | 2,066,117     | 1,212,335      | 463,951   | 1,496,147                           | 1,262,534       | 6,764,633 |
| Hillsdale Local School District                          | School | Ashland   | 641,007       | 746,736        | 6,981     | 877                                 | 358,465         | 0         |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 873,537       | 723,494        | 10,004    | 542,000                             | 450,248         | 67,145    |
| Mapleton Local School District                           | School | Ashland   | 998,346       | 575,945        | 13,326    | 461,705                             | 265,778         | 0         |
| Ashtabula Area City School District                      | School | Ashtabula | 3,586,999     | 1,804,873      | 80,574    | 0                                   | 690,116         | 720,562   |
| Buckeye Local School District                            | School | Ashtabula | 1,683,758     | 1,124,176      | 79,572    | 758,555                             | 521,154         | 481,247   |
| Conneaut Area City School District                       | School | Ashtabula | 2,803,505     | 890,612        | 41,524    | 777,575                             | 389,115         | 764,768   |
| Geneva Area City School District                         | School | Ashtabula | 3,260,409     | 1,223,128      | 36,239    | 1,251,246                           | 616,410         | 220,964   |
| Grand Valley Local School District                       | School | Ashtabula | 1,136,905     | 1,107,152      | 94,062    | 558,649                             | 328,149         | 3,114,466 |
| Jefferson Area Local School District                     | School | Ashtabula | 1,462,676     | 1,194,730      | 104,552   | 763,274                             | 366,426         | 3,688,243 |
| Athens City School District                              | School | Athens    | 2,791,673     | 1,664,922      | 115,572   | 738,087                             | 526,788         | 469,809   |
| Federal-Hocking Local School District                    | School | Athens    | 109,633       | 65,732         | 0         | 537,501                             | 43,801          | 0         |
| Nelsonville-York City School District                    | School | Athens    | 1,078,052     | 961,449        | 8,971     | 627,441                             | 269,503         | 12,650    |
| Trimble Local School District                            | School | Athens    | 979,480       | 639,349        | 171,603   | 497,022                             | 176,456         | 116,646   |
| Minster Local School District                            | School | Auglaize  | 893,010       | 207,785        | 16,487    | 423,878                             | 364,618         | 64,169    |
| New Bremen Local School District                         | School | Auglaize  | 1,055,363     | 169,994        | 83,281    | 323,235                             | 413,061         | 89,686    |
| Barnesville Exempted Village School District             | School | Belmont   | 1,262,016     | 619,974        | 57,948    | 363,288                             | 222,163         | 85,302    |
| Bellaire Local School District                           | School | Belmont   | 1,367,439     | 1,136,414      | 0         | 756,126                             | 332,910         | 186,449   |
| Bridgeport Exempted Village School District              | School | Belmont   | 765,017       | 330,075        | 2,220     | 344,371                             | 168,639         | 174,155   |
| Martins Ferry City School District                       | School | Belmont   | 1,159,619     | 677,718        | 73,676    | 842,186                             | 318,703         | 84,958    |
| Shadyside Local School District                          | School | Belmont   | 836,189       | 311,027        | 0         | 148,027                             | 237,157         | 12,450    |
| St. Clairsville-Richland City School District            | School | Belmont   | 2,619,232     | 675,717        | 255,892   | 570,127                             | 796,427         | 100,124   |
| Union Local School District                              | School | Belmont   | 1,267,044     | 809,085        | 46,406    | 459,218                             | 273,693         | 34,897    |
| Eastern Local School District                            | School | Brown     | 1,142,335     | 984,792        | 153,463   | 600,809                             | 186,962         | 157,458   |
| Fayetteville-Perry Local School District                 | School | Brown     | 841,975       | 449,046        | 10,502    | 545,802                             | 205,496         | 142,747   |
| Western Brown Local School District                      | School | Brown     | 2,605,498     | 2,159,825      | 771,597   | 12,975                              | 705,501         | 241,827   |
| Edgewood City School District                            | School | Butler    | 3,083,563     | 1,775,200      | 271,293   | 1,496,197                           | 755,863         | 0         |
| Fairfield City School District                           | School | Butler    | 5,836,118     | 8,181,471      | 119,231   | 4,841,753                           | 1,623,497       | 277,886   |
| Lakota Local School District                             | School | Butler    | 12,079,378    | 14,517,575     | 3,068,670 | 5,591,853                           | 2,843,963       | 6,077,722 |
| Madison Local School District                            | School | Butler    | 1,704,098     | 1,104,834      | 302,689   | 632,347                             | 467,265         | 16,095    |
| Middletown City School District                          | School | Butler    | 7,925,541     | 3,905,361      | 3,459,367 | 4,754,840                           | 924,948         | 433,676   |
| Monroe Local School District                             | School | Butler    | 1,372,331     | 1,456,278      | 102,747   | 869,337                             | 597,621         | 119,958   |
| New Miami Local School District                          | School | Butler    | 832,781       | 441,483        | 0         | 487,987                             | 165,198         | 0         |
| Ross Local School District                               | School | Butler    | 2,081,642     | 1,822,023      | 78,728    | 1,342,470                           | 777,360         | 5,704,549 |
| Talawanda School District                                | School | Butler    | 3,027,778     | 2,762,742      | 231,255   | 1,183,002                           | 951,216         | 281,518   |
| Brown Local School District                              | School | Carroll   | 468,942       | 395,833        | 4,664     | 357,304                             | 320,238         | 412,444   |
| Carrollton Exempted Village School District              | School | Carroll   | 1,589,086     | 2,987,181      | 90,758    | 872,605                             | 642,604         | 481,334   |
| Mechanicsburg Exempted Village School District           | School | Champaign | 922,278       | 610,127        | 0         | 282,656                             | 266,407         | 76        |
| Triad Local School District                              | School | Champaign | 1,050,082     | 562,268        | 203,053   | 441,706                             | 434,121         | 415,093   |
| Clark Shawnee Local School District                      | School | Clark     | 1,502,326     | 1,005,755      | 0         | 883,600                             | 722,881         | 149,251   |
| Greenon Local School District                            | School | Clark     | 1,420,901     | 1,289,908      | 110,601   | 39,031                              | 465,284         | 210,411   |



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|                                                           |        |            |               |                |           | <b>Expenditures (Continued)</b>     |                 |            |
|-----------------------------------------------------------|--------|------------|---------------|----------------|-----------|-------------------------------------|-----------------|------------|
|                                                           |        |            |               |                |           | <b>Current (Continued)</b>          |                 |            |
|                                                           |        |            |               |                |           | <b>Support Services (Continued)</b> |                 |            |
| School                                                    | Type   | County     | Operation And |                |           | Operation Of                        |                 |            |
|                                                           |        |            | Maintenance   | Pupil          | Central   | Non                                 | Extracurricular | Capital    |
|                                                           |        |            | Of Plant      | Transportation |           | Instructional                       | Activities      | Outlay     |
|                                                           |        |            |               |                |           | Services                            |                 |            |
| Northeastern Local School District                        | School | Clark      | 2,291,747     | 1,965,566      | 12,554    | 1,467,573                           | 963,048         | 52,534     |
| Northwestern Local School District                        | School | Clark      | 1,348,677     | 1,092,822      | 7,949     | 626,243                             | 473,397         | 8,612,250  |
| Southeastern Local School District                        | School | Clark      | 511,890       | 309,056        | 36,226    | 161,908                             | 341,967         | 3,500      |
| Springfield City School District                          | School | Clark      | 7,580,203     | 2,551,218      | 1,925,881 | 6,563,349                           | 1,091,993       | 2,000,728  |
| Tecumseh Local School District                            | School | Clark      | 3,078,950     | 1,459,818      | 78,072    | 1,609,514                           | 586,391         | 81,185     |
| Batavia Local School District                             | School | Clermont   | 1,262,804     | 1,437,038      | 109,408   | 0                                   | 321,188         | 668,499    |
| Bethel-Tate Local School District                         | School | Clermont   | 1,402,159     | 898,080        | 52,955    | 633,932                             | 353,069         | 982,886    |
| Clermont Northeastern Local School District               | School | Clermont   | 1,744,522     | 1,823,746      | 221,712   | 889,768                             | 400,309         | 0          |
| Felicity-Franklin Local School District                   | School | Clermont   | 907,599       | 591,302        | 1,247     | 506,728                             | 172,633         | 13,399     |
| Goshen Local School District                              | School | Clermont   | 2,567,678     | 2,729,838      | 0         | 1,168,807                           | 462,346         | 264,095    |
| Milford Exempted Village School District                  | School | Clermont   | 4,916,532     | 5,793,416      | 941,492   | 3,873,971                           | 1,153,876       | 10,725     |
| New Richmond Exempted Village School District             | School | Clermont   | 3,073,316     | 1,670,311      | 365,949   | 12,427                              | 588,054         | 2,282,852  |
| West Clermont Local School District                       | School | Clermont   | 5,567,458     | 5,266,887      | 92,139    | 2,272,292                           | 655,584         | 746,722    |
| Williamsburg Local School District                        | School | Clermont   | 1,101,827     | 533,746        | 35,786    | 513,232                             | 342,159         | 268,396    |
| Blanchester Local School District                         | School | Clinton    | 1,219,707     | 969,751        | 14,330    | 917,371                             | 471,112         | 594,681    |
| Clinton Massie Local School District                      | School | Clinton    | 1,612,513     | 1,199,764      | 0         | 766,006                             | 623,156         | 10,193     |
| East Clinton Local School District                        | School | Clinton    | 1,299,890     | 890,308        | 53,594    | 616,779                             | 304,658         | 0          |
| Wilmington City School District                           | School | Clinton    | 2,318,847     | 1,452,926      | 95,937    | 1,409,263                           | 552,395         | 215,606    |
| Beaver Local School District                              | School | Columbiana | 1,400,576     | 74,010         | 1,561,087 | 806,176                             | 516,549         | 11,228,521 |
| Columbiana Exempted Village School District               | School | Columbiana | 669,224       | 734,016        | 26,141    | 301,803                             | 409,505         | 19,887     |
| Crestview Local School District                           | School | Columbiana | 1,230,583     | 697,448        | 43,232    | 545,809                             | 409,986         | 255,311    |
| East Liverpool City School District                       | School | Columbiana | 2,867,744     | 1,302,692      | 47,634    | 1,299,769                           | 411,495         | 407,327    |
| East Palestine City School District                       | School | Columbiana | 1,101,697     | 648,459        | 0         | 508,923                             | 387,920         | 187,058    |
| Lisbon Exempted Village School District                   | School | Columbiana | 639,268       | 306,769        | 54,731    | 452,184                             | 320,663         | 77,196     |
| Salem City School District                                | School | Columbiana | 1,732,614     | 727,390        | 915,516   | 672,375                             | 625,872         | 494,146    |
| Southern Local School District                            | School | Columbiana | 2,194,816     | 678,785        | 75,587    | 434,450                             | 261,716         | 0          |
| United Local School District                              | School | Columbiana | 1,007,861     | 818,588        | 59,200    | 568,138                             | 530,327         | 0          |
| Wellsville Local School District                          | School | Columbiana | 969,132       | 190,342        | 66,642    | 414,188                             | 287,791         | 3,574      |
| Coshocton City School District                            | School | Coshocton  | 1,663,929     | 658,586        | 17,044    | 901,026                             | 382,920         | 7,146,446  |
| Ridgewood Local School District                           | School | Coshocton  | 1,409,653     | 803,595        | 19,732    | 611,169                             | 450,102         | 888,274    |
| River View Local School District                          | School | Coshocton  | 2,037,948     | 1,906,402      | 333,831   | 1,007,946                           | 407,907         | 41,830     |
| Buckeye Central Local School District                     | School | Crawford   | 541,098       | 525,206        | 104,877   | 350,470                             | 298,324         | 0          |
| Bucyrus City School District                              | School | Crawford   | 1,556,472     | 308,869        | 235,227   | 1,129,985                           | 492,927         | 282,015    |
| Colonel Crawford Local School District                    | School | Crawford   | 882,120       | 823,226        | 27,241    | 358,158                             | 410,628         | 0          |
| Galion City School District                               | School | Crawford   | 1,627,319     | 1,171,677      | 183,586   | 1,198,756                           | 545,110         | 173,441    |
| Wynford Local School District                             | School | Crawford   | 658,142       | 699,408        | 188,615   | 428,577                             | 336,807         | 0          |
| Bay Village City School District                          | School | Cuyahoga   | 2,961,491     | 966,885        | 410,510   | 2,249,907                           | 1,063,041       | 4,009,878  |
| Beachwood City School District                            | School | Cuyahoga   | 3,409,790     | 1,906,237      | 244,583   | 1,831,026                           | 1,074,734       | 4,279,834  |
| Bedford City School District                              | School | Cuyahoga   | 6,251,959     | 3,970,386      | 125,255   | 1,907,600                           | 909,855         | 772,515    |
| Berea City School District                                | School | Cuyahoga   | 6,535,277     | 4,750,302      | 2,457,830 | 4,142,443                           | 1,566,036       | 2,176,308  |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 3,743,412     | 3,121,689      | 277,031   | 2,619,888                           | 1,263,865       | 761,146    |
| Brooklyn City School District                             | School | Cuyahoga   | 1,047,243     | 337,669        | 142,376   | 753,876                             | 475,052         | 2,915,401  |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 2,442,656     | 1,320,863      | 245,638   | 1,129,529                           | 940,121         | 591,525    |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 13,982,246    | 3,866,048      | 3,866,610 | 2,272,419                           | 2,132,543       | 0          |

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|                                              |        |           |               |                |            | <b>Expenditures (Continued)</b>     |                 |            |
|----------------------------------------------|--------|-----------|---------------|----------------|------------|-------------------------------------|-----------------|------------|
|                                              |        |           |               |                |            | <b>Current (Continued)</b>          |                 |            |
|                                              |        |           |               |                |            | <b>Support Services (Continued)</b> |                 |            |
| School                                       | Type   | County    | Operation And |                |            | Operation Of                        |                 |            |
|                                              |        |           | Maintenance   | Pupil          | Central    | Non                                 | Extracurricular | Capital    |
|                                              |        |           | Of Plant      | Transportation |            | Instructional                       | Activities      | Outlay     |
|                                              |        |           |               |                |            | Services                            |                 |            |
| Cleveland Municipal School District          | School | Cuyahoga  | 62,283,307    | 36,682,084     | 17,449,971 | 35,451,831                          | 6,488,287       | 75,299,430 |
| Cuyahoga Heights Local School District       | School | Cuyahoga  | 1,505,786     | 682,750        | 399,677    | 381,475                             | 653,366         | 296,416    |
| East Cleveland City School District          | School | Cuyahoga  | 4,869,758     | 1,379,986      | 2,768,874  | 1,467,013                           | 475,424         | 156,860    |
| Euclid City School District                  | School | Cuyahoga  | 7,154,741     | 4,579,601      | 1,778,690  | 1,271,702                           | 1,130,805       | 1,299,506  |
| Fairview Park City School District           | School | Cuyahoga  | 1,695,749     | 697,314        | 301,018    | 434,108                             | 473,027         | 1,267,829  |
| Garfield Heights City School District        | School | Cuyahoga  | 3,321,338     | 870,390        | 419,720    | 2,649,326                           | 629,440         | 2,487,565  |
| Independence Local School District           | School | Cuyahoga  | 1,648,626     | 855,322        | 39,952     | 486,494                             | 586,692         | 33,055     |
| Lakewood City School District                | School | Cuyahoga  | 7,345,950     | 78,616         | 294,312    | 2,434,446                           | 1,378,883       | 0          |
| Maple Heights City School District           | School | Cuyahoga  | 3,657,594     | 1,200,944      | 9,286      | 1,966,192                           | 691,913         | 4,553,431  |
| Mayfield City School District                | School | Cuyahoga  | 6,787,544     | 4,762,700      | 1,597,871  | 2,262,177                           | 1,490,025       | 413,724    |
| North Olmsted City School District           | School | Cuyahoga  | 4,972,457     | 2,555,361      | 1,438,148  | 1,858,915                           | 1,519,769       | 216,488    |
| North Royalton City School District          | School | Cuyahoga  | 3,572,784     | 3,857,486      | 225,832    | 2,180,819                           | 1,197,235       | 208,234    |
| Olmsted Falls City School District           | School | Cuyahoga  | 3,680,117     | 2,008,736      | 639,243    | 1,133,244                           | 1,749,232       | 168,688    |
| Orange City School District                  | School | Cuyahoga  | 4,576,331     | 3,664,747      | 930,580    | 1,242,836                           | 1,820,502       | 0          |
| Parma City School District                   | School | Cuyahoga  | 10,930,263    | 5,770,054      | 4,154,032  | 3,422,415                           | 3,206,854       | 870,003    |
| Richmond Heights Local School District       | School | Cuyahoga  | 930,530       | 1,058,957      | 178,070    | 5,488                               | 222,872         | 115,589    |
| Rocky River City School District             | School | Cuyahoga  | 3,895,820     | 2,036,363      | 712,571    | 1,690,502                           | 1,481,407       | 6,336,134  |
| Shaker Heights City School District          | School | Cuyahoga  | 11,035,845    | 5,361,996      | 1,507,048  | 3,499,622                           | 1,260,336       | 519,015    |
| Solon City School District                   | School | Cuyahoga  | 6,870,574     | 3,443,680      | 1,086,768  | 2,067,559                           | 1,618,127       | 2,740,029  |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 6,395,545     | 2,820,664      | 1,562,056  | 2,904,813                           | 1,174,963       | 1,132,185  |
| Strongsville City School District            | School | Cuyahoga  | 7,894,367     | 4,790,992      | 1,346,721  | 2,831,711                           | 1,271,803       | 5,196,362  |
| Warrensville Heights City School District    | School | Cuyahoga  | 3,756,247     | 1,113,710      | 363,115    | 864,259                             | 257,527         | 726,247    |
| Westlake City School District                | School | Cuyahoga  | 5,089,408     | 4,005,405      | 303,174    | 2,300,649                           | 1,516,214       | 18,156,604 |
| Greenville City School District              | School | Darke     | 1,521,405     | 1,075,449      | 21,949     | 879,360                             | 685,169         | 2,990,199  |
| Ayersville Local School District             | School | Defiance  | 754,927       | 267,688        | 44,025     | 487,320                             | 463,411         | 512,173    |
| Big Walnut Local School District             | School | Delaware  | 2,578,783     | 2,275,629      | 270,020    | 1,192,402                           | 647,760         | 799,001    |
| Buckeye Valley Local School District         | School | Delaware  | 2,137,744     | 1,799,039      | 128,143    | 785,181                             | 593,493         | 612,262    |
| Delaware City School District                | School | Delaware  | 4,403,107     | 3,326,771      | 290,702    | 3,335,134                           | 1,530,591       | 1,392,554  |
| Olentangy Local School District              | School | Delaware  | 13,481,251    | 9,609,418      | 2,956,418  | 8,136,922                           | 4,659,691       | 2,452,490  |
| Edison Local School District                 | School | Erie      | 1,116,201     | 852,564        | 129,983    | 705,983                             | 657,508         | 0          |
| Huron City School District                   | School | Erie      | 1,188,477     | 776,030        | 1,004      | 852,289                             | 729,891         | 0          |
| Kelleys Island Local School District         | School | Erie      | 148,440       | 20,630         | 0          | 7,250                               | 0               | 0          |
| Margaretta Local School District             | School | Erie      | 1,242,179     | 1,185,190      | 94,478     | 673,342                             | 432,479         | 70,117     |
| Perkins Local School District                | School | Erie      | 1,688,582     | 1,045,022      | 176,240    | 809,845                             | 637,109         | 0          |
| Sandusky City School District                | School | Erie      | 3,056,465     | 1,696,551      | 629,014    | 2,508,004                           | 1,047,831       | 607,530    |
| Vermilion Local School District              | School | Erie      | 1,979,606     | 1,445,286      | 30,715     | 725,873                             | 750,190         | 7,731,780  |
| Amanda-Clearcreek Local School District      | School | Fairfield | 1,459,174     | 1,196,563      | 42,136     | 789,505                             | 249,817         | 4,599      |
| Bloom-Carroll Local School District          | School | Fairfield | 1,658,177     | 1,304,161      | 187,471    | 653,291                             | 668,343         | 541,994    |
| Fairfield Union Local School District        | School | Fairfield | 1,679,582     | 1,706,803      | 131,878    | 972,260                             | 685,590         | 1,000,025  |
| Lancaster City School District               | School | Fairfield | 4,778,122     | 2,112,092      | 1,060,086  | 3,477,530                           | 1,213,735       | 9,384,545  |
| Liberty Union-Thurston Local School District | School | Fairfield | 1,698,317     | 691,842        | 248,713    | 570,296                             | 687,852         | 739,826    |
| Pickerington Local School District           | School | Fairfield | 10,202,628    | 5,499,852      | 63,593     | 4,773,562                           | 2,350,863       | 5,106,929  |
| Miami Trace Local School District            | School | Fayette   | 2,456,148     | 2,473,848      | 139,190    | 1,153,502                           | 579,791         | 66,430     |
| Washington Court House City School District  | School | Fayette   | 1,709,201     | 728,381        | 17,981     | 1,005,558                           | 646,893         | 717,431    |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                 |        |          |               |                |            | <b>Expenditures (Continued)</b>     |                 |            |
|-------------------------------------------------|--------|----------|---------------|----------------|------------|-------------------------------------|-----------------|------------|
|                                                 |        |          |               |                |            | <b>Current (Continued)</b>          |                 |            |
|                                                 |        |          |               |                |            | <b>Support Services (Continued)</b> |                 |            |
| School                                          | Type   | County   | Operation And |                |            | Operation Of                        |                 |            |
|                                                 |        |          | Maintenance   | Pupil          | Central    | Non                                 | Extracurricular | Capital    |
|                                                 |        |          | Of Plant      | Transportation |            | Instructional                       | Activities      | Outlay     |
|                                                 |        |          |               |                |            | Services                            |                 |            |
| Canal Winchester Local School District          | School | Franklin | 3,770,644     | 2,692,650      | 468,149    | 1,308,654                           | 959,119         | 293,165    |
| Columbus City School District                   | School | Franklin | 50,261,104    | 67,457,202     | 20,272,456 | 36,132,496                          | 8,911,366       | 20,566,456 |
| Dublin City School District                     | School | Franklin | 13,617,190    | 8,962,160      | 425,862    | 181,043                             | 4,957,465       | 3,885,695  |
| Gahanna-Jefferson City School District          | School | Franklin | 6,143,928     | 3,208,910      | 685,664    | 4,174,141                           | 1,213,519       | 4,337,138  |
| Grandview Heights City School District          | School | Franklin | 1,312,434     | 24,234         | 78,020     | 1,489                               | 918,992         | 587,967    |
| Groveport Madison Local School District         | School | Franklin | 4,768,053     | 4,525,013      | 922,603    | 2,941,183                           | 438,046         | 0          |
| Hamilton Local School District                  | School | Franklin | 3,039,309     | 882,186        | 48,124     | 1,404,128                           | 924,229         | 566,112    |
| Hilliard City School District                   | School | Franklin | 15,198,189    | 8,536,016      | 1,338,044  | 8,188,520                           | 4,702,757       | 2,756,645  |
| New Albany-Plain Local School District          | School | Franklin | 4,764,053     | 3,533,512      | 451,808    | 2,643,857                           | 2,072,880       | 28,525,600 |
| Southwestern City School District               | School | Franklin | 15,296,454    | 12,078,155     | 3,538,546  | 10,077,020                          | 4,009,264       | 67,044,316 |
| Upper Arlington City School District            | School | Franklin | 6,582,224     | 1,609,602      | 1,705,762  | 4,373,965                           | 2,670,200       | 2,354,302  |
| Westerville City School District                | School | Franklin | 12,111,834    | 7,379,932      | 2,090,354  | 5,201,378                           | 2,823,848       | 5,342,023  |
| Whitehall City School District                  | School | Franklin | 2,831,635     | 1,578,430      | 62,180     | 1,617,364                           | 717,895         | 6,539,021  |
| Worthington City School District                | School | Franklin | 13,631,804    | 4,365,845      | 1,416,372  | 4,654,834                           | 2,611,287       | 4,988,049  |
| Archbold Area Local School District             | School | Fulton   | 1,083,844     | 574,440        | 228,226    | 498,298                             | 678,491         | 1,038,283  |
| Wauseon Exempted Village School District        | School | Fulton   | 1,618,336     | 713,100        | 333,605    | 800,711                             | 632,529         | 0          |
| Gallia Local School District                    | School | Gallia   | 2,287,685     | 2,214,675      | 546,624    | 1,179,273                           | 476,122         | 816,631    |
| Gallipolis City School District                 | School | Gallia   | 2,360,702     | 1,676,959      | 126,940    | 824,351                             | 519,231         | 0          |
| Berkshire Local School District                 | School | Geauga   | 1,010,435     | 879,380        | 0          | 243,890                             | 367,952         | 168,236    |
| Cardinal Local School District                  | School | Geauga   | 1,234,281     | 1,282,047      | 244,215    | 465,013                             | 414,055         | 67,814     |
| Kenston Local School District                   | School | Geauga   | 3,525,470     | 2,472,070      | 0          | 119,571                             | 1,461,705       | 807,914    |
| Ledgemont Local School District                 | School | Geauga   | 518,553       | 550,475        | 65,113     | 155,117                             | 110,358         | 19         |
| West Geauga Local School District               | School | Geauga   | 2,363,714     | 1,910,844      | 22,892     | 833,639                             | 804,038         | 1,196,371  |
| Beavercreek City School District                | School | Greene   | 6,333,594     | 5,387,477      | 767,506    | 3,652,100                           | 1,691,584       | 7,517,812  |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 2,535,737     | 1,528,441      | 73,617     | 747,302                             | 1,264,283       | 68,847     |
| Cedar Cliff Local School District               | School | Greene   | 661,421       | 315,756        | 11,946     | 164,324                             | 322,086         | 548,598    |
| Fairborn City School District                   | School | Greene   | 3,436,007     | 2,406,320      | 427,573    | 1,770,807                           | 660,535         | 0          |
| Greeneview Local School District                | School | Greene   | 1,420,939     | 1,445,925      | 3,403      | 482,384                             | 446,161         | 22,342     |
| Xenia Community School District                 | School | Greene   | 2,785,491     | 2,157,790      | 530,586    | 443,927                             | 702,460         | 0          |
| Yellow Springs Exempted Village School District | School | Greene   | 531,801       | 212,245        | 34,597     | 262,291                             | 224,988         | 210,206    |
| Cambridge City School District                  | School | Guernsey | 2,437,587     | 1,435,168      | 330,409    | 987,875                             | 521,429         | 0          |
| East Guernsey Local School District             | School | Guernsey | 1,177,367     | 1,171,731      | 67,666     | 385,334                             | 279,281         | 0          |
| Rolling Hills Local School District             | School | Guernsey | 1,553,951     | 1,019,060      | 100,110    | 929,453                             | 358,713         | 350,793    |
| Cincinnati City School District                 | School | Hamilton | 43,339,485    | 29,424,540     | 19,027,217 | 34,735,143                          | 5,422,262       | 28,375,824 |
| Deer Park Community City School District        | School | Hamilton | 1,259,492     | 334,603        | 192,208    | 547,095                             | 535,844         | 451,204    |
| Finneytown Local School District                | School | Hamilton | 1,392,704     | 899,556        | 179,953    | 1,400,582                           | 467,251         | 2,381,664  |
| Forest Hills Local School District              | School | Hamilton | 5,660,752     | 3,946,765      | 683,881    | 2,957,448                           | 2,098,829       | 1,193,794  |
| Indian Hill Exempted Village School District    | School | Hamilton | 4,436,854     | 1,965,338      | 67,681     | 1,756,668                           | 900,796         | 655,968    |
| Loveland City School District                   | School | Hamilton | 3,197,022     | 3,284,234      | 561,697    | 1,844,991                           | 1,425,221       | 126,611    |
| Madeira City School District                    | School | Hamilton | 1,488,964     | 847,899        | 7,171      | 674,781                             | 534,541         | 1,299,451  |
| Mariemont City School District                  | School | Hamilton | 2,066,937     | 793,550        | 118,756    | 349,784                             | 851,550         | 210,367    |
| Mt. Healthy City School District                | School | Hamilton | 2,951,017     | 2,458,416      | 77,453     | 2,256,956                           | 792,308         | 60,796     |
| North College Hill City School District         | School | Hamilton | 1,354,312     | 219,214        | 17,081     | 993,370                             | 346,529         | 0          |
| Northwest Local School District                 | School | Hamilton | 6,892,569     | 5,559,199      | 1,335,845  | 6,513,109                           | 1,888,006       | 3,096,775  |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                 |        |           |               |                |           | Expenditures (Continued)     |                 |            |
|-------------------------------------------------|--------|-----------|---------------|----------------|-----------|------------------------------|-----------------|------------|
|                                                 |        |           |               |                |           | Current (Continued)          |                 |            |
|                                                 |        |           |               |                |           | Support Services (Continued) |                 |            |
| School                                          | Type   | County    | Operation And |                |           | Operation Of                 |                 |            |
|                                                 |        |           | Maintenance   | Pupil          | Central   | Non                          | Extracurricular | Capital    |
|                                                 |        |           | Of Plant      | Transportation |           | Instructional                | Activities      | Outlay     |
|                                                 |        |           |               |                |           | Services                     |                 |            |
| Norwood City School District                    | School | Hamilton  | 2,755,687     | 544,670        | 237,435   | 1,047,439                    | 517,063         | 993,173    |
| Oak Hills Local School District                 | School | Hamilton  | 5,995,767     | 3,002,995      | 331,538   | 4,005,355                    | 2,064,649       | 991,007    |
| Princeton City School District                  | School | Hamilton  | 7,203,914     | 4,435,273      | 1,135,063 | 3,291,183                    | 1,093,656       | 29,320,395 |
| Reading Community City School District          | School | Hamilton  | 1,093,695     | 195,948        | 66,485    | 1,534,679                    | 504,681         | 517,971    |
| Southwest Local School District                 | School | Hamilton  | 2,803,170     | 1,199,274      | 93,564    | 1,499,991                    | 747,023         | 30,808     |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 1,376,047     | 296,912        | 219,440   | 975,600                      | 255,991         | 0          |
| Sycamore Community City School District         | School | Hamilton  | 6,924,246     | 5,124,896      | 600,161   | 3,950,447                    | 1,480,337       | 6,503,113  |
| Three Rivers Local School District              | School | Hamilton  | 1,668,920     | 1,455,957      | 161,470   | 874,425                      | 588,384         | 7,930,331  |
| Winton Woods City School District               | School | Hamilton  | 3,009,085     | 2,286,527      | 477,752   | 2,164,323                    | 819,292         | 556,451    |
| Wyoming City School District                    | School | Hamilton  | 1,805,956     | 440,692        | 141,870   | 197,139                      | 859,642         | 11,293,768 |
| Arcadia Local School District                   | School | Hancock   | 591,727       | 405,357        | 2,409     | 277,840                      | 521,995         | 524        |
| Arlington Local School District                 | School | Hancock   | 484,272       | 230,551        | 1,005     | 237,710                      | 293,903         | 0          |
| Findlay City School District                    | School | Hancock   | 5,913,734     | 2,600,092      | 173,464   | 2,179,141                    | 1,609,160       | 3,489,851  |
| Liberty Benton Local School District            | School | Hancock   | 1,154,435     | 617,513        | 133,832   | 515,625                      | 432,592         | 20,194     |
| Van Buren Local School District                 | School | Hancock   | 1,377,642     | 546,294        | 42,672    | 256,069                      | 403,083         | 0          |
| Conotton Valley Union Local School District     | School | Harrison  | 423,612       | 412,716        | 44,270    | 156,039                      | 166,355         | 162,044    |
| Holgate Local School District                   | School | Henry     | 64,570        | 0              | 13,390    | 257,220                      | 93,632          | 0          |
| Liberty Center Local School District            | School | Henry     | 842,971       | 574,361        | 228,612   | 710,940                      | 574,859         | 34,461     |
| Napoleon Area City School District              | School | Henry     | 1,733,438     | 1,211,558      | 150,528   | 788,165                      | 809,163         | 8,600,939  |
| Patrick Henry Local School District             | School | Henry     | 57,489        | 9,751          | 7,200     | 471,100                      | 194,447         | 0          |
| Fairfield Local School District                 | School | Highland  | 693,204       | 533,983        | 91,270    | 395,744                      | 162,339         | 0          |
| Greenfield Exempted Village School District     | School | Highland  | 1,664,089     | 986,806        | 0         | 713,172                      | 451,026         | 94,852     |
| Hillsboro City School District                  | School | Highland  | 3,238,025     | 1,751,986      | 93,356    | 1,138,072                    | 552,357         | 0          |
| Lynchburg Clay Local School District            | School | Highland  | 1,155,397     | 820,156        | 12,500    | 558,614                      | 265,783         | 295,464    |
| Logan-Hocking Local School District             | School | Hocking   | 4,412,984     | 3,192,650      | 10,478    | 349,563                      | 624,220         | 157,203    |
| East Holmes Local School District               | School | Holmes    | 1,558,979     | 1,347,877      | 106,630   | 660,756                      | 469,539         | 357,137    |
| West Holmes Local School District               | School | Holmes    | 2,123,521     | 1,937,916      | 72,921    | 1,084,141                    | 518,422         | 267,865    |
| Bellevue City School District                   | School | Huron     | 1,946,978     | 845,476        | 59,917    | 821,716                      | 736,778         | 973,751    |
| Monroeville Local School District               | School | Huron     | 504,388       | 401,218        | 9,329     | 356,317                      | 228,936         | 3,827,024  |
| New London Local School District                | School | Huron     | 891,161       | 533,893        | 111,454   | 399,556                      | 447,256         | 1,937      |
| Norwalk City School District                    | School | Huron     | 2,379,300     | 776,300        | 774,353   | 1,505,888                    | 742,162         | 627,764    |
| South Central Local School District             | School | Huron     | 853,711       | 579,305        | 12,193    | 403,264                      | 312,506         | 157,107    |
| Western Reserve Local School District           | School | Huron     | 955,201       | 718,043        | 141,443   | 624,398                      | 425,495         | 78,130     |
| Willard City School District                    | School | Huron     | 1,198,944     | 701,690        | 4,231     | 1,038,207                    | 586,368         | 20,203,913 |
| Wellston City School District                   | School | Jackson   | 1,605,648     | 1,089,201      | 84,825    | 832,045                      | 287,784         | 0          |
| Buckeye Local School District                   | School | Jefferson | 2,053,420     | 1,868,358      | 107,926   | 8,872                        | 392,832         | 0          |
| Edison Local School District                    | School | Jefferson | 1,407,295     | 1,541,031      | 190,483   | 783,297                      | 287,046         | 190,565    |
| Indian Creek Local School District              | School | Jefferson | 1,728,753     | 1,039,925      | 239,317   | 999,234                      | 354,263         | 173,101    |
| Steubenville City School District               | School | Jefferson | 3,215,504     | 622,170        | 31,293    | 521,350                      | 633,729         | 601,351    |
| Toronto City School District                    | School | Jefferson | 770,284       | 123,118        | 0         | 374,621                      | 309,413         | 3,937,546  |
| Kirtland Local School District                  | School | Lake      | 1,388,730     | 1,279,438      | 78,121    | 378,614                      | 769,636         | 0          |
| Mentor Exempted Village School District         | School | Lake      | 9,566,407     | 6,348,033      | 628,973   | 4,261,666                    | 2,094,539       | 0          |
| Perry Local School District                     | School | Lake      | 3,592,897     | 1,276,841      | 23,084    | 1,274,667                    | 1,241,630       | 1,338,808  |
| Riverside Local School District                 | School | Lake      | 3,057,784     | 3,282,838      | 74,793    | 61,761                       | 576,599         | 1,214,493  |

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**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                   |        |          |               |                |           | <b>Expenditures (Continued)</b>     |                 |            |
|---------------------------------------------------|--------|----------|---------------|----------------|-----------|-------------------------------------|-----------------|------------|
|                                                   |        |          |               |                |           | <b>Current (Continued)</b>          |                 |            |
|                                                   |        |          |               |                |           | <b>Support Services (Continued)</b> |                 |            |
| School                                            | Type   | County   | Operation And |                |           | Operation Of                        |                 |            |
|                                                   |        |          | Maintenance   | Pupil          | Central   | Non                                 | Extracurricular | Capital    |
|                                                   |        |          | Of Plant      | Transportation |           | Instructional                       | Activities      | Outlay     |
|                                                   |        |          |               |                |           | Services                            |                 |            |
| Willoughby-Eastlake City School District          | School | Lake     | 6,954,782     | 7,578,537      | 2,205,063 | 2,881,906                           | 1,873,842       | 14,195,402 |
| Chesapeake Union Exempted Village School District | School | Lawrence | 1,375,354     | 697,138        | 347,786   | 471,558                             | 296,823         | 1,300,146  |
| Dawson-Bryant Local School District               | School | Lawrence | 1,041,556     | 763,043        | 187,262   | 546,878                             | 509,999         | 0          |
| Fairland Local School District                    | School | Lawrence | 1,806,136     | 733,540        | 13,216    | 630,350                             | 344,152         | 688,792    |
| Ironton City School District                      | School | Lawrence | 1,935,548     | 708,308        | 115,550   | 832,543                             | 591,167         | 0          |
| Rock Hill Local School District                   | School | Lawrence | 2,235,853     | 1,046,004      | 0         | 677,940                             | 359,845         | 726,093    |
| South Point Local School District                 | School | Lawrence | 1,977,483     | 1,151,926      | 15,844    | 756,699                             | 289,619         | 392,470    |
| Symmes Valley Local School District               | School | Lawrence | 1,488,190     | 1,237,125      | 179,879   | 410,949                             | 242,817         | 0          |
| Granville Exempted Village School District        | School | Licking  | 2,176,024     | 1,381,855      | 425,277   | 960,310                             | 869,886         | 0          |
| Heath City School District                        | School | Licking  | 1,253,864     | 584,559        | 308,225   | 554,099                             | 426,676         | 274,419    |
| Johnstown-Monroe Local School District            | School | Licking  | 1,087,408     | 894,779        | 101,415   | 346,133                             | 447,984         | 8,710      |
| Lakewood Local School District                    | School | Licking  | 2,030,914     | 1,696,832      | 104,334   | 170,451                             | 377,215         | 0          |
| Licking Heights Local School District             | School | Licking  | 3,263,983     | 2,344,463      | 515,624   | 1,481,394                           | 556,501         | 2,745,458  |
| Licking Valley Local School District              | School | Licking  | 1,982,720     | 1,251,205      | 255,832   | 1,035,773                           | 551,942         | 1,129,015  |
| Newark City School District                       | School | Licking  | 6,593,304     | 2,944,998      | 396,894   | 2,620,743                           | 702,956         | 2,208,994  |
| North Fork Local School District                  | School | Licking  | 1,512,137     | 1,178,645      | 170,306   | 729,521                             | 440,336         | 411,000    |
| Northridge Local School District                  | School | Licking  | 1,273,812     | 1,481,882      | 223,695   | 360,303                             | 301,428         | 668,445    |
| Riverside Local School District                   | School | Logan    | 691,201       | 480,484        | 45,796    | 317,846                             | 235,959         | 0          |
| Amherst Exempted Village School District          | School | Lorain   | 3,271,215     | 1,413,598      | 41,200    | 1,555,155                           | 970,799         | 831,422    |
| Avon Lake City School District                    | School | Lorain   | 4,364,108     | 1,693,821      | 232,342   | 1,591,420                           | 1,319,363       | 40,654     |
| Avon Local School District                        | School | Lorain   | 2,553,161     | 1,712,965      | 96,358    | 1,192,018                           | 1,065,210       | 8,304,020  |
| Columbia Local School District                    | School | Lorain   | 704,919       | 539,661        | 162,547   | 292,024                             | 356,408         | 0          |
| Elyria City School District                       | School | Lorain   | 5,580,440     | 3,481,658      | 767,211   | 1,851,959                           | 1,243,955       | 407,850    |
| Firelands Local School District                   | School | Lorain   | 1,110,188     | 1,082,161      | 547,916   | 645,064                             | 537,226         | 434,225    |
| Keystone Local School District                    | School | Lorain   | 1,360,731     | 926,320        | 322,824   | 685,907                             | 381,453         | 0          |
| Lorain City School District                       | School | Lorain   | 8,196,653     | 2,573,634      | 947,183   | 4,132,049                           | 1,017,872       | 4,074,164  |
| Midview Local School District                     | School | Lorain   | 2,679,255     | 1,630,652      | 0         | 7,382                               | 854,935         | 900,521    |
| North Ridgeville City School District             | School | Lorain   | 2,589,219     | 2,345,750      | 140,285   | 1,427,373                           | 771,322         | 231,833    |
| Oberlin City School District                      | School | Lorain   | 1,517,442     | 488,248        | 32,822    | 446,240                             | 490,992         | 0          |
| Sheffield-Sheffield Lake City School District     | School | Lorain   | 1,593,480     | 1,133,954      | 249,238   | 661,106                             | 610,252         | 12,195,968 |
| Wellington Exempted Village School District       | School | Lorain   | 1,139,971     | 532,622        | 226,763   | 480,804                             | 555,099         | 1,016,603  |
| Anthony Wayne Local School District               | School | Lucas    | 4,243,811     | 2,551,059      | 193,783   | 1,321,761                           | 979,184         | 3,647      |
| Oregon City School District                       | School | Lucas    | 4,273,633     | 2,474,737      | 5,926     | 1,908,895                           | 1,185,925       | 555,439    |
| Ottawa Hills Local School District                | School | Lucas    | 1,370,346     | 40,521         | 296,833   | 403,575                             | 745,123         | 160,639    |
| Springfield Local School District                 | School | Lucas    | 3,537,310     | 2,104,996      | 80,123    | 2,596,001                           | 1,039,974       | 0          |
| Sylvania City School District                     | School | Lucas    | 9,244,917     | 4,809,757      | 724,807   | 2,865,294                           | 2,211,094       | 7,807,339  |
| Toledo City School District                       | School | Lucas    | 0             | 0              | 0         | 15,485,916                          | 2,668,020       | 11,940,543 |
| Washington Local School District                  | School | Lucas    | 8,380,314     | 3,492,276      | 1,248,446 | 3,813,563                           | 1,583,491       | 6,271,430  |
| Jefferson Local School District                   | School | Madison  | 1,271,513     | 567,736        | 359,734   | 604,588                             | 709,236         | 0          |
| Jonathan Alder Local School District              | School | Madison  | 1,897,422     | 1,066,055      | 0         | 890,876                             | 575,747         | 44,129     |
| London City School District                       | School | Madison  | 1,770,727     | 927,470        | 179,964   | 746,203                             | 578,884         | 527,227    |
| Madison-Plains Local School District              | School | Madison  | 942,097       | 1,288,155      | 267,889   | 528,365                             | 480,218         | 44,718     |
| Austintown Local School District                  | School | Mahoning | 4,320,762     | 1,729,875      | 7,200     | 2,436,501                           | 964,507         | 9,751,157  |
| Boardman Local School District                    | School | Mahoning | 4,438,053     | 2,526,760      | 308,609   | 2,099,846                           | 1,149,905       | 190,022    |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                            |        |            |               |                |           | <b>Expenditures (Continued)</b>     |                 |            |
|--------------------------------------------|--------|------------|---------------|----------------|-----------|-------------------------------------|-----------------|------------|
|                                            |        |            |               |                |           | <b>Current (Continued)</b>          |                 |            |
|                                            |        |            |               |                |           | <b>Support Services (Continued)</b> |                 |            |
| School                                     | Type   | County     | Operation And |                |           | Operation Of                        |                 |            |
|                                            |        |            | Maintenance   | Pupil          | Central   | Non                                 | Extracurricular | Capital    |
|                                            |        |            | Of Plant      | Transportation |           | Instructional                       | Activities      | Outlay     |
|                                            |        |            |               |                |           | Services                            |                 |            |
| Campbell City School District              | School | Mahoning   | 1,847,848     | 463,142        | 153,642   | 555,002                             | 333,380         | 160,533    |
| Canfield Local School District             | School | Mahoning   | 2,042,299     | 1,611,781      | 65,295    | 1,000,057                           | 863,590         | 843,919    |
| Jackson-Milton Local School District       | School | Mahoning   | 718,125       | 660,369        | 38,454    | 400,183                             | 420,733         | 411,006    |
| Lowellville Local School District          | School | Mahoning   | 810,604       | 148,036        | 35,807    | 246,945                             | 342,426         | 0          |
| Poland Local School District               | School | Mahoning   | 2,181,099     | 895,424        | 0         | 1,009,266                           | 679,883         | 17,000     |
| Sebring Local School District              | School | Mahoning   | 755,886       | 172,767        | 3,090     | 311,229                             | 252,033         | 11,956     |
| South Range Local School District          | School | Mahoning   | 1,155,563     | 969,409        | 69,182    | 323,512                             | 520,987         | 0          |
| Springfield Local School District          | School | Mahoning   | 894,802       | 728,944        | 64,861    | 571,046                             | 413,528         | 0          |
| Struthers City School District             | School | Mahoning   | 1,916,258     | 450,974        | 9,199     | 832,894                             | 705,071         | 29,266     |
| West Branch Local School District          | School | Mahoning   | 1,928,080     | 1,248,066      | 262,737   | 859,174                             | 719,560         | 0          |
| Western Reserve Local School District      | School | Mahoning   | 601,869       | 408,577        | 42,093    | 261,362                             | 411,310         | 610,950    |
| Youngstown City School District            | School | Mahoning   | 10,815,297    | 6,363,964      | 1,449,232 | 5,997,379                           | 428,344         | 44,495     |
| Elgin Local School District                | School | Marion     | 855,288       | 885,655        | 174,112   | 524,686                             | 357,331         | 6,289,167  |
| Marion City School District                | School | Marion     | 4,383,538     | 1,201,418      | 991,878   | 3,539,254                           | 905,861         | 916,920    |
| Pleasant Local School District             | School | Marion     | 852,019       | 352,187        | 21,738    | 446,526                             | 401,430         | 124,251    |
| Ridgedale Local School District            | School | Marion     | 689,385       | 476,165        | 31,374    | 349,089                             | 221,993         | 0          |
| River Valley Local School District         | School | Marion     | 1,227,414     | 1,018,615      | 93,944    | 17,395                              | 379,150         | 140,040    |
| Black River Local School District          | School | Medina     | 808,850       | 818,180        | 60,099    | 366,391                             | 433,864         | 0          |
| Brunswick City School District             | School | Medina     | 6,176,466     | 4,869,652      | 266,693   | 2,502,065                           | 1,835,059       | 246,082    |
| Buckeye Local School District              | School | Medina     | 1,391,819     | 1,156,765      | 285       | 447,658                             | 869,166         | 103,371    |
| Cloverleaf Local School District           | School | Medina     | 2,052,236     | 2,141,816      | 45,760    | 1,280,243                           | 642,546         | 444,298    |
| Highland Local School District             | School | Medina     | 2,513,190     | 1,801,469      | 252,533   | 1,314,329                           | 1,241,021       | 777,865    |
| Medina City School District                | School | Medina     | 8,419,464     | 2,530,899      | 383,015   | 2,616,844                           | 1,819,853       | 175,802    |
| Wadsworth City School District             | School | Medina     | 4,336,197     | 1,838,360      | 426,340   | 1,708,448                           | 1,053,689       | 0          |
| Eastern Local School District              | School | Meigs      | 824,224       | 564,974        | 78,273    | 362,010                             | 241,020         | 36,083     |
| Meigs Local School District                | School | Meigs      | 1,971,070     | 1,408,879      | 115,106   | 1,029,820                           | 319,480         | 6,763      |
| Southern Local School District             | School | Meigs      | 718,309       | 598,261        | 352,378   | 405,780                             | 183,419         | 4,251,027  |
| Bethel Local School District               | School | Miami      | 609,378       | 688,233        | 99,917    | 286,484                             | 300,787         | 652,932    |
| Covington Exempted Village School District | School | Miami      | 569,962       | 392,384        | 93,747    | 526,144                             | 494,786         | 0          |
| Miami East Local School District           | School | Miami      | 1,065,262     | 1,169,069      | 72,143    | 375,218                             | 417,463         | 0          |
| Piqua City School District                 | School | Miami      | 2,770,650     | 1,571,452      | 246,910   | 133,943                             | 855,359         | 26,266,836 |
| Tipp City Exempted Village School District | School | Miami      | 1,985,378     | 1,056,135      | 223,909   | 710,037                             | 1,137,669       | 217,490    |
| Troy City School District                  | School | Miami      | 3,344,481     | 1,997,628      | 257,006   | 2,093,569                           | 484,733         | 941,457    |
| Switzerland of Ohio Local School District  | School | Monroe     | 2,621,898     | 2,427,580      | 58,251    | 1,361,706                           | 476,125         | 9,636,937  |
| Brookville Local School District           | School | Montgomery | 1,247,286     | 734,202        | 28,980    | 664,558                             | 552,450         | 69,584     |
| Centerville City School District           | School | Montgomery | 6,853,275     | 7,150,277      | 56,703    | 4,027,841                           | 801,875         | 350,409    |
| Dayton City School District                | School | Montgomery | 21,627,130    | 15,176,922     | 7,223,004 | 10,950,371                          | 1,931,923       | 369,545    |
| Huber Heights City School District         | School | Montgomery | 4,448,964     | 2,883,636      | 250,228   | 2,477,584                           | 872,124         | 2,164,343  |
| Jefferson Township Local School District   | School | Montgomery | 618,527       | 419,776        | 3,500     | 234,446                             | 93,865          | 0          |
| Kettering City School District             | School | Montgomery | 8,412,588     | 3,852,619      | 937,351   | 5,181,719                           | 1,272,279       | 2,676,433  |
| Mad River Local School District            | School | Montgomery | 3,733,829     | 1,468,741      | 359,528   | 2,714,364                           | 718,792         | 177,852    |
| Miamisburg City School District            | School | Montgomery | 4,057,450     | 3,215,238      | 614,715   | 3,581,947                           | 989,613         | 2,240,063  |
| New Lebanon Local School District          | School | Montgomery | 1,251,066     | 492,428        | 0         | 462,235                             | 412,434         | 27,759     |
| Northmont City School District             | School | Montgomery | 3,428,431     | 2,479,490      | 361,103   | 3,499,173                           | 1,101,095       | 31,147,270 |

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**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                              |        |            |               |                |           | Expenditures (Continued)     |                 |           |
|----------------------------------------------|--------|------------|---------------|----------------|-----------|------------------------------|-----------------|-----------|
|                                              |        |            |               |                |           | Current (Continued)          |                 |           |
|                                              |        |            |               |                |           | Support Services (Continued) |                 |           |
| School                                       | Type   | County     | Operation And |                |           | Operation Of                 |                 |           |
|                                              |        |            | Maintenance   | Pupil          | Central   | Non                          | Extracurricular | Capital   |
|                                              |        |            | Of Plant      | Transportation |           | Instructional                | Activities      | Outlay    |
|                                              |        |            |               |                |           | Services                     |                 |           |
| Northridge Local School District             | School | Montgomery | 1,965,057     | 1,335,880      | 147,582   | 1,038,179                    | 516,189         | 397,967   |
| Oakwood City School District                 | School | Montgomery | 2,249,416     | 290,435        | 521,944   | 746,652                      | 1,086,006       | 343,723   |
| Trotwood-Madison City School District        | School | Montgomery | 2,776,749     | 1,618,132      | 767,268   | 7,047,908                    | 488,309         | 1,559,581 |
| Valley View Local School District            | School | Montgomery | 1,404,202     | 1,135,643      | 79,344    | 674,956                      | 530,694         | 0         |
| Vandalia-Butler City School District         | School | Montgomery | 2,780,614     | 1,342,488      | 203,838   | 1,469,766                    | 471,594         | 0         |
| West Carrollton City School District         | School | Montgomery | 3,418,737     | 2,514,229      | 96,720    | 1,910,472                    | 681,054         | 383,680   |
| Morgan Local School District                 | School | Morgan     | 2,040,927     | 2,385,039      | 77,634    | 1,081,018                    | 229,550         | 301,966   |
| Cardington-Lincoln Local School District     | School | Morrow     | 1,274,773     | 509,838        | 0         | 427,887                      | 214,900         | 1,095,649 |
| Highland Local School District               | School | Morrow     | 1,868,094     | 1,272,282      | 169       | 742,288                      | 378,678         | 208,930   |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 1,443,458     | 681,991        | 30,177    | 597,916                      | 284,947         | 116,249   |
| Northmor Local School District               | School | Morrow     | 1,207,988     | 956,791        | 600       | 443,143                      | 301,230         | 0         |
| East Muskingum Local School Dist             | School | Muskingum  | 1,849,726     | 1,418,732      | 200,561   | 905,070                      | 456,208         | 94,024    |
| Franklin Local School District               | School | Muskingum  | 1,848,522     | 1,529,587      | 60,937    | 1,175,799                    | 603,386         | 957,724   |
| Maysville Local School District              | School | Muskingum  | 1,843,019     | 1,007,750      | 63,908    | 942,791                      | 576,563         | 0         |
| Tri-Valley Local School District             | School | Muskingum  | 2,425,119     | 2,049,021      | 422,571   | 1,320,150                    | 198,332         | 255,982   |
| West Muskingum Local School District         | School | Muskingum  | 1,562,840     | 1,064,893      | 60,660    | 707,576                      | 215,711         | 287,100   |
| Zanesville City School District              | School | Muskingum  | 3,622,725     | 1,592,802      | 405,002   | 2,821,731                    | 682,622         | 55,722    |
| Caldwell Exempted Village School District    | School | Noble      | 570,782       | 560,191        | 0         | 346,335                      | 245,632         | 0         |
| Noble Local School District                  | School | Noble      | 927,784       | 1,152,635      | 4,903     | 510,886                      | 223,653         | 16,955    |
| Crooksville Exempted Village School District | School | Perry      | 1,025,427     | 769,951        | 0         | 542,757                      | 452,851         | 23,000    |
| Circleville City School District             | School | Pickaway   | 1,543,039     | 1,008,586      | 77,428    | 1,301,927                    | 1,009,468       | 0         |
| Logan Elm Local School District              | School | Pickaway   | 1,955,802     | 1,589,602      | 373,592   | 761,788                      | 496,287         | 134,881   |
| Teays Valley Local School District           | School | Pickaway   | 3,642,167     | 2,122,746      | 545,631   | 1,396,977                    | 837,613         | 15,336    |
| Westfall Local School District               | School | Pickaway   | 1,325,159     | 1,230,860      | 209,505   | 570,699                      | 385,774         | 364,250   |
| Scioto Valley Local School District          | School | Pike       | 1,555,246     | 967,031        | 109,854   | 683,561                      | 363,101         | 86,984    |
| Waverly City School District                 | School | Pike       | 1,794,102     | 1,070,869      | 0         | 1,041,663                    | 535,805         | 5,728,279 |
| Western Local School District                | School | Pike       | 890,575       | 749,806        | 138,158   | 465,907                      | 186,331         | 315,246   |
| Aurora City School District                  | School | Portage    | 2,791,043     | 1,564,968      | 36,437    | 893,854                      | 1,032,008       | 196,286   |
| Crestwood Local School District              | School | Portage    | 1,921,055     | 1,511,953      | 502,740   | 558,346                      | 548,474         | 2,828,586 |
| Field Local School District                  | School | Portage    | 1,425,039     | 894,194        | 38,814    | 770,909                      | 362,328         | 266,342   |
| James A. Garfield Local School District      | School | Portage    | 1,296,768     | 797,209        | 28,941    | 596,237                      | 490,419         | 1,868,562 |
| Kent City School District                    | School | Portage    | 3,593,471     | 1,733,277      | 75,343    | 1,824,826                    | 1,164,714       | 462,716   |
| Ravenna City School District                 | School | Portage    | 2,682,276     | 1,392,753      | 333,220   | 1,260,450                    | 727,608         | 1,209,928 |
| Rootstown Local School District              | School | Portage    | 910,619       | 760,886        | 4,160     | 362,834                      | 343,667         | 271,139   |
| Southeast Local School District              | School | Portage    | 1,543,852     | 1,661,610      | 23,820    | 774,098                      | 524,809         | 2,305     |
| Streetsboro City School District             | School | Portage    | 1,800,167     | 1,256,358      | 136,772   | 786,287                      | 643,160         | 557,200   |
| Waterloo Local School District               | School | Portage    | 843,808       | 928,716        | 16,677    | 462,575                      | 301,166         | 16,461    |
| Windham Exempted Village School District     | School | Portage    | 691,127       | 323,698        | 11,081    | 319,527                      | 229,832         | 91,204    |
| Tri-County North Local School District       | School | Preble     | 744,936       | 509,730        | 30,356    | 387,035                      | 409,917         | 0         |
| Clear Fork Valley Local School District      | School | Richland   | 1,830,099     | 1,279,268      | 44,236    | 758,001                      | 563,779         | 0         |
| Crestview Local School District              | School | Richland   | 1,021,654     | 811,202        | 21,250    | 525,403                      | 554,515         | 0         |
| Lucas Local School District                  | School | Richland   | 465,561       | 295,616        | 33,082    | 261,221                      | 236,575         | 23,496    |
| Madison Local School District                | School | Richland   | 2,773,043     | 1,602,615      | 212,738   | 1,791,773                    | 609,171         | 0         |
| Mansfield City School District               | School | Richland   | 5,254,796     | 2,595,038      | 1,906,572 | 4,281,652                    | 782,641         | 163,701   |

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**As of June 30, 2014**  
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|                                                      |        |          |               |                |           | <b>Expenditures (Continued)</b>     |                 |            |
|------------------------------------------------------|--------|----------|---------------|----------------|-----------|-------------------------------------|-----------------|------------|
|                                                      |        |          |               |                |           | <b>Current (Continued)</b>          |                 |            |
|                                                      |        |          |               |                |           | <b>Support Services (Continued)</b> |                 |            |
| School                                               | Type   | County   | Operation And |                |           | Operation Of                        |                 |            |
|                                                      |        |          | Maintenance   | Pupil          | Central   | Non                                 | Extracurricular | Capital    |
|                                                      |        |          | Of Plant      | Transportation |           | Instructional                       | Activities      | Outlay     |
|                                                      |        |          |               |                |           | Services                            |                 |            |
| Ontario Local School District                        | School | Richland | 1,606,054     | 806,818        | 19,568    | 779,382                             | 615,202         | 676,531    |
| Plymouth Local School District                       | School | Richland | 841,555       | 397,652        | 7,825     | 436,479                             | 389,179         | 0          |
| Shelby City School District                          | School | Richland | 2,212,883     | 884,986        | 177,219   | 1,132,289                           | 583,001         | 216,895    |
| Adena Local School District                          | School | Ross     | 871,323       | 779,010        | 172,710   | 448,669                             | 312,475         | 3,109,727  |
| Chillicothe City School District                     | School | Ross     | 2,211,543     | 1,043,975      | 244,853   | 1,515,012                           | 521,038         | 1,198,320  |
| Huntington Local School District                     | School | Ross     | 1,045,912     | 1,083,213      | 2,754     | 690,758                             | 288,583         | 30,743     |
| Paint Valley Local School District                   | School | Ross     | 867,553       | 637,725        | 0         | 386,607                             | 235,373         | 526,933    |
| Southeastern Local School District                   | School | Ross     | 1,126,480     | 941,795        | 125,425   | 442,626                             | 389,088         | 235,734    |
| Union-Scioto Local School District                   | School | Ross     | 1,658,480     | 949,505        | 0         | 1,038,669                           | 261,518         | 1,693,392  |
| Zane Trace Local School District                     | School | Ross     | 1,080,020     | 866,926        | 142,000   | 495,846                             | 430,475         | 0          |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 2,033,183     | 698,727        | 74,987    | 1,136,629                           | 609,823         | 11,710     |
| Fremont City School District                         | School | Sandusky | 1,033,253     | 30,632         | 16,073    | 1,972,023                           | 211,684         | 198,812    |
| Gibsonburg Exempted Village School District          | School | Sandusky | 1,033,485     | 301,175        | 1,265     | 677,558                             | 315,708         | 299,392    |
| Woodmore Local School District                       | School | Sandusky | 891,118       | 593,436        | 2,320     | 418,749                             | 458,420         | 0          |
| Bloom Vernon Local School District                   | School | Scioto   | 931,755       | 750,815        | 4,110     | 459,682                             | 184,345         | 150,274    |
| Clay Local School District                           | School | Scioto   | 608,700       | 266,368        | 112       | 263,997                             | 166,068         | 24,069     |
| Green Local School District                          | School | Scioto   | 681,946       | 496,161        | 0         | 239,053                             | 139,657         | 114,028    |
| Minford Local School District                        | School | Scioto   | 1,422,744     | 958,182        | 30,193    | 578,653                             | 429,716         | 51,441     |
| New Boston Local School District                     | School | Scioto   | 550,273       | 115,424        | 450       | 257,284                             | 114,488         | 50,670     |
| Northwest Local School District                      | School | Scioto   | 1,788,549     | 1,606,764      | 12,837    | 865,969                             | 257,930         | 224,966    |
| Portsmouth City School District                      | School | Scioto   | 2,258,484     | 474,671        | 87,200    | 1,408,829                           | 351,006         | 526,495    |
| Washington-Nile Local School District                | School | Scioto   | 1,654,636     | 923,830        | 0         | 689,480                             | 462,910         | 131,193    |
| Wheelersburg Local School District                   | School | Scioto   | 1,129,879     | 643,214        | 59,657    | 761,418                             | 657,231         | 34,790     |
| Bettsville Local School District                     | School | Seneca   | 247,792       | 123,098        | 0         | 68,573                              | 38,601          | 0          |
| Seneca-East Local School District                    | School | Seneca   | 808,378       | 673,069        | 200,515   | 392,446                             | 362,696         | 0          |
| Tiffin City School District                          | School | Seneca   | 2,001,913     | 1,036,476      | 43,063    | 991,182                             | 712,926         | 1,469,549  |
| Anna Local School District                           | School | Shelby   | 990,339       | 591,094        | 56,731    | 495,758                             | 591,321         | 529,618    |
| Botkins Local School District                        | School | Shelby   | 440,867       | 183,198        | 2,097     | 234,837                             | 262,776         | 12,416,660 |
| Fort Loramie Local School District                   | School | Shelby   | 720,547       | 339,212        | 162,416   | 347,490                             | 420,554         | 0          |
| Hardin-Houston Local School District                 | School | Shelby   | 772,903       | 567,360        | 15,467    | 290,033                             | 207,598         | 22,890     |
| Russia Local School District                         | School | Shelby   | 336,496       | 241,999        | 109,982   | 162,170                             | 174,547         | 16,556     |
| Alliance City School District                        | School | Stark    | 350,020       | 12,620         | 157,359   | 1,602,924                           | 293,595         | 0          |
| Canton City School District                          | School | Stark    | 11,199,448    | 3,918,905      | 2,670,114 | 6,194,019                           | 2,546,008       | 585,491    |
| Canton Local School District                         | School | Stark    | 2,218,704     | 839,153        | 395,584   | 1,066,357                           | 786,902         | 0          |
| Fairless Local School District                       | School | Stark    | 1,352,673     | 1,070,866      | 81,266    | 745,895                             | 509,201         | 0          |
| Jackson Local School District                        | School | Stark    | 4,784,952     | 2,890,553      | 358,774   | 1,918,161                           | 1,844,472       | 0          |
| Lake Local School District                           | School | Stark    | 2,710,585     | 1,766,045      | 163,360   | 502,446                             | 941,351         | 1,002,250  |
| Louisville City School District                      | School | Stark    | 2,560,709     | 1,207,311      | 115,681   | 1,569,988                           | 904,821         | 722,354    |
| Marlington Local School District                     | School | Stark    | 1,977,314     | 1,613,922      | 110,250   | 981,682                             | 1,121,648       | 196,265    |
| Massillon City School District                       | School | Stark    | 1,097,208     | 31,534         | 10,800    | 1,841,089                           | 587,297         | 49,086     |
| Minerva Local School District                        | School | Stark    | 1,209,853     | 942,840        | 84,853    | 715,354                             | 514,427         | 43,418     |
| North Canton City School District                    | School | Stark    | 4,303,015     | 2,880,787      | 419,810   | 2,349,023                           | 1,329,026       | 405,755    |
| Perry Local School District                          | School | Stark    | 3,944,649     | 2,351,349      | 1,027,946 | 2,075,825                           | 1,309,077       | 592,335    |
| Plain Local School District                          | School | Stark    | 4,736,664     | 3,104,207      | 207,724   | 3,281,941                           | 1,251,240       | 0          |



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|                                                |        |            |               |                |           | <b>Expenditures (Continued)</b>     |                 |            |
|------------------------------------------------|--------|------------|---------------|----------------|-----------|-------------------------------------|-----------------|------------|
|                                                |        |            |               |                |           | <b>Current (Continued)</b>          |                 |            |
|                                                |        |            |               |                |           | <b>Support Services (Continued)</b> |                 |            |
| School                                         | Type   | County     | Operation And |                |           | Operation Of                        |                 |            |
|                                                |        |            | Maintenance   | Pupil          | Central   | Non                                 | Extracurricular | Capital    |
|                                                |        |            | Of Plant      | Transportation |           | Instructional                       | Activities      | Outlay     |
|                                                |        |            |               |                |           | Services                            |                 |            |
| Sandy Valley Local School District             | School | Stark      | 1,306,481     | 906,142        | 11,104    | 34,167                              | 507,092         | 0          |
| Tuslaw Local School District                   | School | Stark      | 1,093,317     | 790,224        | 71,861    | 513,496                             | 737,606         | 0          |
| Akron City School District                     | School | Summit     | 910           | 165,188        | 916,707   | 3,314,929                           | 641,187         | 14,851,001 |
| Barberton City School District                 | School | Summit     | 3,670,248     | 1,073,450      | 502,965   | 2,379,418                           | 1,407,309       | 744,248    |
| Copley-Fairlawn City School District           | School | Summit     | 2,793,904     | 1,628,631      | 363,903   | 1,283,242                           | 1,018,067       | 2,262,167  |
| Coventry Local School District                 | School | Summit     | 2,438,700     | 1,386,149      | 732,617   | 1,429,187                           | 334,538         | 6,677,785  |
| Cuyahoga Falls City School District            | School | Summit     | 4,701,494     | 1,413,411      | 50,609    | 2,629,158                           | 1,099,149       | 0          |
| Green Local School District                    | School | Summit     | 2,838,913     | 1,989,805      | 25,569    | 1,185,324                           | 1,149,553       | 669,194    |
| Hudson City School District                    | School | Summit     | 4,882,939     | 3,233,565      | 525,875   | 1,383,191                           | 1,458,495       | 2,312,691  |
| Mogadore Local School District                 | School | Summit     | 809,594       | 357,441        | 23,515    | 315,646                             | 352,073         | 150,500    |
| Nordonia Hills City School District            | School | Summit     | 3,459,711     | 2,248,140      | 641,237   | 1,895,956                           | 1,775,336       | 1,054,531  |
| Norton City School District                    | School | Summit     | 1,951,762     | 1,672,099      | 78,478    | 925,301                             | 639,031         | 1,220,803  |
| Revere Local School District                   | School | Summit     | 3,356,634     | 2,376,392      | 327,185   | 1,152,419                           | 1,355,972       | 59,748     |
| Springfield Local School District              | School | Summit     | 2,150,301     | 1,563,282      | 75,449    | 944,006                             | 726,105         | 8,895,276  |
| Stow-Munroe Falls City School District         | School | Summit     | 5,262,647     | 3,306,602      | 659,912   | 1,600,908                           | 1,231,676       | 975,720    |
| Tallmadge City School District                 | School | Summit     | 1,995,812     | 2,096,409      | 827,857   | 1,148,385                           | 965,750         | 653,481    |
| Twinsburg City School District                 | School | Summit     | 4,070,502     | 2,824,835      | 1,088,156 | 1,086,449                           | 1,114,913       | 1,161,940  |
| Woodridge Local School District                | School | Summit     | 1,967,768     | 1,705,353      | 269,853   | 691,468                             | 788,867         | 404,548    |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 502,081       | 212,196        | 6,083     | 132,646                             | 87,833          | 0          |
| Bristol Local School District                  | School | Trumbull   | 562,911       | 430,386        | 11,566    | 261,662                             | 227,383         | 32,751     |
| Brookfield Local School District               | School | Trumbull   | 934,487       | 625,250        | 28,299    | 495,524                             | 326,320         | 164,479    |
| Champion Local School District                 | School | Trumbull   | 1,496,492     | 954,860        | 23,580    | 435,022                             | 453,074         | 0          |
| Girard City School District                    | School | Trumbull   | 1,536,025     | 523,972        | 8,000     | 132,105                             | 559,471         | 0          |
| Howland Local School District                  | School | Trumbull   | 2,580,006     | 1,450,066      | 14,025    | 1,008,975                           | 685,469         | 0          |
| Hubbard Exempted Village School District       | School | Trumbull   | 1,830,794     | 1,001,632      | 335,496   | 1,154,088                           | 622,698         | 3,339,468  |
| Joseph Badger Local School District            | School | Trumbull   | 743,471       | 787,764        | 119,692   | 487,638                             | 239,833         | 348,065    |
| Labrae Local School District                   | School | Trumbull   | 1,388,703     | 569,506        | 117,701   | 682,238                             | 427,850         | 0          |
| Lakeview Local School District                 | School | Trumbull   | 1,469,086     | 1,084,898      | 171,630   | 530,462                             | 507,588         | 79,500     |
| Liberty Local School District                  | School | Trumbull   | 1,013,958     | 746,018        | 9,715     | 678,511                             | 371,477         | 0          |
| Lordstown Local School District                | School | Trumbull   | 999,112       | 304,247        | 0         | 162,619                             | 219,205         | 0          |
| Maplewood Local School District                | School | Trumbull   | 1,024,020     | 528,500        | 87,044    | 370,532                             | 240,616         | 24,869     |
| Mathews Local School District                  | School | Trumbull   | 713,838       | 460,645        | 51,792    | 896                                 | 231,772         | 310,062    |
| McDonald Local School District                 | School | Trumbull   | 637,049       | 107,758        | 46,498    | 160,062                             | 255,911         | 196,400    |
| Newton Falls Exempted Village School District  | School | Trumbull   | 1,183,807     | 591,393        | 149,658   | 495,298                             | 429,166         | 0          |
| Niles City School District                     | School | Trumbull   | 2,169,989     | 1,125,398      | 231,617   | 1,211,453                           | 484,701         | 6,457,537  |
| Southington Local School District              | School | Trumbull   | 526,958       | 491,311        | 15,460    | 203,164                             | 220,098         | 56,444     |
| Warren City School District                    | School | Trumbull   | 7,187,164     | 2,638,689      | 1,216,220 | 3,932,948                           | 1,245,624       | 2,112,744  |
| Weathersfield Local School District            | School | Trumbull   | 1,099,393     | 302,470        | 297       | 346,857                             | 352,451         | 316,280    |
| Claymont City School District                  | School | Tuscarawas | 2,227,627     | 753,448        | 1,958     | 817,069                             | 557,016         | 0          |
| Dover City School District                     | School | Tuscarawas | 1,982,649     | 777,290        | 0         | 1,012,603                           | 1,069,164       | 0          |
| Garaway Local School District                  | School | Tuscarawas | 1,165,002     | 822,072        | 41,155    | 452,453                             | 317,943         | 17,732     |
| Indian Valley Local School District            | School | Tuscarawas | 1,808,052     | 1,187,560      | 44,710    | 908,329                             | 558,059         | 0          |
| New Philadelphia City School District          | School | Tuscarawas | 2,162,686     | 929,298        | 0         | 1,332,448                           | 1,320,462       | 698,877    |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 1,406,599     | 699,985        | 301,288   | 568,802                             | 267,762         | 91,656     |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
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|                                             |        |            |                                          |                         |           | <b>Expenditures (Continued)</b>                  |                               |                   |
|---------------------------------------------|--------|------------|------------------------------------------|-------------------------|-----------|--------------------------------------------------|-------------------------------|-------------------|
|                                             |        |            |                                          |                         |           | <b>Current (Continued)</b>                       |                               |                   |
|                                             |        |            |                                          |                         |           | <b>Support Services (Continued)</b>              |                               |                   |
| School                                      | Type   | County     | Operation And<br>Maintenance<br>Of Plant | Pupil<br>Transportation | Central   | Operation Of<br>Non<br>Instructional<br>Services | Extracurricular<br>Activities | Capital<br>Outlay |
| Tuscarawas Valley Local School District     | School | Tuscarawas | 996,968                                  | 951,595                 | 22,341    | 614,252                                          | 387,143                       | 0                 |
| Fairbanks Local School District             | School | Union      | 1,200,204                                | 787,160                 | 0         | 544,569                                          | 315,615                       | 8,133             |
| Marysville Exempted Village School District | School | Union      | 4,659,855                                | 2,282,963               | 439,564   | 1,966,652                                        | 948,303                       | 2,324,070         |
| North Union Local School District           | School | Union      | 1,855,492                                | 922,029                 | 7,301     | 635,029                                          | 450,777                       | 252,828           |
| Lincolnview Local School District           | School | Van Wert   | 686,083                                  | 378,779                 | 8,071     | 405,413                                          | 262,685                       | 226,012           |
| Vinton Local School District                | School | Vinton     | 2,236,227                                | 2,233,234               | 475,397   | 1,166,138                                        | 294,196                       | 532,286           |
| Carlisle Local School District              | School | Warren     | 1,455,222                                | 1,075,545               | 54,084    | 650,239                                          | 608,847                       | 0                 |
| Franklin City School District               | School | Warren     | 2,113,691                                | 1,200,300               | 405,431   | 1,743,854                                        | 771,171                       | 0                 |
| Kings Local School District                 | School | Warren     | 3,913,638                                | 3,542,742               | 282,653   | 531,670                                          | 1,385,708                     | 592,414           |
| Little Miami Local School District          | School | Warren     | 3,522,381                                | 3,800,243               | 294,186   | 1,432,165                                        | 491,404                       | 1,189,556         |
| Mason City School District                  | School | Warren     | 11,538,247                               | 6,556,743               | 2,911,398 | 5,503,217                                        | 3,168,911                     | 20,507            |
| Springboro Community City School District   | School | Warren     | 4,226,793                                | 3,030,854               | 440,767   | 1,149,692                                        | 1,848,655                     | 1,850,393         |
| Belpre City School District                 | School | Washington | 997,690                                  | 378,463                 | 7,148     | 440,667                                          | 276,896                       | 0                 |
| Frontier Local School District              | School | Washington | 1,055,575                                | 690,810                 | 12,913    | 303,974                                          | 135,894                       | 0                 |
| Warren Local School District                | School | Washington | 1,751,419                                | 1,631,203               | 27,562    | 23,137                                           | 473,438                       | 743,691           |
| Wolf Creek Local School District            | School | Washington | 569,930                                  | 405,153                 | 13,717    | 257,801                                          | 277,823                       | 183,435           |
| Chippewa Local School District              | School | Wayne      | 1,086,134                                | 662,010                 | 129,680   | 583,163                                          | 526,548                       | 0                 |
| Dalton Local School District                | School | Wayne      | 725,793                                  | 418,002                 | 36,434    | 164,845                                          | 342,153                       | 12,488,436        |
| Wooster City School District                | School | Wayne      | 4,216,193                                | 1,820,369               | 474,042   | 626,264                                          | 708,936                       | 1,586,291         |
| Bowling Green City School District          | School | Wood       | 0                                        | 0                       | 0         | 514,119                                          | 797,320                       | 353,311           |
| Eastwood Local School District              | School | Wood       | 1,477,270                                | 905,999                 | 210,484   | 629,274                                          | 791,440                       | 418,330           |
| North Baltimore Local School District       | School | Wood       | 878,599                                  | 310,538                 | 0         | 283,941                                          | 284,418                       | 248,419           |
| Otsego Local School District                | School | Wood       | 1,372,165                                | 1,436,497               | 48,715    | 645,418                                          | 459,467                       | 262,987           |
| Perrysburg Exempted Village School District | School | Wood       | 4,353,588                                | 1,779,480               | 815,223   | 2,035,734                                        | 1,637,781                     | 6,163,098         |
| Rossford Exempted Village School District   | School | Wood       | 6,348                                    | 7,552                   | 6,454     | 930,937                                          | 186,559                       | 0                 |

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| Expenditures (Continued)                                  |         |            |                      |                             |                     |                    |                                 |                        |                                  |
|-----------------------------------------------------------|---------|------------|----------------------|-----------------------------|---------------------|--------------------|---------------------------------|------------------------|----------------------------------|
| Debt Service                                              |         |            |                      |                             |                     |                    |                                 |                        | Excess of                        |
| School                                                    | Type    | County     | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Expenditures Other Expenditures | * Total Expenditures * | Revenues Over Under Expenditures |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 80,000               | 1,451,099                   | 0                   | 0                  | 0                               | 17,346,971             | 2,916,197                        |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 88,060               | 29,874                      | 0                   | 0                  | 53,528                          | 7,323,207              | 348,270                          |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 0                    | 0                           | 0                   | 0                  | 0                               | 15,011,831             | (1,414,244)                      |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 0                    | 0                           | 0                   | 0                  | 0                               | 7,533,516              | 544,192                          |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 33,333               | 12,975                      | 0                   | 0                  | 0                               | 6,401,236              | 679,626                          |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 418,135              | 70,149                      | 9,000               | 0                  | 0                               | 8,696,754              | (1,938,361)                      |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 0                    | 93,773                      | 169,323             | 0                  | 0                               | 43,920,073             | (278,285)                        |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 426,993              | 105,290                     | 0                   | 0                  | 138,496                         | 12,885,699             | (576,537)                        |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 0                    | 0                           | 0                   | 0                  | 0                               | 8,918,723              | (1,195,516)                      |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 0                    | 0                           | 0                   | 0                  | 1,330,792                       | 8,225,835              | (334,882)                        |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 35,635               | 11,290                      | 0                   | 0                  | 0                               | 3,928,525              | (106,132)                        |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 58,456               | 5,245                       | 0                   | 0                  | 1,341,726                       | 14,781,633             | 2,250,965                        |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 309,384              | 83,812                      | 0                   | 0                  | 0                               | 14,713,296             | 288,952                          |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 30,274               | 3,955                       | 0                   | 0                  | 3,156,070                       | 17,394,875             | 1,877,575                        |
| Ehove Career Center                                       | CC/JVSD | Erie       | 442,264              | 358,922                     | 0                   | 0                  | 8,148,687                       | 26,168,845             | (7,458,793)                      |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 353,008              | 88,731                      | 0                   | 0                  | 0                               | 22,019,848             | (134,065)                        |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 204,000              | 47,328                      | 0                   | 0                  | 0                               | 8,793,823              | 927,529                          |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 33,333               | 0                           | 0                   | 0                  | 0                               | 15,110,557             | 1,797,757                        |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 1,475,000            | 434,350                     | 0                   | 0                  | 0                               | 64,521,524             | 5,275,491                        |
| Four County Career Center                                 | CC/JVSD | Henry      | 115,000              | 102,165                     | 0                   | 0                  | 0                               | 20,248,534             | (2,553,639)                      |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 65,007               | 18,396                      | 0                   | 0                  | 0                               | 5,582,922              | 248,489                          |
| Knox County Career Center                                 | CC/JVSD | Knox       | 243,818              | 285,891                     | 0                   | 0                  | 0                               | 16,140,934             | (3,409,465)                      |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 337,629              | 158,431                     | 0                   | 0                  | 0                               | 13,247,859             | (1,909,194)                      |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 425,000              | 442,617                     | 0                   | 0                  | 0                               | 19,508,490             | (2,851,634)                      |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 1,555,886            | 822,569                     | 90,910              | 0                  | 0                               | 15,875,926             | 2,045,817                        |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 409,783              | 44,805                      | 0                   | 0                  | 0                               | 12,331,806             | 720,563                          |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 222,644              | 51,522                      | 0                   | 0                  | 0                               | 21,492,461             | 1,912,997                        |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 728,089              | 138,684                     | 0                   | 0                  | 0                               | 13,259,757             | 1,089,893                        |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 400,000              | 626,288                     | 0                   | 0                  | 0                               | 13,424,220             | (70,360)                         |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 315,624              | 78,716                      | 0                   | 0                  | 0                               | 12,713,832             | (1,424,870)                      |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 0                    | 0                           | 0                   | 0                  | 0                               | 14,554,691             | 1,964,708                        |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 797,279              | 127,827                     | 0                   | 0                  | 199,124                         | 19,647,543             | 2,892,247                        |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 225,000              | 320,876                     | 0                   | 0                  | 0                               | 36,428,000             | 475,689                          |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 2,006,978            | 527,758                     | 0                   | 0                  | 0                               | 33,028,182             | (6,686,419)                      |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 105,000              | 160,378                     | 0                   | 0                  | 0                               | 7,271,246              | 546,310                          |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 0                    | 0                           | 0                   | 0                  | 0                               | 11,267,766             | 2,913,375                        |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 346,917              | 543,278                     | 0                   | 0                  | 153,696                         | 17,303,293             | (744,037)                        |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 345,625              | 2,330                       | 0                   | 0                  | 0                               | 17,962,492             | 1,923,617                        |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 369,022              | 92,049                      | 0                   | 0                  | 446,358                         | 13,817,644             | 1,488,407                        |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 7,300                | 0                           | 0                   | 0                  | 0                               | 9,887,704              | 364,414                          |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 0                    | 0                           | 0                   | 0                  | 0                               | 9,136,395              | (1,129,215)                      |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 33,333               | 0                           | 0                   | 0                  | 0                               | 9,457,609              | (1,486,466)                      |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 323,974              | 257,614                     | 0                   | 0                  | 61,984                          | 15,539,321             | (839,785)                        |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 54,590               | 2,654                       | 0                   | 0                  | 1,341,055                       | 15,146,191             | (73,852)                         |

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| Expenditures (Continued)                       |         |            |                      |                             |                     |                    |                                 |                        |                                  |
|------------------------------------------------|---------|------------|----------------------|-----------------------------|---------------------|--------------------|---------------------------------|------------------------|----------------------------------|
| Debt Service                                   |         |            |                      |                             |                     |                    |                                 |                        | Excess of                        |
| School                                         | Type    | County     | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Expenditures Other Expenditures | * Total Expenditures * | Revenues Over Under Expenditures |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 469,141              | 866,309                     | 0                   | 0                  | 636,547                         | 9,935,219              | 1,164,601                        |
| Warren County Career Center                    | CC/JVSD | Warren     | 528,287              | 233,492                     | 0                   | 0                  | 0                               | 17,554,875             | (147,070)                        |
| Washington County Career Center                | CC/JVSD | Washington | 126,786              | 46,227                      | 0                   | 0                  | 0                               | 6,813,646              | 294,343                          |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 1,005,000            | 216,894                     | 0                   | 0                  | 0                               | 15,282,025             | 1,570,703                        |
| Penta Career Center                            | CC/JVSD | Wood       | 2,123,529            | 1,948,106                   | 0                   | 0                  | 0                               | 33,504,616             | 1,913,444                        |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 0                    | 0                           | 0                   | 0                  | 0                               | 8,851,383              | (131,917)                        |
| Brown County Educational Service Center        | ESC     | Brown      | 0                    | 0                           | 0                   | 0                  | 0                               | 4,464,128              | 88,523                           |
| Clark County Educational Service Center        | ESC     | Clark      | 49,309               | 0                           | 0                   | 0                  | 0                               | 6,711,955              | 423,430                          |
| Clermont County Educational Service Center     | ESC     | Clermont   | 0                    | 0                           | 0                   | 0                  | 0                               | 16,916,882             | 422,901                          |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 0                    | 0                           | 0                   | 0                  | 0                               | 4,025,294              | (219,151)                        |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 58,550               | 20,566                      | 0                   | 0                  | 0                               | 10,837,221             | 680,348                          |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 147,832              | 68,809                      | 0                   | 0                  | 0                               | 71,471,287             | (2,144,642)                      |
| North Point Educational Service Center         | ESC     | Erie       | 0                    | 0                           | 0                   | 0                  | 0                               | 19,189,693             | 549,287                          |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 3,878                | 180                         | 0                   | 0                  | 0                               | 8,720,206              | 313,814                          |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 275,244              | 107,992                     | 0                   | 0                  | 0                               | 87,277,809             | 6,261,471                        |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 157,250              | 26,015                      | 0                   | 0                  | 3,157,062                       | 5,833,044              | 55,483                           |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 0                    | 0                           | 0                   | 0                  | 0                               | 5,654,226              | 329,555                          |
| Geauga County Educational Service Center       | ESC     | Geauga     | 0                    | 0                           | 0                   | 0                  | 0                               | 13,061,551             | 58,895                           |
| Greene County Educational Service Center       | ESC     | Greene     | 0                    | 0                           | 0                   | 0                  | 233,862                         | 10,854,234             | 252,474                          |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 0                    | 0                           | 0                   | 0                  | 0                               | 610,978                | (1,680)                          |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 49,000               | 101,996                     | 0                   | 0                  | 0                               | 43,255,028             | 2,827,022                        |
| Hancock County Educational Service Center      | ESC     | Hancock    | 0                    | 0                           | 0                   | 0                  | 0                               | 207,979                | 6,428                            |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 4,070                | 162                         | 0                   | 0                  | 0                               | 4,846,957              | 167,492                          |
| Knox County Educational Service Center         | ESC     | Knox       | 0                    | 0                           | 0                   | 0                  | 0                               | 5,405,455              | 363,051                          |
| Lake County Educational Service Center         | ESC     | Lake       | 0                    | 0                           | 0                   | 0                  | 0                               | 18,652,905             | 1,033,162                        |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 0                    | 0                           | 0                   | 0                  | 0                               | 2,501,623              | 471,577                          |
| Lorain County Educational Service Center       | ESC     | Lorain     | 6,801                | 3,014                       | 0                   | 0                  | 0                               | 10,767,588             | (219,724)                        |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 2,355                | 154                         | 0                   | 0                  | 0                               | 22,996,175             | 4,073,203                        |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 7,447                | 2,321                       | 0                   | 0                  | 48,994                          | 24,153,359             | (371,177)                        |
| Medina County Educational Service Center       | ESC     | Medina     | 0                    | 0                           | 0                   | 0                  | 0                               | 4,464,289              | 141,027                          |
| Miami County Educational Service Center        | ESC     | Miami      | 11,031               | 54                          | 0                   | 0                  | 0                               | 13,802,987             | 659,872                          |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 0                    | 0                           | 0                   | 0                  | 0                               | 31,329,643             | 419,195                          |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 0                    | 0                           | 0                   | 0                  | 0                               | 19,134,106             | (48,682)                         |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 0                    | 0                           | 0                   | 0                  | 0                               | 4,622,873              | 146,875                          |
| Portage County Educational Service Center      | ESC     | Portage    | 15,902               | 1,421                       | 0                   | 0                  | 0                               | 10,436,329             | (520,981)                        |
| Putnam County Educational Service Center       | ESC     | Putnam     | 34,541               | 23,972                      | 0                   | 0                  | 1,030,254                       | 5,158,716              | 51,297                           |
| Ross-Pike Educational Service District         | ESC     | Ross       | 0                    | 0                           | 0                   | 0                  | 0                               | 9,058,768              | (74,362)                         |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 0                    | 0                           | 0                   | 0                  | 0                               | 10,286,659             | 150,826                          |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 130,000              | 118,493                     | 0                   | 0                  | 0                               | 21,321,587             | (635,481)                        |
| Stark County Educational Service Center        | ESC     | Stark      | 15,409               | 22,379                      | 0                   | 0                  | 0                               | 22,560,012             | 357,244                          |
| Summit County Educational Service Center       | ESC     | Summit     | 74,984               | 34,948                      | 0                   | 0                  | 0                               | 16,175,486             | (629,223)                        |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 8,655                | 825                         | 0                   | 0                  | 0                               | 15,531,263             | 328,478                          |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 130,844              | 16,159                      | 0                   | 0                  | 0                               | 11,776,721             | 79,603                           |
| Wood County Educational Service Center         | ESC     | Wood       | 0                    | 0                           | 0                   | 0                  | 85,979                          | 15,911,112             | 440,224                          |

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental

As of June 30, 2014

All Schools Reporting Under GAAP

| Expenditures (Continued)                                 |        |           |                      |                             |                     |                    |                                 |                        |                                            |
|----------------------------------------------------------|--------|-----------|----------------------|-----------------------------|---------------------|--------------------|---------------------------------|------------------------|--------------------------------------------|
| Debt Service                                             |        |           |                      |                             |                     |                    |                                 |                        |                                            |
| School                                                   | Type   | County    | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Expenditures Other Expenditures | * Total Expenditures * | Excess of Revenues Over Under Expenditures |
| Adams County/Ohio Valley School District                 | School | Adams     | 1,940,065            | 1,033,413                   | 0                   | 0                  | 0                               | 42,921,195             | 4,344,393                                  |
| Manchester Local School District                         | School | Adams     | 1,115,728            | 450,126                     | 0                   | 0                  | 0                               | 15,143,462             | (732,690)                                  |
| Delphos City School District                             | School | Allen     | 0                    | 0                           | 0                   | 0                  | 10,142                          | 11,254,568             | 386,775                                    |
| Ashland City School District                             | School | Ashland   | 499,000              | 1,027,099                   | 0                   | 0                  | 0                               | 42,007,811             | 3,645,671                                  |
| Hillsdale Local School District                          | School | Ashland   | 67,350               | 5,763                       | 0                   | 0                  | 525,057                         | 10,000,358             | 613,560                                    |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 85,989               | 45,836                      | 0                   | 0                  | 145,293                         | 14,327,366             | 144,231                                    |
| Mapleton Local School District                           | School | Ashland   | 333,333              | 101,951                     | 0                   | 0                  | 0                               | 10,222,682             | (409,767)                                  |
| Ashtabula Area City School District                      | School | Ashtabula | 1,555,000            | 1,017,631                   | 0                   | 0                  | 1,692,910                       | 42,967,513             | 5,616,680                                  |
| Buckeye Local School District                            | School | Ashtabula | 15,820               | 680                         | 0                   | 0                  | 0                               | 18,799,332             | (205,484)                                  |
| Conneaut Area City School District                       | School | Ashtabula | 506,000              | 130,608                     | 0                   | 0                  | 0                               | 21,414,684             | (1,116,757)                                |
| Geneva Area City School District                         | School | Ashtabula | 845,000              | 434,190                     | 0                   | 0                  | 0                               | 26,158,695             | (179,654)                                  |
| Grand Valley Local School District                       | School | Ashtabula | 785,000              | 233,489                     | 0                   | 0                  | 0                               | 16,474,963             | (2,657,872)                                |
| Jefferson Area Local School District                     | School | Ashtabula | 1,060,645            | 561,647                     | 0                   | 0                  | 0                               | 20,886,617             | (659,630)                                  |
| Athens City School District                              | School | Athens    | 1,358,166            | 311,315                     | 0                   | 0                  | 0                               | 36,157,851             | (342,373)                                  |
| Federal-Hocking Local School District                    | School | Athens    | 73,190               | 18,990                      | 0                   | 0                  | 0                               | 2,269,176              | 214,922                                    |
| Nelsonville-York City School District                    | School | Athens    | 383,000              | 236,023                     | 75,243              | 0                  | 0                               | 13,726,477             | 780,217                                    |
| Trimble Local School District                            | School | Athens    | 57,097               | 19,872                      | 0                   | 0                  | 0                               | 10,470,656             | 369,736                                    |
| Minster Local School District                            | School | Auglaize  | 82,864               | 372,819                     | 0                   | 602,136            | 0                               | 10,064,744             | 993,379                                    |
| New Bremen Local School District                         | School | Auglaize  | 143,015              | 114,413                     | 0                   | 551,985            | 0                               | 10,185,895             | (189,778)                                  |
| Barnesville Exempted Village School District             | School | Belmont   | 257,796              | 101,149                     | 0                   | 0                  | 0                               | 12,875,763             | 1,000,102                                  |
| Bellaire Local School District                           | School | Belmont   | 254,900              | 75,731                      | 0                   | 0                  | 0                               | 14,129,723             | 2,605,213                                  |
| Bridgeport Exempted Village School District              | School | Belmont   | 245,594              | 103,875                     | 0                   | 0                  | 0                               | 9,000,931              | 197,510                                    |
| Martins Ferry City School District                       | School | Belmont   | 581,171              | 437,844                     | 0                   | 0                  | 0                               | 15,629,132             | 996,490                                    |
| Shadyside Local School District                          | School | Belmont   | 24,660               | 3,595                       | 0                   | 0                  | 0                               | 7,085,175              | 727,084                                    |
| St. Clairsville-Richland City School District            | School | Belmont   | 240,376              | 39,740                      | 0                   | 920,889            | 0                               | 17,991,707             | (1,360,030)                                |
| Union Local School District                              | School | Belmont   | 276,397              | 43,442                      | 0                   | 0                  | 0                               | 14,277,207             | 1,079,413                                  |
| Eastern Local School District                            | School | Brown     | 460,000              | 341,869                     | 0                   | 0                  | 0                               | 14,468,612             | 750,151                                    |
| Fayetteville-Perry Local School District                 | School | Brown     | 387,406              | 299,218                     | 0                   | 0                  | 0                               | 9,494,210              | 18,803                                     |
| Western Brown Local School District                      | School | Brown     | 542,000              | 125,925                     | 0                   | 0                  | 0                               | 29,494,542             | 1,049,957                                  |
| Edgewood City School District                            | School | Butler    | 1,841,445            | 1,410,362                   | 249,951             | 0                  | 2,128,898                       | 38,581,596             | 1,987,788                                  |
| Fairfield City School District                           | School | Butler    | 1,494,642            | 2,935,477                   | 0                   | 0                  | 0                               | 88,090,603             | 6,765,947                                  |
| Lakota Local School District                             | School | Butler    | 7,860,000            | 6,624,684                   | 291,857             | 0                  | 0                               | 176,967,984            | 9,822,575                                  |
| Madison Local School District                            | School | Butler    | 436,143              | 1,023,238                   | 0                   | 0                  | 0                               | 16,722,245             | (373,902)                                  |
| Middletown City School District                          | School | Butler    | 1,177,325            | 2,865,082                   | 0                   | 0                  | 0                               | 88,282,985             | (315,868)                                  |
| Monroe Local School District                             | School | Butler    | 1,987,961            | 1,313,459                   | 0                   | 0                  | 0                               | 22,887,554             | 4,174,974                                  |
| New Miami Local School District                          | School | Butler    | 131,796              | 130,126                     | 0                   | 0                  | 0                               | 8,061,130              | 271,057                                    |
| Ross Local School District                               | School | Butler    | 1,549,232            | 607,635                     | 0                   | 0                  | 0                               | 32,413,041             | 2,061,646                                  |
| Talawanda School District                                | School | Butler    | 1,859,000            | 2,593,869                   | 0                   | 0                  | 0                               | 39,953,518             | 5,333,888                                  |
| Brown Local School District                              | School | Carroll   | 12,926               | 83,172                      | 298,886             | 0                  | 0                               | 9,049,246              | 1,378,304                                  |
| Carrollton Exempted Village School District              | School | Carroll   | 91,092               | 11,796                      | 0                   | 0                  | 0                               | 24,838,366             | (271,605)                                  |
| Mechanicsburg Exempted Village School District           | School | Champaign | 375,000              | 183,393                     | 0                   | 0                  | 0                               | 9,590,564              | 1,344,112                                  |
| Triad Local School District                              | School | Champaign | 408,168              | 224,339                     | 0                   | 0                  | 2,612                           | 11,590,119             | (286,906)                                  |
| Clark Shawnee Local School District                      | School | Clark     | 32,187               | 1,121                       | 0                   | 0                  | 0                               | 19,679,406             | 678,314                                    |
| Greenon Local School District                            | School | Clark     | 55,593               | 34,605                      | 0                   | 0                  | 708,049                         | 18,120,944             | (716,906)                                  |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Expenditures (Continued)</b>                           |        |            |                      |                             |                     |                    |                                 |                        |                                            |
|-----------------------------------------------------------|--------|------------|----------------------|-----------------------------|---------------------|--------------------|---------------------------------|------------------------|--------------------------------------------|
| <b>Debt Service</b>                                       |        |            |                      |                             |                     |                    |                                 |                        |                                            |
| School                                                    | Type   | County     | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Expenditures Other Expenditures | * Total Expenditures * | Excess of Revenues Over Under Expenditures |
| Northeastern Local School District                        | School | Clark      | 384,408              | 96,269                      | 0                   | 0                  | 0                               | 31,529,250             | 784,801                                    |
| Northwestern Local School District                        | School | Clark      | 395,000              | 1,738,320                   | 0                   | 0                  | 0                               | 27,357,258             | (5,472,556)                                |
| Southeastern Local School District                        | School | Clark      | 143,766              | 59,388                      | 0                   | 0                  | 0                               | 8,577,238              | 263,014                                    |
| Springfield City School District                          | School | Clark      | 1,145,060            | 2,378,033                   | 0                   | 0                  | 0                               | 104,234,462            | 54,422                                     |
| Tecumseh Local School District                            | School | Clark      | 825,000              | 418,289                     | 0                   | 0                  | 0                               | 32,230,669             | 1,016,742                                  |
| Batavia Local School District                             | School | Clermont   | 709,967              | 782,477                     | 0                   | 0                  | 0                               | 22,222,429             | 2,587,623                                  |
| Bethel-Tate Local School District                         | School | Clermont   | 415,914              | 290,087                     | 28,950              | 0                  | 0                               | 17,822,220             | (809,148)                                  |
| Clermont Northeastern Local School District               | School | Clermont   | 165,232              | 349,768                     | 0                   | 0                  | 0                               | 17,740,707             | 2,003,073                                  |
| Felicity-Franklin Local School District                   | School | Clermont   | 263,342              | 56,505                      | 0                   | 0                  | 0                               | 11,223,030             | 364,522                                    |
| Goshen Local School District                              | School | Clermont   | 584,669              | 336,859                     | 0                   | 0                  | 0                               | 29,245,864             | 260,891                                    |
| Milford Exempted Village School District                  | School | Clermont   | 1,352,734            | 3,052,808                   | 0                   | 0                  | 683,151                         | 70,291,787             | 8,669,294                                  |
| New Richmond Exempted Village School District             | School | Clermont   | 0                    | 0                           | 0                   | 0                  | 0                               | 30,259,814             | (1,894,497)                                |
| West Clermont Local School District                       | School | Clermont   | 913,713              | 2,152,713                   | 0                   | 0                  | 0                               | 76,832,374             | 9,437,133                                  |
| Williamsburg Local School District                        | School | Clermont   | 334,203              | 78,413                      | 0                   | 0                  | 0                               | 11,344,199             | 244,616                                    |
| Blanchester Local School District                         | School | Clinton    | 375,000              | 138,037                     | 0                   | 0                  | 0                               | 16,960,630             | (249,034)                                  |
| Clinton Massie Local School District                      | School | Clinton    | 902,389              | 282,166                     | 0                   | 0                  | 0                               | 18,828,174             | (965,678)                                  |
| East Clinton Local School District                        | School | Clinton    | 663,575              | 264,669                     | 0                   | 0                  | 0                               | 14,644,489             | 228,576                                    |
| Wilmington City School District                           | School | Clinton    | 648,000              | 405,903                     | 0                   | 0                  | 0                               | 28,753,879             | 732,083                                    |
| Beaver Local School District                              | School | Columbiana | 561,409              | 703,966                     | 0                   | 0                  | 0                               | 32,902,580             | 1,258,628                                  |
| Columbiana Exempted Village School District               | School | Columbiana | 326,431              | 790,582                     | 0                   | 0                  | 0                               | 11,291,633             | 249,050                                    |
| Crestview Local School District                           | School | Columbiana | 675,585              | 275,472                     | 0                   | 0                  | 0                               | 13,248,695             | (291,143)                                  |
| East Liverpool City School District                       | School | Columbiana | 282,000              | 60,239                      | 0                   | 0                  | 0                               | 29,921,578             | (243,774)                                  |
| East Palestine City School District                       | School | Columbiana | 323,818              | 59,853                      | 0                   | 0                  | 0                               | 12,865,439             | (218,554)                                  |
| Lisbon Exempted Village School District                   | School | Columbiana | 349,976              | 275,620                     | 0                   | 0                  | 0                               | 10,609,528             | (212,666)                                  |
| Salem City School District                                | School | Columbiana | 173,766              | 91,806                      | 0                   | 0                  | 0                               | 22,747,827             | (356,234)                                  |
| Southern Local School District                            | School | Columbiana | 240,734              | 122,592                     | 0                   | 0                  | 0                               | 12,678,357             | (1,014,386)                                |
| United Local School District                              | School | Columbiana | 18,157               | 5,683                       | 0                   | 0                  | 982,110                         | 14,104,374             | (773,338)                                  |
| Wellsville Local School District                          | School | Columbiana | 120,000              | 37,209                      | 0                   | 0                  | 0                               | 9,593,626              | (166,463)                                  |
| Coshocton City School District                            | School | Coshocton  | 348,256              | 499,339                     | 0                   | 0                  | 0                               | 27,431,149             | (7,388,029)                                |
| Ridgewood Local School District                           | School | Coshocton  | 272,727              | 118,097                     | 19,000              | 0                  | 0                               | 13,329,779             | (162,844)                                  |
| River View Local School District                          | School | Coshocton  | 171,702              | 44,184                      | 0                   | 0                  | 0                               | 23,767,364             | (144,864)                                  |
| Buckeye Central Local School District                     | School | Crawford   | 307,731              | 326,821                     | 0                   | 0                  | 47,069                          | 9,173,356              | 772,729                                    |
| Bucyrus City School District                              | School | Crawford   | 537,000              | 317,115                     | 59,899              | 0                  | 0                               | 19,174,553             | (1,205,056)                                |
| Colonel Crawford Local School District                    | School | Crawford   | 521,234              | 495,776                     | 0                   | 0                  | 130,817                         | 11,163,416             | 2,022,792                                  |
| Galion City School District                               | School | Crawford   | 4,625,447            | 625,043                     | 0                   | 0                  | 0                               | 24,921,199             | (4,111,340)                                |
| Wynford Local School District                             | School | Crawford   | 338,184              | 211,301                     | 0                   | 0                  | 0                               | 11,666,189             | 322,642                                    |
| Bay Village City School District                          | School | Cuyahoga   | 990,162              | 1,689,719                   | 0                   | 0                  | 0                               | 39,673,372             | (569,784)                                  |
| Beachwood City School District                            | School | Cuyahoga   | 2,515,000            | 1,895,502                   | 250,658             | 0                  | 0                               | 45,742,465             | 2,811,535                                  |
| Bedford City School District                              | School | Cuyahoga   | 543,748              | 97,464                      | 0                   | 305,030            | 0                               | 52,277,178             | (1,351,734)                                |
| Berea City School District                                | School | Cuyahoga   | 1,855,000            | 1,648,113                   | 356,418             | 0                  | 0                               | 92,309,720             | 233,886                                    |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 1,753,055            | 671,232                     | 0                   | 0                  | 0                               | 55,454,497             | 1,242,748                                  |
| Brooklyn City School District                             | School | Cuyahoga   | 898,629              | 420,677                     | 0                   | 0                  | 0                               | 22,070,561             | (3,327,893)                                |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 1,742,155            | 772,086                     | 0                   | 0                  | 0                               | 31,189,552             | 3,144,093                                  |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 1,225,155            | 1,661,324                   | 1,224,233           | 0                  | 3,209,965                       | 126,296,841            | 1,065,237                                  |

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental

As of June 30, 2014

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| Expenditures (Continued)                     |        |           |                      |                             |                     |                    |                                 |                        |                                            |
|----------------------------------------------|--------|-----------|----------------------|-----------------------------|---------------------|--------------------|---------------------------------|------------------------|--------------------------------------------|
| Debt Service                                 |        |           |                      |                             |                     |                    |                                 |                        |                                            |
| School                                       | Type   | County    | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Expenditures Other Expenditures | * Total Expenditures * | Excess of Revenues Over Under Expenditures |
| Cleveland Municipal School District          | School | Cuyahoga  | 15,524,161           | 6,482,113                   | 177,858             | 0                  | 0                               | 901,379,232            | 9,918,821                                  |
| Cuyahoga Heights Local School District       | School | Cuyahoga  | 419,754              | 66,027                      | 0                   | 0                  | 0                               | 14,482,876             | 2,537,995                                  |
| East Cleveland City School District          | School | Cuyahoga  | 703,890              | 256,264                     | 0                   | 0                  | 0                               | 57,658,053             | (5,119,900)                                |
| Euclid City School District                  | School | Cuyahoga  | 2,369,228            | 2,389,377                   | 0                   | 0                  | 0                               | 84,313,714             | 2,067,126                                  |
| Fairview Park City School District           | School | Cuyahoga  | 1,365,000            | 729,413                     | 79,000              | 0                  | 0                               | 23,286,607             | 2,283,552                                  |
| Garfield Heights City School District        | School | Cuyahoga  | 1,400,172            | 1,729,221                   | 0                   | 995,789            | 0                               | 48,780,283             | 1,438,248                                  |
| Independence Local School District           | School | Cuyahoga  | 823,474              | 360,975                     | 0                   | 0                  | 0                               | 17,256,784             | 2,778,701                                  |
| Lakewood City School District                | School | Cuyahoga  | 3,321,149            | 4,834,564                   | 460,963             | 1,252,519          | 229,048                         | 83,890,359             | 10,836,810                                 |
| Maple Heights City School District           | School | Cuyahoga  | 1,070,000            | 2,315,881                   | 0                   | 0                  | 0                               | 49,687,117             | (3,154,533)                                |
| Mayfield City School District                | School | Cuyahoga  | 1,531,666            | 1,874,193                   | 0                   | 0                  | 0                               | 81,013,651             | 12,470,673                                 |
| North Olmsted City School District           | School | Cuyahoga  | 345,000              | 193,722                     | 0                   | 0                  | 0                               | 59,350,887             | 1,384,917                                  |
| North Royalton City School District          | School | Cuyahoga  | 1,490,000            | 582,343                     | 0                   | 0                  | 0                               | 54,287,869             | 2,575,038                                  |
| Olmsted Falls City School District           | School | Cuyahoga  | 928,723              | 1,386,567                   | 0                   | 0                  | 0                               | 43,438,020             | 2,902,474                                  |
| Orange City School District                  | School | Cuyahoga  | 1,626,488            | 882,357                     | 0                   | 0                  | 3,661,442                       | 57,194,367             | 647,297                                    |
| Parma City School District                   | School | Cuyahoga  | 5,604,097            | 1,020,848                   | 0                   | 0                  | 0                               | 161,272,971            | 3,273,843                                  |
| Richmond Heights Local School District       | School | Cuyahoga  | 60,946               | 47,824                      | 0                   | 0                  | 0                               | 13,703,045             | 1,226,034                                  |
| Rocky River City School District             | School | Cuyahoga  | 1,892,300            | 2,840,827                   | 0                   | 0                  | 0                               | 48,335,969             | (1,229,443)                                |
| Shaker Heights City School District          | School | Cuyahoga  | 2,200,000            | 765,120                     | 0                   | 0                  | 0                               | 97,670,761             | 6,432,085                                  |
| Solon City School District                   | School | Cuyahoga  | 2,422,344            | 488,231                     | 0                   | 0                  | 0                               | 75,128,184             | 6,726,050                                  |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 1,385,000            | 411,661                     | 0                   | 0                  | 0                               | 65,404,611             | 2,874,777                                  |
| Strongsville City School District            | School | Cuyahoga  | 2,681,901            | 4,484,964                   | 0                   | 0                  | 0                               | 85,184,271             | (6,839)                                    |
| Warrensville Heights City School District    | School | Cuyahoga  | 1,310,000            | 710,535                     | 0                   | 0                  | 0                               | 37,278,598             | 3,017,330                                  |
| Westlake City School District                | School | Cuyahoga  | 4,706,118            | 4,816,384                   | 0                   | 0                  | 0                               | 83,328,176             | (17,640,375)                               |
| Greenville City School District              | School | Darke     | 0                    | 1,627,396                   | 0                   | 0                  | 0                               | 34,057,092             | 2,078,937                                  |
| Ayersville Local School District             | School | Defiance  | 239,290              | 10,986                      | 0                   | 0                  | 0                               | 9,682,943              | (83,959)                                   |
| Big Walnut Local School District             | School | Delaware  | 1,970,000            | 1,570,239                   | 0                   | 0                  | 0                               | 35,910,446             | 1,730,739                                  |
| Buckeye Valley Local School District         | School | Delaware  | 1,365,877            | 915,421                     | 0                   | 0                  | 674,430                         | 27,004,963             | 697,408                                    |
| Delaware City School District                | School | Delaware  | 2,749,510            | 1,804,956                   | 200,263             | 0                  | 0                               | 61,454,962             | 1,481,364                                  |
| Olentangy Local School District              | School | Delaware  | 49,654,514           | 17,387,923                  | 0                   | 0                  | 0                               | 247,016,915            | (15,977,738)                               |
| Edison Local School District                 | School | Erie      | 31,737               | 2,762                       | 0                   | 0                  | 467,589                         | 16,722,965             | 464,820                                    |
| Huron City School District                   | School | Erie      | 741,276              | 265,430                     | 0                   | 0                  | 4,209                           | 18,029,088             | (1,395,174)                                |
| Kelleys Island Local School District         | School | Erie      | 0                    | 0                           | 0                   | 0                  | 13,503                          | 866,239                | 145,337                                    |
| Margaretta Local School District             | School | Erie      | 104,000              | 98,975                      | 0                   | 0                  | 0                               | 14,690,788             | 662,226                                    |
| Perkins Local School District                | School | Erie      | 1,380,079            | 149,314                     | 0                   | 0                  | 701,022                         | 25,710,896             | (621,097)                                  |
| Sandusky City School District                | School | Erie      | 240,057              | 66,312                      | 0                   | 0                  | 0                               | 49,277,044             | 891,367                                    |
| Vermilion Local School District              | School | Erie      | 709,461              | 925,040                     | 0                   | 0                  | 0                               | 32,061,055             | (8,375,466)                                |
| Amanda-Clearcreek Local School District      | School | Fairfield | 285,053              | 108,516                     | 0                   | 0                  | 0                               | 15,988,256             | 3,057,703                                  |
| Bloom-Carroll Local School District          | School | Fairfield | 895,229              | 1,239,272                   | 0                   | 0                  | 0                               | 20,081,682             | 611,986                                    |
| Fairfield Union Local School District        | School | Fairfield | 868,202              | 981,395                     | 149,939             | 0                  | 0                               | 22,939,208             | 991,957                                    |
| Lancaster City School District               | School | Fairfield | 2,479,580            | 2,665,099                   | 0                   | 0                  | 0                               | 80,037,631             | 4,422,066                                  |
| Liberty Union-Thurston Local School District | School | Fairfield | 890,000              | 276,404                     | 0                   | 0                  | 0                               | 15,715,851             | 680,543                                    |
| Pickerington Local School District           | School | Fairfield | 10,185,887           | 5,065,285                   | 0                   | 0                  | 0                               | 126,428,171            | 940,154                                    |
| Miami Trace Local School District            | School | Fayette   | 620,000              | 955,193                     | 103,785             | 0                  | 0                               | 29,895,505             | 1,633,052                                  |
| Washington Court House City School District  | School | Fayette   | 831,031              | 395,538                     | 192,025             | 0                  | 0                               | 23,779,559             | (492,764)                                  |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Expenditures (Continued)</b>                 |        |          |                      |                             |                     |                    |                    |                        |                                            |
|-------------------------------------------------|--------|----------|----------------------|-----------------------------|---------------------|--------------------|--------------------|------------------------|--------------------------------------------|
| <b>Debt Service</b>                             |        |          |                      |                             |                     |                    |                    |                        |                                            |
| School                                          | Type   | County   | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Expenditures Other | * Total Expenditures * | Excess of Revenues Over Under Expenditures |
| Canal Winchester Local School District          | School | Franklin | 2,090,289            | 2,325,474                   | 0                   | 8,184              | 0                  | 41,800,292             | 3,996,949                                  |
| Columbus City School District                   | School | Franklin | 16,330,000           | 22,097,654                  | 0                   | 0                  | 0                  | 885,504,122            | 44,792,687                                 |
| Dublin City School District                     | School | Franklin | 19,527,602           | 6,146,721                   | 0                   | 0                  | 1,392,431          | 211,068,078            | 7,820,588                                  |
| Gahanna-Jefferson City School District          | School | Franklin | 3,954,951            | 1,119,589                   | 0                   | 0                  | 0                  | 94,181,775             | (2,149,854)                                |
| Grandview Heights City School District          | School | Franklin | 384,917              | 708,176                     | 0                   | 0                  | 0                  | 19,714,769             | (1,153,400)                                |
| Groveport Madison Local School District         | School | Franklin | 561,729              | 325,870                     | 0                   | 0                  | 0                  | 72,290,477             | 2,778,021                                  |
| Hamilton Local School District                  | School | Franklin | 1,177,115            | 728,947                     | 0                   | 0                  | 0                  | 31,379,918             | 106,638                                    |
| Hilliard City School District                   | School | Franklin | 12,815,000           | 4,504,081                   | 0                   | 0                  | 0                  | 202,143,024            | 10,244,485                                 |
| New Albany-Plain Local School District          | School | Franklin | 6,384,752            | 4,159,930                   | 0                   | 0                  | 0                  | 98,659,263             | (27,926,342)                               |
| Southwestern City School District               | School | Franklin | 6,511,666            | 8,183,116                   | 0                   | 0                  | 0                  | 313,494,146            | 3,487,802                                  |
| Upper Arlington City School District            | School | Franklin | 2,384,430            | 1,470,259                   | 0                   | 0                  | 0                  | 92,130,537             | 6,493,977                                  |
| Westerville City School District                | School | Franklin | 6,975,000            | 3,516,394                   | 0                   | 0                  | 0                  | 163,832,551            | 33,681,543                                 |
| Whitehall City School District                  | School | Franklin | 593,675              | 1,321,295                   | 0                   | 0                  | 0                  | 46,135,951             | (5,238,467)                                |
| Worthington City School District                | School | Franklin | 4,909,000            | 3,026,934                   | 130,470             | 0                  | 0                  | 141,066,400            | 7,569,521                                  |
| Archbold Area Local School District             | School | Fulton   | 675,000              | 317,874                     | 0                   | 0                  | 0                  | 15,736,394             | (1,166,633)                                |
| Wauseon Exempted Village School District        | School | Fulton   | 1,035,000            | 978,788                     | 0                   | 0                  | 0                  | 20,357,252             | (142,980)                                  |
| Gallia Local School District                    | School | Gallia   | 1,162,029            | 1,893,680                   | 0                   | 0                  | 0                  | 30,278,513             | (140,470)                                  |
| Gallipolis City School District                 | School | Gallia   | 1,075,000            | 579,691                     | 0                   | 0                  | 308,223            | 24,674,237             | (396,771)                                  |
| Berkshire Local School District                 | School | Geauga   | 103,106              | 5,329                       | 0                   | 0                  | 0                  | 12,004,612             | 300,113                                    |
| Cardinal Local School District                  | School | Geauga   | 373,426              | 642,830                     | 0                   | 0                  | 0                  | 16,987,624             | (747,357)                                  |
| Kenston Local School District                   | School | Geauga   | 1,850,000            | 1,689,724                   | 0                   | 0                  | 0                  | 39,787,931             | (179,946)                                  |
| Ledgemont Local School District                 | School | Geauga   | 0                    | 3,892                       | 0                   | 0                  | 0                  | 6,292,931              | 159,729                                    |
| West Geauga Local School District               | School | Geauga   | 170,000              | 44,925                      | 0                   | 0                  | 0                  | 28,053,278             | 2,621,761                                  |
| Beavercreek City School District                | School | Greene   | 6,116,000            | 4,591,072                   | 0                   | 0                  | 0                  | 101,475,732            | (3,373,147)                                |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 5,434,000            | 1,756,602                   | 31,098              | 0                  | 0                  | 32,753,250             | (2,177,069)                                |
| Cedar Cliff Local School District               | School | Greene   | 40,000               | 785,444                     | 0                   | 0                  | 0                  | 8,118,175              | 519,554                                    |
| Fairborn City School District                   | School | Greene   | 238,976              | 1,421,408                   | 0                   | 0                  | 0                  | 45,243,482             | 4,072,657                                  |
| Greeneview Local School District                | School | Greene   | 365,000              | 244,296                     | 3,400               | 0                  | 0                  | 15,171,199             | (477,883)                                  |
| Xenia Community School District                 | School | Greene   | 1,374,991            | 2,254,193                   | 0                   | 0                  | 2,031,089          | 51,031,583             | 6,586,821                                  |
| Yellow Springs Exempted Village School District | School | Greene   | 175,218              | 229,257                     | 0                   | 0                  | 0                  | 8,593,779              | 729,871                                    |
| Cambridge City School District                  | School | Guernsey | 76,707               | 178,542                     | 0                   | 395,000            | 0                  | 25,440,429             | (207,988)                                  |
| East Guernsey Local School District             | School | Guernsey | 311,116              | 86,859                      | 17,843              | 0                  | 0                  | 11,735,532             | 392,877                                    |
| Rolling Hills Local School District             | School | Guernsey | 50,000               | 18,590                      | 0                   | 0                  | 0                  | 19,995,626             | 725,036                                    |
| Cincinnati City School District                 | School | Hamilton | 28,575,000           | 34,639,869                  | 0                   | 0                  | 0                  | 630,540,556            | (14,046,991)                               |
| Deer Park Community City School District        | School | Hamilton | 181,150              | 16,953                      | 0                   | 0                  | 0                  | 15,394,579             | 2,508,821                                  |
| Finneytown Local School District                | School | Hamilton | 5,213,000            | 350,974                     | 56,325              | 0                  | 0                  | 26,999,791             | (4,843,384)                                |
| Forest Hills Local School District              | School | Hamilton | 2,250,000            | 153,963                     | 56,652              | 0                  | 0                  | 79,727,278             | 4,376,941                                  |
| Indian Hill Exempted Village School District    | School | Hamilton | 2,684,000            | 1,230,992                   | 0                   | 0                  | 0                  | 38,019,090             | 411,275                                    |
| Loveland City School District                   | School | Hamilton | 2,086,286            | 1,357,639                   | 0                   | 0                  | 0                  | 50,529,220             | 3,705,948                                  |
| Madeira City School District                    | School | Hamilton | 1,186,672            | 978,393                     | 0                   | 0                  | 0                  | 21,743,949             | 151,546                                    |
| Mariemont City School District                  | School | Hamilton | 902,901              | 1,577,068                   | 0                   | 0                  | 0                  | 24,060,921             | 1,518,555                                  |
| Mt. Healthy City School District                | School | Hamilton | 825,600              | 1,418,406                   | 0                   | 0                  | 0                  | 41,960,389             | 3,995,678                                  |
| North College Hill City School District         | School | Hamilton | 316,000              | 563,991                     | 0                   | 0                  | 0                  | 16,543,939             | (333,783)                                  |
| Northwest Local School District                 | School | Hamilton | 1,875,000            | 1,001,369                   | 0                   | 0                  | 0                  | 98,095,972             | 8,559,773                                  |



**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**

**As of June 30, 2014**

**All Schools Reporting Under GAAP**

| <b>Expenditures (Continued)</b>                 |        |           |                      |                             |                     |                    |                                 |                        |                                            |
|-------------------------------------------------|--------|-----------|----------------------|-----------------------------|---------------------|--------------------|---------------------------------|------------------------|--------------------------------------------|
| <b>Debt Service</b>                             |        |           |                      |                             |                     |                    |                                 |                        |                                            |
| School                                          | Type   | County    | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Expenditures Other Expenditures | * Total Expenditures * | Excess of Revenues Over Under Expenditures |
| Norwood City School District                    | School | Hamilton  | 598,200              | 84,799                      | 0                   | 0                  | 0                               | 29,884,491             | 575,748                                    |
| Oak Hills Local School District                 | School | Hamilton  | 1,539,137            | 1,706,963                   | 0                   | 0                  | 0                               | 78,218,518             | 7,752,914                                  |
| Princeton City School District                  | School | Hamilton  | 3,841,363            | 11,463,983                  | 0                   | 0                  | 0                               | 119,853,797            | (16,910,995)                               |
| Reading Community City School District          | School | Hamilton  | 305,088              | 75,940                      | 0                   | 0                  | 0                               | 17,727,343             | (62,040)                                   |
| Southwest Local School District                 | School | Hamilton  | 680,000              | 567,596                     | 0                   | 0                  | 0                               | 34,693,656             | 2,214,927                                  |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 129,000              | 42,622                      | 0                   | 0                  | 0                               | 14,150,019             | 902,314                                    |
| Sycamore Community City School District         | School | Hamilton  | 3,440,000            | 2,735,902                   | 0                   | 0                  | 0                               | 91,645,889             | (5,023,228)                                |
| Three Rivers Local School District              | School | Hamilton  | 880,000              | 2,043,962                   | 0                   | 0                  | 0                               | 34,087,549             | (7,186,169)                                |
| Winton Woods City School District               | School | Hamilton  | 351,637              | 137,078                     | 0                   | 0                  | 0                               | 46,717,587             | 3,470,119                                  |
| Wyoming City School District                    | School | Hamilton  | 1,198,079            | 2,155,671                   | 0                   | 0                  | 0                               | 37,830,700             | (10,414,261)                               |
| Arcadia Local School District                   | School | Hancock   | 0                    | 0                           | 0                   | 0                  | 0                               | 6,643,290              | 328,329                                    |
| Arlington Local School District                 | School | Hancock   | 120,000              | 13,479                      | 0                   | 0                  | 0                               | 6,788,192              | 27,166                                     |
| Findlay City School District                    | School | Hancock   | 1,560,548            | 2,852,534                   | 0                   | 0                  | 0                               | 72,006,560             | 1,579,404                                  |
| Liberty Benton Local School District            | School | Hancock   | 47,470               | 59,893                      | 0                   | 522,530            | 0                               | 15,023,660             | 446,768                                    |
| Van Buren Local School District                 | School | Hancock   | 925,000              | 167,246                     | 0                   | 0                  | 367,894                         | 13,117,423             | 95,740                                     |
| Conotton Valley Union Local School District     | School | Harrison  | 0                    | 0                           | 0                   | 0                  | 0                               | 5,431,969              | 490,252                                    |
| Holgate Local School District                   | School | Henry     | 174,000              | 182,585                     | 0                   | 0                  | 0                               | 1,166,158              | 42,545                                     |
| Liberty Center Local School District            | School | Henry     | 368,346              | 42,590                      | 0                   | 0                  | 0                               | 13,275,197             | 1,306,173                                  |
| Napoleon Area City School District              | School | Henry     | 1,001,326            | 1,396,011                   | 0                   | 0                  | 0                               | 34,260,129             | (487,463)                                  |
| Patrick Henry Local School District             | School | Henry     | 151,333              | 273,350                     | 0                   | 0                  | 0                               | 1,733,140              | 18,145                                     |
| Fairfield Local School District                 | School | Highland  | 61,534               | 133,066                     | 0                   | 0                  | 0                               | 8,893,043              | 348,677                                    |
| Greenfield Exempted Village School District     | School | Highland  | 230,000              | 51,720                      | 0                   | 0                  | 0                               | 21,372,909             | 2,249,243                                  |
| Hillsboro City School District                  | School | Highland  | 504,000              | 425,235                     | 0                   | 0                  | 0                               | 27,808,088             | 634,864                                    |
| Lynchburg Clay Local School District            | School | Highland  | 171,071              | 60,451                      | 0                   | 0                  | 0                               | 13,279,939             | (162,098)                                  |
| Logan-Hocking Local School District             | School | Hocking   | 1,001,436            | 713,907                     | 0                   | 0                  | 0                               | 40,430,020             | 1,384,412                                  |
| East Holmes Local School District               | School | Holmes    | 205,000              | 49,100                      | 0                   | 0                  | 0                               | 19,160,077             | 787,755                                    |
| West Holmes Local School District               | School | Holmes    | 730,000              | 398,108                     | 0                   | 0                  | 0                               | 26,940,274             | (516,347)                                  |
| Bellevue City School District                   | School | Huron     | 603,939              | 1,084,805                   | 0                   | 0                  | 0                               | 23,211,608             | 877,274                                    |
| Monroeville Local School District               | School | Huron     | 240,763              | 221,707                     | 0                   | 0                  | 0                               | 11,694,983             | (4,081,210)                                |
| New London Local School District                | School | Huron     | 193,011              | 64,399                      | 0                   | 0                  | 0                               | 11,039,243             | (17,904)                                   |
| Norwalk City School District                    | School | Huron     | 640,000              | 389,291                     | 0                   | 0                  | 0                               | 29,498,243             | (1,695,920)                                |
| South Central Local School District             | School | Huron     | 202,852              | 27,899                      | 0                   | 0                  | 0                               | 10,042,075             | (108,515)                                  |
| Western Reserve Local School District           | School | Huron     | 225,619              | 66,860                      | 0                   | 0                  | 0                               | 12,846,685             | 375,820                                    |
| Willard City School District                    | School | Huron     | 782,563              | 1,051,706                   | 0                   | 0                  | 0                               | 40,355,693             | (11,034,238)                               |
| Wellston City School District                   | School | Jackson   | 350,000              | 179,463                     | 0                   | 0                  | 0                               | 17,814,811             | (241,114)                                  |
| Buckeye Local School District                   | School | Jefferson | 5,934                | 29,882                      | 0                   | 0                  | 754,459                         | 21,342,982             | (157,697)                                  |
| Edison Local School District                    | School | Jefferson | 36,340               | 13,536                      | 0                   | 0                  | 0                               | 20,123,203             | 220,892                                    |
| Indian Creek Local School District              | School | Jefferson | 507,655              | 536,184                     | 0                   | 0                  | 0                               | 22,207,022             | 904,642                                    |
| Steubenville City School District               | School | Jefferson | 793,958              | 172,092                     | 42,588              | 101,042            | 825,961                         | 26,887,870             | (508,324)                                  |
| Toronto City School District                    | School | Jefferson | 64,773               | 664,079                     | 0                   | 0                  | 0                               | 12,421,638             | (3,158,617)                                |
| Kirtland Local School District                  | School | Lake      | 550,000              | 459,413                     | 0                   | 0                  | 0                               | 16,062,540             | 844,892                                    |
| Mentor Exempted Village School District         | School | Lake      | 861,674              | 31,132                      | 0                   | 0                  | 0                               | 108,606,534            | (1,743,745)                                |
| Perry Local School District                     | School | Lake      | 293,326              | 28,973                      | 0                   | 0                  | 0                               | 28,815,722             | (660,922)                                  |
| Riverside Local School District                 | School | Lake      | 1,322,924            | 132,332                     | 0                   | 0                  | 0                               | 42,986,346             | 1,902,009                                  |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**

**As of June 30, 2014**

**All Schools Reporting Under GAAP**

| <b>Expenditures (Continued)</b>                   |        |          |                      |                             |                     |                    |                                 |                        |                                            |
|---------------------------------------------------|--------|----------|----------------------|-----------------------------|---------------------|--------------------|---------------------------------|------------------------|--------------------------------------------|
| <b>Debt Service</b>                               |        |          |                      |                             |                     |                    |                                 |                        |                                            |
| School                                            | Type   | County   | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Expenditures Other Expenditures | * Total Expenditures * | Excess of Revenues Over Under Expenditures |
| Willoughby-Eastlake City School District          | School | Lake     | 804,000              | 1,563,962                   | 431,414             | 0                  | 0                               | 108,106,084            | (10,870,771)                               |
| Chesapeake Union Exempted Village School District | School | Lawrence | 125,000              | 130,908                     | 0                   | 0                  | 0                               | 15,445,014             | (977,766)                                  |
| Dawson-Bryant Local School District               | School | Lawrence | 245,000              | 143,990                     | 0                   | 0                  | 0                               | 13,780,750             | 200,450                                    |
| Fairland Local School District                    | School | Lawrence | 394,000              | 71,301                      | 0                   | 0                  | 0                               | 16,867,012             | (880,794)                                  |
| Ironton City School District                      | School | Lawrence | 575,000              | 580,703                     | 0                   | 0                  | 0                               | 16,762,024             | 636,093                                    |
| Rock Hill Local School District                   | School | Lawrence | 260,000              | 72,866                      | 0                   | 0                  | 0                               | 20,514,192             | 741,444                                    |
| South Point Local School District                 | School | Lawrence | 873,586              | 221,437                     | 0                   | 0                  | 0                               | 20,171,050             | (513,267)                                  |
| Symmes Valley Local School District               | School | Lawrence | 48,900               | 116,100                     | 0                   | 0                  | 0                               | 10,415,685             | (885,185)                                  |
| Granville Exempted Village School District        | School | Licking  | 2,250,852            | 1,877,475                   | 19,304              | 0                  | 0                               | 29,938,476             | 724,411                                    |
| Heath City School District                        | School | Licking  | 923,699              | 484,775                     | 0                   | 0                  | 0                               | 17,414,789             | 873,691                                    |
| Johnstown-Monroe Local School District            | School | Licking  | 77,714               | 3,472                       | 0                   | 0                  | 0                               | 14,701,361             | 2,319,589                                  |
| Lakewood Local School District                    | School | Licking  | 828,344              | 426,804                     | 0                   | 0                  | 0                               | 22,149,339             | 2,432,229                                  |
| Licking Heights Local School District             | School | Licking  | 2,217,851            | 1,967,613                   | 0                   | 0                  | 0                               | 41,405,028             | 1,949,086                                  |
| Licking Valley Local School District              | School | Licking  | 1,150,894            | 457,580                     | 0                   | 0                  | 0                               | 21,556,053             | (111,639)                                  |
| Newark City School District                       | School | Licking  | 2,422,425            | 2,386,382                   | 288,471             | 0                  | 0                               | 76,620,649             | (535,749)                                  |
| North Fork Local School District                  | School | Licking  | 710,005              | 382,535                     | 0                   | 0                  | 0                               | 17,492,665             | 1,001,763                                  |
| Northridge Local School District                  | School | Licking  | 633,781              | 193,933                     | 0                   | 0                  | 0                               | 14,314,766             | (366,643)                                  |
| Riverside Local School District                   | School | Logan    | 204,136              | 62,829                      | 0                   | 0                  | 0                               | 7,594,532              | 1,386,430                                  |
| Amherst Exempted Village School District          | School | Lorain   | 512,223              | 1,759,398                   | 0                   | 0                  | 0                               | 41,668,808             | 2,296,639                                  |
| Avon Lake City School District                    | School | Lorain   | 3,154,540            | 2,504,172                   | 0                   | 0                  | 0                               | 45,183,185             | 2,130,222                                  |
| Avon Local School District                        | School | Lorain   | 2,837,200            | 3,004,713                   | 0                   | 0                  | 0                               | 50,061,727             | (9,561,407)                                |
| Columbia Local School District                    | School | Lorain   | 216,278              | 291,532                     | 0                   | 0                  | 580,692                         | 10,730,657             | 1,215,841                                  |
| Elyria City School District                       | School | Lorain   | 1,376,686            | 2,149,490                   | 0                   | 0                  | 0                               | 80,648,915             | 5,241,753                                  |
| Firelands Local School District                   | School | Lorain   | 81,181               | 52,466                      | 0                   | 0                  | 139,239                         | 18,991,064             | 1,125,185                                  |
| Keystone Local School District                    | School | Lorain   | 493,703              | 1,189,306                   | 136,589             | 0                  | 5,328,458                       | 24,200,019             | 4,236,932                                  |
| Lorain City School District                       | School | Lorain   | 1,248,427            | 1,713,733                   | 0                   | 0                  | 0                               | 116,479,037            | 6,732,147                                  |
| Midview Local School District                     | School | Lorain   | 821,642              | 877,286                     | 0                   | 0                  | 0                               | 32,007,054             | 1,485,282                                  |
| North Ridgeville City School District             | School | Lorain   | 8,401,586            | 1,369,933                   | 544,520             | 0                  | 0                               | 45,948,732             | (1,240,028)                                |
| Oberlin City School District                      | School | Lorain   | 101,143              | 18,716                      | 0                   | 0                  | 0                               | 15,334,165             | 348,302                                    |
| Sheffield-Sheffield Lake City School District     | School | Lorain   | 471,547              | 1,328,931                   | 0                   | 0                  | 0                               | 35,169,913             | (13,893,904)                               |
| Wellington Exempted Village School District       | School | Lorain   | 460,017              | 438,473                     | 0                   | 0                  | 0                               | 16,799,826             | (882,378)                                  |
| Anthony Wayne Local School District               | School | Lucas    | 702,016              | 1,537,277                   | 0                   | 0                  | 0                               | 42,663,192             | 136,242                                    |
| Oregon City School District                       | School | Lucas    | 2,722,661            | 1,142,912                   | 0                   | 0                  | 0                               | 48,995,393             | (3,732,425)                                |
| Ottawa Hills Local School District                | School | Lucas    | 591,642              | 43,023                      | 0                   | 0                  | 0                               | 14,995,612             | 794,210                                    |
| Springfield Local School District                 | School | Lucas    | 1,965,000            | 360,614                     | 0                   | 0                  | 397,855                         | 46,571,276             | (3,570,883)                                |
| Sylvania City School District                     | School | Lucas    | 3,367,729            | 4,136,405                   | 0                   | 18,842             | 0                               | 101,784,872            | (8,226,804)                                |
| Toledo City School District                       | School | Lucas    | 4,805,000            | 6,031,150                   | 0                   | 829,866            | 0                               | 368,622,221            | 14,902,301                                 |
| Washington Local School District                  | School | Lucas    | 320,000              | 401,194                     | 0                   | 0                  | 0                               | 91,434,860             | (9,386,993)                                |
| Jefferson Local School District                   | School | Madison  | 807,314              | 251,577                     | 0                   | 0                  | 101,862                         | 14,783,891             | 909,095                                    |
| Jonathan Alder Local School District              | School | Madison  | 1,015,000            | 836,082                     | 0                   | 0                  | 0                               | 20,588,965             | 830,966                                    |
| London City School District                       | School | Madison  | 2,464,515            | 530,883                     | 0                   | 0                  | 0                               | 24,021,330             | 1,581,637                                  |
| Madison-Plains Local School District              | School | Madison  | 25,000               | 4,611                       | 0                   | 0                  | 0                               | 15,548,534             | (819,782)                                  |
| Austintown Local School District                  | School | Mahoning | 1,754,757            | 2,184,671                   | 0                   | 0                  | 0                               | 61,229,807             | (9,264,754)                                |
| Boardman Local School District                    | School | Mahoning | 614,038              | 558,304                     | 0                   | 0                  | 0                               | 46,610,923             | 1,097,937                                  |

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental

As of June 30, 2014

All Schools Reporting Under GAAP

| Expenditures (Continued)                   |        |            |                      |                             |                     |                    |                                 |                        |                                            |
|--------------------------------------------|--------|------------|----------------------|-----------------------------|---------------------|--------------------|---------------------------------|------------------------|--------------------------------------------|
| Debt Service                               |        |            |                      |                             |                     |                    |                                 |                        |                                            |
| School                                     | Type   | County     | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Expenditures Other Expenditures | * Total Expenditures * | Excess of Revenues Over Under Expenditures |
| Campbell City School District              | School | Mahoning   | 211,861              | 142,430                     | 18,141              | 117,139            | 0                               | 15,782,699             | (82,803)                                   |
| Canfield Local School District             | School | Mahoning   | 26,228               | 1,239                       | 0                   | 0                  | 0                               | 26,551,550             | 1,865,015                                  |
| Jackson-Milton Local School District       | School | Mahoning   | 356,890              | 641,556                     | 0                   | 0                  | 0                               | 11,285,991             | (285,616)                                  |
| Lowellville Local School District          | School | Mahoning   | 100,000              | 74,653                      | 0                   | 0                  | 0                               | 5,917,981              | (245,405)                                  |
| Poland Local School District               | School | Mahoning   | 1,028,310            | 367,537                     | 0                   | 0                  | 0                               | 22,475,828             | 856,669                                    |
| Sebring Local School District              | School | Mahoning   | 100,000              | 25,200                      | 0                   | 0                  | 0                               | 7,423,695              | 145,681                                    |
| South Range Local School District          | School | Mahoning   | 545,000              | 751,374                     | 0                   | 0                  | 53,278                          | 13,569,077             | (61,943)                                   |
| Springfield Local School District          | School | Mahoning   | 179,606              | 362,311                     | 107,678             | 0                  | 678,892                         | 12,711,584             | 2,079,992                                  |
| Struthers City School District             | School | Mahoning   | 500,400              | 81,890                      | 0                   | 0                  | 0                               | 20,309,591             | 422,505                                    |
| West Branch Local School District          | School | Mahoning   | 589,670              | 243,728                     | 0                   | 0                  | 0                               | 20,827,134             | 1,158,126                                  |
| Western Reserve Local School District      | School | Mahoning   | 264,753              | 438,758                     | 0                   | 0                  | 0                               | 8,706,056              | (416,939)                                  |
| Youngstown City School District            | School | Mahoning   | 1,515,000            | 936,807                     | 0                   | 0                  | 0                               | 127,231,759            | 5,111,078                                  |
| Elgin Local School District                | School | Marion     | 819,567              | 797,455                     | 0                   | 0                  | 0                               | 20,840,794             | (3,759,762)                                |
| Marion City School District                | School | Marion     | 1,037,687            | 446,413                     | 0                   | 0                  | 0                               | 54,741,099             | (455,254)                                  |
| Pleasant Local School District             | School | Marion     | 262,860              | 35,985                      | 0                   | 0                  | 0                               | 12,331,898             | 185,890                                    |
| Ridgedale Local School District            | School | Marion     | 56,507               | 12,442                      | 0                   | 0                  | 0                               | 8,575,111              | 390,971                                    |
| River Valley Local School District         | School | Marion     | 1,183,493            | 492,015                     | 0                   | 0                  | 0                               | 18,694,939             | 157,999                                    |
| Black River Local School District          | School | Medina     | 325,000              | 70,125                      | 0                   | 0                  | 0                               | 13,603,311             | 1,665,293                                  |
| Brunswick City School District             | School | Medina     | 1,825,865            | 1,823,942                   | 0                   | 0                  | 0                               | 76,705,682             | (956,084)                                  |
| Buckeye Local School District              | School | Medina     | 1,356,483            | 737,042                     | 0                   | 0                  | 0                               | 22,820,603             | 2,869,727                                  |
| Cloverleaf Local School District           | School | Medina     | 103,326              | 1,866,206                   | 0                   | 0                  | 0                               | 29,556,256             | 1,577,122                                  |
| Highland Local School District             | School | Medina     | 1,275,000            | 1,084,850                   | 0                   | 0                  | 0                               | 33,238,829             | 2,543,192                                  |
| Medina City School District                | School | Medina     | 4,157,873            | 3,571,709                   | 0                   | 0                  | 0                               | 79,970,008             | 6,650,495                                  |
| Wadsworth City School District             | School | Medina     | 3,500,839            | 4,561,118                   | 0                   | 0                  | 2,317,411                       | 53,371,817             | 938,984                                    |
| Eastern Local School District              | School | Meigs      | 75,000               | 35,234                      | 0                   | 0                  | 0                               | 8,856,227              | 445,081                                    |
| Meigs Local School District                | School | Meigs      | 467,522              | 183,484                     | 0                   | 0                  | 0                               | 22,810,097             | 1,374,445                                  |
| Southern Local School District             | School | Meigs      | 390,810              | 251,264                     | 0                   | 0                  | 0                               | 13,489,332             | (4,212,696)                                |
| Bethel Local School District               | School | Miami      | 148,407              | 60,051                      | 0                   | 0                  | 0                               | 9,602,388              | 1,100,584                                  |
| Covington Exempted Village School District | School | Miami      | 40,100               | 291,524                     | 178,153             | 0                  | 667,417                         | 9,809,709              | 1,676,531                                  |
| Miami East Local School District           | School | Miami      | 334,461              | 642,134                     | 0                   | 325,539            | 103,459                         | 14,186,814             | 3,642,394                                  |
| Piqua City School District                 | School | Miami      | 1,480,000            | 1,444,155                   | 0                   | 0                  | 0                               | 62,566,524             | (9,840,590)                                |
| Tipp City Exempted Village School District | School | Miami      | 1,282,914            | 598,231                     | 0                   | 0                  | 0                               | 25,565,094             | 1,346,758                                  |
| Troy City School District                  | School | Miami      | 940,964              | 555,060                     | 0                   | 0                  | 0                               | 50,452,197             | 807,490                                    |
| Switzerland of Ohio Local School District  | School | Monroe     | 797,140              | 1,095,267                   | 0                   | 67,470             | 0                               | 38,206,932             | (1,016,109)                                |
| Brookville Local School District           | School | Montgomery | 715,000              | 725,045                     | 0                   | 0                  | 0                               | 15,548,647             | 449,304                                    |
| Centerville City School District           | School | Montgomery | 3,975,000            | 2,625,425                   | 0                   | 0                  | 0                               | 100,425,781            | 2,298,163                                  |
| Dayton City School District                | School | Montgomery | 8,310,000            | 6,992,202                   | 0                   | 5,000              | 12,634                          | 282,565,729            | (6,593,076)                                |
| Huber Heights City School District         | School | Montgomery | 1,231,704            | 3,729,193                   | 0                   | 0                  | 0                               | 68,472,081             | 6,092,436                                  |
| Jefferson Township Local School District   | School | Montgomery | 31,963               | 35,815                      | 0                   | 0                  | 98,257                          | 7,601,241              | 752,641                                    |
| Kettering City School District             | School | Montgomery | 3,738,427            | 3,692,977                   | 74,812              | 0                  | 0                               | 103,975,675            | 385,443                                    |
| Mad River Local School District            | School | Montgomery | 1,278,000            | 459,612                     | 0                   | 0                  | 0                               | 43,144,522             | 2,667,113                                  |
| Miamisburg City School District            | School | Montgomery | 1,765,988            | 3,514,149                   | 0                   | 0                  | 0                               | 63,305,763             | 664,289                                    |
| New Lebanon Local School District          | School | Montgomery | 195,000              | 104,736                     | 0                   | 0                  | 0                               | 12,067,786             | 1,222,561                                  |
| Northmont City School District             | School | Montgomery | 483,984              | 2,121,075                   | 0                   | 0                  | 0                               | 87,142,900             | (16,922,559)                               |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| <b>Expenditures (Continued)</b>              |        |            |                      |                             |                     |                    |                                 |                        |                                            |
|----------------------------------------------|--------|------------|----------------------|-----------------------------|---------------------|--------------------|---------------------------------|------------------------|--------------------------------------------|
| <b>Debt Service</b>                          |        |            |                      |                             |                     |                    |                                 |                        |                                            |
| School                                       | Type   | County     | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Expenditures Other Expenditures | * Total Expenditures * | Excess of Revenues Over Under Expenditures |
| Northridge Local School District             | School | Montgomery | 370,000              | 152,208                     | 0                   | 0                  | 0                               | 23,391,175             | 725,440                                    |
| Oakwood City School District                 | School | Montgomery | 752,717              | 514,185                     | 0                   | 0                  | 0                               | 27,416,466             | 359,804                                    |
| Trotwood-Madison City School District        | School | Montgomery | 574,466              | 2,394,717                   | 0                   | 0                  | 0                               | 39,103,457             | 2,414,358                                  |
| Valley View Local School District            | School | Montgomery | 155,608              | 18,781                      | 0                   | 0                  | 0                               | 18,910,616             | 1,020,463                                  |
| Vandalia-Butler City School District         | School | Montgomery | 1,383,810            | 2,454,714                   | 0                   | 0                  | 10,070                          | 35,503,595             | 2,856,366                                  |
| West Carrollton City School District         | School | Montgomery | 140,000              | 91,272                      | 0                   | 0                  | 0                               | 43,837,591             | (737,992)                                  |
| Morgan Local School District                 | School | Morgan     | 504,243              | 275,602                     | 0                   | 250,424            | 0                               | 25,066,848             | 815,621                                    |
| Cardington-Lincoln Local School District     | School | Morrow     | 431,165              | 165,544                     | 127,521             | 0                  | 0                               | 13,673,984             | (1,337,915)                                |
| Highland Local School District               | School | Morrow     | 259,267              | 743,355                     | 0                   | 0                  | 0                               | 18,042,834             | 1,075,888                                  |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 320,468              | 570,877                     | 0                   | 0                  | 0                               | 15,158,938             | (332,468)                                  |
| Northmor Local School District               | School | Morrow     | 330,000              | 622,450                     | 0                   | 0                  | 201,871                         | 13,664,952             | 50,678                                     |
| East Muskingum Local School Dist             | School | Muskingum  | 427,939              | 164,898                     | 0                   | 0                  | 0                               | 21,481,906             | 193,977                                    |
| Franklin Local School District               | School | Muskingum  | 652,418              | 169,481                     | 0                   | 0                  | 0                               | 25,348,673             | 12,006                                     |
| Maysville Local School District              | School | Muskingum  | 693,854              | 189,557                     | 0                   | 0                  | 0                               | 23,746,914             | 532,510                                    |
| Tri-Valley Local School District             | School | Muskingum  | 87,176               | 1,004,957                   | 0                   | 0                  | 0                               | 30,009,382             | 1,051,706                                  |
| West Muskingum Local School District         | School | Muskingum  | 869,638              | 564,345                     | 0                   | 0                  | 10,769                          | 18,732,784             | 3,478,211                                  |
| Zanesville City School District              | School | Muskingum  | 181,773              | 925,395                     | 0                   | 507,607            | 0                               | 46,769,804             | 253,949                                    |
| Caldwell Exempted Village School District    | School | Noble      | 3,372                | 1,068                       | 0                   | 0                  | 0                               | 8,584,721              | 1,237,163                                  |
| Noble Local School District                  | School | Noble      | 54,686               | 16,806                      | 0                   | 0                  | 0                               | 12,082,595             | 115,623                                    |
| Crooksville Exempted Village School District | School | Perry      | 99,295               | 97,044                      | 0                   | 0                  | 0                               | 12,744,313             | 83,565                                     |
| Circleville City School District             | School | Pickaway   | 580,174              | 2,575,150                   | 0                   | 0                  | 23,302,398                      | 52,140,440             | (18,659,894)                               |
| Logan Elm Local School District              | School | Pickaway   | 0                    | 0                           | 0                   | 0                  | 0                               | 20,051,419             | 1,563,337                                  |
| Teays Valley Local School District           | School | Pickaway   | 1,640,494            | 1,472,403                   | 0                   | 0                  | 112,789                         | 37,812,184             | 3,754,769                                  |
| Westfall Local School District               | School | Pickaway   | 362,000              | 187,200                     | 0                   | 0                  | 0                               | 17,003,838             | 1,683,985                                  |
| Scioto Valley Local School District          | School | Pike       | 119,433              | 29,943                      | 0                   | 0                  | 73,234                          | 15,932,128             | 1,563,043                                  |
| Waverly City School District                 | School | Pike       | 1,704,779            | 279,094                     | 0                   | 0                  | 0                               | 25,875,693             | (3,736,878)                                |
| Western Local School District                | School | Pike       | 70,000               | 30,744                      | 0                   | 0                  | 71,374                          | 10,158,377             | (398,763)                                  |
| Aurora City School District                  | School | Portage    | 1,998,312            | 1,043,856                   | 319,855             | 0                  | 0                               | 36,063,492             | 5,030,564                                  |
| Crestwood Local School District              | School | Portage    | 651,900              | 203,975                     | 0                   | 0                  | 0                               | 25,239,208             | (1,266,819)                                |
| Field Local School District                  | School | Portage    | 798,084              | 1,045,777                   | 191,358             | 0                  | 0                               | 22,461,704             | 987,150                                    |
| James A. Garfield Local School District      | School | Portage    | 329,442              | 178,708                     | 0                   | 0                  | 0                               | 16,595,858             | 1,492,990                                  |
| Kent City School District                    | School | Portage    | 1,727,715            | 685,773                     | 0                   | 0                  | 0                               | 51,289,321             | 2,701,793                                  |
| Ravenna City School District                 | School | Portage    | 1,233,240            | 500,433                     | 0                   | 0                  | 0                               | 33,299,093             | (23,363)                                   |
| Rootstown Local School District              | School | Portage    | 50,000               | 4,894                       | 0                   | 0                  | 0                               | 12,398,483             | 1,099,037                                  |
| Southeast Local School District              | School | Portage    | 373,687              | 135,326                     | 0                   | 0                  | 0                               | 19,062,375             | 2,668,951                                  |
| Streetsboro City School District             | School | Portage    | 790,000              | 572,144                     | 538,465             | 0                  | 0                               | 26,035,805             | 3,989,213                                  |
| Waterloo Local School District               | School | Portage    | 662,000              | 315,800                     | 0                   | 0                  | 0                               | 12,569,295             | 723,598                                    |
| Windham Exempted Village School District     | School | Portage    | 78,453               | 27,776                      | 0                   | 0                  | 0                               | 8,506,237              | 639,917                                    |
| Tri-County North Local School District       | School | Preble     | 0                    | 0                           | 0                   | 0                  | 0                               | 9,609,046              | 281,335                                    |
| Clear Fork Valley Local School District      | School | Richland   | 490,000              | 182,200                     | 0                   | 0                  | 0                               | 17,477,086             | 948,192                                    |
| Crestview Local School District              | School | Richland   | 295,000              | 58,739                      | 0                   | 0                  | 108,025                         | 12,746,320             | (124,147)                                  |
| Lucas Local School District                  | School | Richland   | 37,000               | 1,648                       | 0                   | 0                  | 0                               | 5,791,828              | 590,195                                    |
| Madison Local School District                | School | Richland   | 402,953              | 1,097,159                   | 251,610             | 0                  | 9,463,618                       | 45,710,774             | (9,223,875)                                |
| Mansfield City School District               | School | Richland   | 1,262,978            | 362,066                     | 0                   | 0                  | 0                               | 66,237,977             | (2,811,575)                                |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
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| Expenditures (Continued)                             |        |          |                      |                             |                     |                    |                                 |                        |                                            |  |
|------------------------------------------------------|--------|----------|----------------------|-----------------------------|---------------------|--------------------|---------------------------------|------------------------|--------------------------------------------|--|
| Debt Service                                         |        |          |                      |                             |                     |                    |                                 |                        |                                            |  |
| School                                               | Type   | County   | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Expenditures Other Expenditures | * Total Expenditures * | Excess of Revenues Over Under Expenditures |  |
| Ontario Local School District                        | School | Richland | 1,088,341            | 524,682                     | 0                   | 0                  | 0                               | 19,777,185             | (834,476)                                  |  |
| Plymouth Local School District                       | School | Richland | 133,082              | 91,828                      | 0                   | 0                  | 0                               | 9,470,379              | 183,309                                    |  |
| Shelby City School District                          | School | Richland | 238,131              | 1,024,401                   | 0                   | 0                  | 3,154,829                       | 24,805,573             | (1,932,437)                                |  |
| Adena Local School District                          | School | Ross     | 280,429              | 111,902                     | 0                   | 0                  | 0                               | 15,405,964             | (1,075,408)                                |  |
| Chillicothe City School District                     | School | Ross     | 1,075,580            | 1,178,622                   | 0                   | 0                  | 0                               | 35,238,118             | 1,884,524                                  |  |
| Huntington Local School District                     | School | Ross     | 132,818              | 43,106                      | 0                   | 0                  | 0                               | 13,999,648             | (178,776)                                  |  |
| Paint Valley Local School District                   | School | Ross     | 155,029              | 21,620                      | 0                   | 0                  | 0                               | 10,626,470             | 648,328                                    |  |
| Southeastern Local School District                   | School | Ross     | 270,000              | 152,176                     | 0                   | 0                  | 0                               | 12,381,394             | 697,168                                    |  |
| Union-Scioto Local School District                   | School | Ross     | 642,871              | 208,079                     | 0                   | 0                  | 0                               | 23,758,715             | (1,692,002)                                |  |
| Zane Trace Local School District                     | School | Ross     | 479,687              | 177,085                     | 0                   | 0                  | 0                               | 13,998,210             | 577,362                                    |  |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 1,089,125            | 1,016,779                   | 73,169              | 0                  | 0                               | 24,155,212             | 1,338,107                                  |  |
| Fremont City School District                         | School | Sandusky | 485,000              | 738,266                     | 0                   | 0                  | 0                               | 8,109,842              | (179,041)                                  |  |
| Gibsonburg Exempted Village School District          | School | Sandusky | 373,909              | 124,685                     | 0                   | 0                  | 0                               | 11,255,260             | (780,729)                                  |  |
| Woodmore Local School District                       | School | Sandusky | 151,197              | 590,887                     | 0                   | 0                  | 9,743,822                       | 21,578,648             | (5,206,235)                                |  |
| Bloom Vernon Local School District                   | School | Scioto   | 100,000              | 31,978                      | 0                   | 0                  | 0                               | 10,711,709             | 341,788                                    |  |
| Clay Local School District                           | School | Scioto   | 161,341              | 235,598                     | 0                   | 0                  | 0                               | 6,883,490              | 250,760                                    |  |
| Green Local School District                          | School | Scioto   | 66,360               | 3,649                       | 0                   | 0                  | 0                               | 7,764,107              | (15,574)                                   |  |
| Minford Local School District                        | School | Scioto   | 414,584              | 78,347                      | 0                   | 0                  | 0                               | 16,023,676             | 6,068                                      |  |
| New Boston Local School District                     | School | Scioto   | 65,000               | 145,320                     | 0                   | 0                  | 0                               | 6,353,694              | (452,853)                                  |  |
| Northwest Local School District                      | School | Scioto   | 507,000              | 64,731                      | 0                   | 0                  | 0                               | 19,150,036             | 19,312                                     |  |
| Portsmouth City School District                      | School | Scioto   | 804,574              | 506,754                     | 0                   | 0                  | 0                               | 32,402,325             | (944,705)                                  |  |
| Washington-Nile Local School District                | School | Scioto   | 204,855              | 46,165                      | 0                   | 0                  | 0                               | 16,560,225             | 335,146                                    |  |
| Wheelersburg Local School District                   | School | Scioto   | 540,753              | 398,533                     | 0                   | 0                  | 593,397                         | 16,246,653             | (479,559)                                  |  |
| Bettsville Local School District                     | School | Seneca   | 41,308               | 11,809                      | 0                   | 0                  | 2,922                           | 3,266,056              | (424,024)                                  |  |
| Seneca-East Local School District                    | School | Seneca   | 454,317              | 285,413                     | 0                   | 0                  | 0                               | 10,156,792             | 376,778                                    |  |
| Tiffin City School District                          | School | Seneca   | 665,344              | 260,204                     | 83,936              | 0                  | 0                               | 27,485,647             | 565,651                                    |  |
| Anna Local School District                           | School | Shelby   | 270,000              | 127,550                     | 0                   | 0                  | 0                               | 12,471,432             | 177,968                                    |  |
| Botkins Local School District                        | School | Shelby   | 135,925              | 268,438                     | 0                   | 0                  | 0                               | 18,380,266             | (3,108,604)                                |  |
| Fort Loramie Local School District                   | School | Shelby   | 745,000              | 359,652                     | 8,216               | 0                  | 0                               | 9,076,455              | 590,534                                    |  |
| Hardin-Houston Local School District                 | School | Shelby   | 245,000              | 407,756                     | 0                   | 0                  | 0                               | 9,343,685              | 458,401                                    |  |
| Russia Local School District                         | School | Shelby   | 220,000              | 195,173                     | 0                   | 0                  | 0                               | 4,801,251              | 198,861                                    |  |
| Alliance City School District                        | School | Stark    | 588,324              | 310,569                     | 0                   | 0                  | 0                               | 7,075,440              | 163,886                                    |  |
| Canton City School District                          | School | Stark    | 14,589,656           | 3,333,340                   | 0                   | 0                  | 0                               | 152,162,065            | (20,487,254)                               |  |
| Canton Local School District                         | School | Stark    | 334,813              | 53,355                      | 416,413             | 0                  | 481,807                         | 26,793,317             | 719,940                                    |  |
| Fairless Local School District                       | School | Stark    | 535,000              | 338,544                     | 0                   | 0                  | 169,379                         | 17,841,698             | (543,493)                                  |  |
| Jackson Local School District                        | School | Stark    | 3,540,000            | 2,148,652                   | 54,896              | 0                  | 717,746                         | 57,174,683             | 6,754,219                                  |  |
| Lake Local School District                           | School | Stark    | 315,940              | 1,882,530                   | 0                   | 0                  | 0                               | 33,418,405             | 423,073                                    |  |
| Louisville City School District                      | School | Stark    | 1,132,022            | 1,089,916                   | 0                   | 0                  | 0                               | 29,612,634             | 630,360                                    |  |
| Marlington Local School District                     | School | Stark    | 44,026               | 346                         | 0                   | 0                  | 0                               | 24,224,819             | 871,727                                    |  |
| Massillon City School District                       | School | Stark    | 719,670              | 345,040                     | 0                   | 0                  | 0                               | 7,593,429              | 739,318                                    |  |
| Minerva Local School District                        | School | Stark    | 745,141              | 419,543                     | 0                   | 0                  | 0                               | 18,935,334             | 1,001,057                                  |  |
| North Canton City School District                    | School | Stark    | 1,691,024            | 464,463                     | 0                   | 0                  | 2,743,314                       | 53,338,791             | (4,440,527)                                |  |
| Perry Local School District                          | School | Stark    | 330,000              | 295,803                     | 0                   | 0                  | 0                               | 47,608,726             | (847,717)                                  |  |
| Plain Local School District                          | School | Stark    | 1,930,000            | 1,892,655                   | 0                   | 0                  | 0                               | 57,210,062             | 4,051,020                                  |  |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
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| Expenditures (Continued)                       |        |            |                      |                             |                     |                    |                    |                        |                                            |  |
|------------------------------------------------|--------|------------|----------------------|-----------------------------|---------------------|--------------------|--------------------|------------------------|--------------------------------------------|--|
| Debt Service                                   |        |            |                      |                             |                     |                    |                    |                        |                                            |  |
| School                                         | Type   | County     | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Expenditures Other | * Total Expenditures * | Excess of Revenues Over Under Expenditures |  |
| Sandy Valley Local School District             | School | Stark      | 599,200              | 283,786                     | 0                   | 0                  | 724,423            | 16,246,301             | 160,436                                    |  |
| Tuslaw Local School District                   | School | Stark      | 629,028              | 340,380                     | 0                   | 0                  | 0                  | 14,300,979             | 610,169                                    |  |
| Akron City School District                     | School | Summit     | 0                    | 0                           | 0                   | 0                  | 11,268,752         | 62,349,145             | 2,575,550                                  |  |
| Barberton City School District                 | School | Summit     | 1,268,538            | 2,849,273                   | 0                   | 0                  | 0                  | 47,921,863             | 3,476,095                                  |  |
| Copley-Fairlawn City School District           | School | Summit     | 1,301,214            | 103,160                     | 0                   | 0                  | 0                  | 36,850,996             | 5,098,102                                  |  |
| Coventry Local School District                 | School | Summit     | 1,141,337            | 1,049,258                   | 392,334             | 0                  | 0                  | 31,971,578             | (3,804,394)                                |  |
| Cuyahoga Falls City School District            | School | Summit     | 510,941              | 129,529                     | 0                   | 0                  | 18,595             | 54,660,512             | 1,677,973                                  |  |
| Green Local School District                    | School | Summit     | 1,656,179            | 671,848                     | 0                   | 0                  | 0                  | 41,544,239             | 6,263,277                                  |  |
| Hudson City School District                    | School | Summit     | 3,425,296            | 816,437                     | 0                   | 0                  | 0                  | 68,181,095             | 7,657,171                                  |  |
| Mogadore Local School District                 | School | Summit     | 267,682              | 508,628                     | 0                   | 0                  | 0                  | 10,958,300             | (224,935)                                  |  |
| Nordonia Hills City School District            | School | Summit     | 2,215,000            | 1,151,783                   | 0                   | 0                  | 0                  | 46,700,626             | 6,688,273                                  |  |
| Norton City School District                    | School | Summit     | 23,006               | 48,437                      | 524,982             | 0                  | 0                  | 25,984,631             | 730,528                                    |  |
| Revere Local School District                   | School | Summit     | 599,880              | 815,554                     | 47,000              | 0                  | 0                  | 36,231,267             | 6,251,148                                  |  |
| Springfield Local School District              | School | Summit     | 714,067              | 2,029,663                   | 0                   | 0                  | 0                  | 41,984,991             | (7,494,920)                                |  |
| Stow-Munroe Falls City School District         | School | Summit     | 283,711              | 104,302                     | 0                   | 0                  | 0                  | 56,159,436             | 7,650,420                                  |  |
| Tallmadge City School District                 | School | Summit     | 780,000              | 1,192,681                   | 0                   | 0                  | 0                  | 30,253,127             | 2,057,904                                  |  |
| Twinsburg City School District                 | School | Summit     | 2,025,273            | 687,319                     | 148,702             | 0                  | 0                  | 48,115,635             | 4,667,883                                  |  |
| Woodridge Local School District                | School | Summit     | 1,266,785            | 269,844                     | 0                   | 0                  | 0                  | 26,963,502             | 3,210,952                                  |  |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 36,927               | 5,621                       | 0                   | 0                  | 0                  | 4,108,283              | 113,699                                    |  |
| Bristol Local School District                  | School | Trumbull   | 155,000              | 30,850                      | 0                   | 0                  | 0                  | 7,736,003              | 234,158                                    |  |
| Brookfield Local School District               | School | Trumbull   | 279,805              | 681,682                     | 0                   | 0                  | 0                  | 11,871,804             | (74,233)                                   |  |
| Champion Local School District                 | School | Trumbull   | 238,210              | 95,589                      | 0                   | 0                  | 5,000              | 14,290,887             | 759,684                                    |  |
| Girard City School District                    | School | Trumbull   | 640,000              | 481,870                     | 0                   | 0                  | 682,371            | 17,542,671             | 314,923                                    |  |
| Howland Local School District                  | School | Trumbull   | 95,880               | 56,685                      | 0                   | 0                  | 605,752            | 30,372,469             | 1,820,254                                  |  |
| Hubbard Exempted Village School District       | School | Trumbull   | 625,000              | 581,029                     | 20,000              | 0                  | 0                  | 24,640,796             | (3,861,800)                                |  |
| Joseph Badger Local School District            | School | Trumbull   | 410,000              | 186,645                     | 0                   | 0                  | 0                  | 9,117,202              | (215,864)                                  |  |
| Labrae Local School District                   | School | Trumbull   | 527,000              | 208,697                     | 0                   | 0                  | 317,929            | 15,386,594             | (348,970)                                  |  |
| Lakeview Local School District                 | School | Trumbull   | 250,503              | 83,533                      | 0                   | 474,497            | 0                  | 18,012,845             | (127,537)                                  |  |
| Liberty Local School District                  | School | Trumbull   | 5,086,895            | 365,758                     | 71,202              | 0                  | 0                  | 19,666,025             | (1,949,481)                                |  |
| Lordstown Local School District                | School | Trumbull   | 221,702              | 109,551                     | 0                   | 0                  | 0                  | 6,950,995              | (130,422)                                  |  |
| Maplewood Local School District                | School | Trumbull   | 140,000              | 82,126                      | 0                   | 0                  | 0                  | 9,681,561              | 47,421                                     |  |
| Mathews Local School District                  | School | Trumbull   | 0                    | 0                           | 0                   | 0                  | 274,491            | 8,914,831              | 1,156,728                                  |  |
| McDonald Local School District                 | School | Trumbull   | 140,761              | 39,702                      | 0                   | 0                  | 0                  | 6,963,633              | 919,130                                    |  |
| Newton Falls Exempted Village School District  | School | Trumbull   | 225,000              | 60,225                      | 0                   | 0                  | 0                  | 13,175,660             | (138,303)                                  |  |
| Niles City School District                     | School | Trumbull   | 837,000              | 916,992                     | 0                   | 0                  | 0                  | 34,765,729             | (5,363,215)                                |  |
| Southington Local School District              | School | Trumbull   | 205,000              | 314,175                     | 0                   | 0                  | 0                  | 6,449,375              | (257,476)                                  |  |
| Warren City School District                    | School | Trumbull   | 1,352,529            | 1,217,845                   | 0                   | 0                  | 0                  | 76,790,880             | (185,340)                                  |  |
| Weathersfield Local School District            | School | Trumbull   | 394,109              | 345,286                     | 0                   | 0                  | 17,495,139         | 27,870,933             | (8,181,574)                                |  |
| Claymont City School District                  | School | Tuscarawas | 390,808              | 78,676                      | 0                   | 0                  | 0                  | 21,635,696             | 53,140                                     |  |
| Dover City School District                     | School | Tuscarawas | 267,856              | 488,275                     | 0                   | 0                  | 0                  | 25,036,975             | (284,668)                                  |  |
| Garaway Local School District                  | School | Tuscarawas | 198,955              | 14,410                      | 0                   | 0                  | 0                  | 12,652,245             | (74,248)                                   |  |
| Indian Valley Local School District            | School | Tuscarawas | 864,593              | 322,539                     | 0                   | 0                  | 0                  | 19,074,764             | 635,088                                    |  |
| New Philadelphia City School District          | School | Tuscarawas | 3,351,247            | 416,335                     | 60,360              | 0                  | 0                  | 34,298,254             | (5,201,648)                                |  |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 285,931              | 70,979                      | 0                   | 0                  | 0                  | 12,894,102             | (539,804)                                  |  |

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| Expenditures (Continued)                    |        |            |                      |                             |                     |                    |                                 |                        |                                  |
|---------------------------------------------|--------|------------|----------------------|-----------------------------|---------------------|--------------------|---------------------------------|------------------------|----------------------------------|
| Debt Service                                |        |            |                      |                             |                     |                    |                                 |                        | Excess of                        |
| School                                      | Type   | County     | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Expenditures Other Expenditures | * Total Expenditures * | Revenues Over Under Expenditures |
| Tuscarawas Valley Local School District     | School | Tuscarawas | 752,043              | 16,016                      | 0                   | 0                  | 90,499                          | 14,545,191             | (128,945)                        |
| Fairbanks Local School District             | School | Union      | 559,000              | 263,372                     | 0                   | 0                  | 0                               | 11,525,842             | 1,227,399                        |
| Marysville Exempted Village School District | School | Union      | 3,333,950            | 4,736,319                   | 257,980             | 0                  | 0                               | 63,366,789             | 3,916,749                        |
| North Union Local School District           | School | Union      | 615,000              | 218,825                     | 0                   | 0                  | 0                               | 17,328,026             | 652,094                          |
| Lincolnview Local School District           | School | Van Wert   | 465,000              | 467,806                     | 0                   | 0                  | 0                               | 10,863,013             | 896,147                          |
| Vinton Local School District                | School | Vinton     | 712,407              | 194,671                     | 0                   | 0                  | 0                               | 27,861,149             | 117,454                          |
| Carlisle Local School District              | School | Warren     | 53,763               | 7,954                       | 0                   | 0                  | 0                               | 17,211,023             | (232,978)                        |
| Franklin City School District               | School | Warren     | 346,103              | 266,147                     | 0                   | 0                  | 0                               | 33,349,063             | (1,973,906)                      |
| Kings Local School District                 | School | Warren     | 1,905,000            | 2,261,673                   | 0                   | 0                  | 0                               | 48,430,736             | (2,723,147)                      |
| Little Miami Local School District          | School | Warren     | 3,670,747            | 2,578,417                   | 0                   | 0                  | 0                               | 44,914,671             | 4,531,990                        |
| Mason City School District                  | School | Warren     | 6,647,000            | 7,228,513                   | 0                   | 0                  | 0                               | 125,081,917            | (1,494,335)                      |
| Springboro Community City School District   | School | Warren     | 5,138,469            | 3,984,949                   | 0                   | 0                  | 0                               | 58,012,198             | (4,522,620)                      |
| Belpre City School District                 | School | Washington | 0                    | 11,924                      | 0                   | 0                  | 684,743                         | 11,706,199             | (384,152)                        |
| Frontier Local School District              | School | Washington | 189,466              | 74,176                      | 0                   | 0                  | 6,305                           | 8,507,366              | (70,204)                         |
| Warren Local School District                | School | Washington | 0                    | 0                           | 0                   | 0                  | 0                               | 21,439,675             | 670,495                          |
| Wolf Creek Local School District            | School | Washington | 235,000              | 150,857                     | 0                   | 0                  | 0                               | 8,212,897              | 525,280                          |
| Chippewa Local School District              | School | Wayne      | 0                    | 0                           | 0                   | 0                  | 0                               | 13,276,011             | 156,474                          |
| Dalton Local School District                | School | Wayne      | 93,000               | 652,094                     | 0                   | 0                  | 241,550                         | 22,343,629             | (8,368,096)                      |
| Wooster City School District                | School | Wayne      | 2,757,000            | 453,969                     | 0                   | 0                  | 0                               | 46,955,049             | 4,616,399                        |
| Bowling Green City School District          | School | Wood       | 717,500              | 1,214,231                   | 0                   | 0                  | 0                               | 32,544,301             | 3,260,915                        |
| Eastwood Local School District              | School | Wood       | 235,000              | 91,062                      | 0                   | 0                  | 0                               | 17,424,205             | (654,312)                        |
| North Baltimore Local School District       | School | Wood       | 429,701              | 386,437                     | 0                   | 0                  | 0                               | 9,577,430              | 120,982                          |
| Otsego Local School District                | School | Wood       | 998,321              | 666,099                     | 0                   | 0                  | 723,874                         | 17,993,871             | (1,061,016)                      |
| Perrysburg Exempted Village School District | School | Wood       | 2,587,230            | 1,034,916                   | 0                   | 0                  | 0                               | 58,511,429             | (1,727,702)                      |
| Rossford Exempted Village School District   | School | Wood       | 0                    | 0                           | 0                   | 0                  | 0                               | 1,930,325              | 37,807                           |

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|                                                           |         |            | Other Financing Source (Uses)     |                     |                            |                 |                              |            |            |          |
|-----------------------------------------------------------|---------|------------|-----------------------------------|---------------------|----------------------------|-----------------|------------------------------|------------|------------|----------|
| School                                                    | Type    | County     | Proceeds                          | Inception           | General                    | Refunding       | Energy                       | Other Debt | Premium On |          |
|                                                           |         |            | From Sale<br>Of Capital<br>Assets | Of Capital<br>Lease | Obligation<br>Bonds Issued | Bonds<br>Issued | Conservation<br>Notes Issued |            |            | Proceeds |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 0                                 | 0                   | 30,000,000                 | 0               | 0                            | 0          | 709,305    |          |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 0                                 | 63,370              | 0                          | 0               | 0                            | 0          | 0          |          |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 6,800                             | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 1,352                             | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 903                               | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 0                                 | 0                   | 10,035,000                 | 0               | 0                            | 0          | 202,539    |          |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 29,436                            | 0                   | 897,020                    | 0               | 0                            | 0          | 0          |          |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 1,026                             | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Ehove Career Center                                       | CC/JVSD | Erie       | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 0                                 | 69,077              | 0                          | 0               | 0                            | 0          | 0          |          |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 46                                | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 1,604                             | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Four County Career Center                                 | CC/JVSD | Henry      | 6,400                             | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Knox County Career Center                                 | CC/JVSD | Knox       | 0                                 | 0                   | 0                          | 0               | 0                            | 3,355,000  | 0          |          |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 0                                 | 93,852              | 0                          | 0               | 0                            | 0          | 0          |          |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 0                                 | 0                   | 0                          | 2,840,000       | 0                            | 0          | 94,884     |          |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 1,415                             | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 0                                 | 0                   | 0                          | 0               | 0                            | 500,000    | 0          |          |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 0                                 | 34,203              | 0                          | 0               | 0                            | 0          | 0          |          |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 3,700                             | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 0                                 | 163,853             | 0                          | 0               | 0                            | 0          | 0          |          |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 3,500                             | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 353                               | 421,758             | 0                          | 0               | 0                            | 0          | 0          |          |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0          |          |



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|                                                |         |            | Other Financing Source (Uses)     |                                  |                                       |                              |                                        |                        |                             |  |
|------------------------------------------------|---------|------------|-----------------------------------|----------------------------------|---------------------------------------|------------------------------|----------------------------------------|------------------------|-----------------------------|--|
| School                                         | Type    | County     | Proceeds                          |                                  | General<br>Obligation<br>Bonds Issued | Refunding<br>Bonds<br>Issued | Energy<br>Conservation<br>Notes Issued | Other Debt<br>Proceeds | Premium On<br>Debt Issuance |  |
|                                                |         |            | From Sale<br>Of Capital<br>Assets | Inception<br>Of Capital<br>Lease |                                       |                              |                                        |                        |                             |  |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 26,765                            | 25,680                           | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Warren County Career Center                    | CC/JVSD | Warren     | 1,314                             | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Washington County Career Center                | CC/JVSD | Washington | 1,587                             | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Penta Career Center                            | CC/JVSD | Wood       | 0                                 | 7,836                            | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Brown County Educational Service Center        | ESC     | Brown      | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Clark County Educational Service Center        | ESC     | Clark      | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Clermont County Educational Service Center     | ESC     | Clermont   | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 5,306                             | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 1,064,403                         | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| North Point Educational Service Center         | ESC     | Erie       | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 0                                 | 198,167                          | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Geauga County Educational Service Center       | ESC     | Geauga     | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Greene County Educational Service Center       | ESC     | Greene     | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Hancock County Educational Service Center      | ESC     | Hancock    | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Knox County Educational Service Center         | ESC     | Knox       | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Lake County Educational Service Center         | ESC     | Lake       | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Lorain County Educational Service Center       | ESC     | Lorain     | 0                                 | 41,268                           | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 17,451                            | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 525                               | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Medina County Educational Service Center       | ESC     | Medina     | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Miami County Educational Service Center        | ESC     | Miami      | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Portage County Educational Service Center      | ESC     | Portage    | 0                                 | 29,341                           | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Putnam County Educational Service Center       | ESC     | Putnam     | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Ross-Pike Educational Service District         | ESC     | Ross       | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Stark County Educational Service Center        | ESC     | Stark      | 1,526                             | 247,267                          | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Summit County Educational Service Center       | ESC     | Summit     | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 0                                 | 23,995                           | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Wood County Educational Service Center         | ESC     | Wood       | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |

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|                                                          |        |           | Other Financing Source (Uses)     |                     |                            |                 |                              |            |                  |  |
|----------------------------------------------------------|--------|-----------|-----------------------------------|---------------------|----------------------------|-----------------|------------------------------|------------|------------------|--|
| School                                                   | Type   | County    | Proceeds                          | Inception           | General                    | Refunding       | Energy                       | Other Debt | Premium On       |  |
|                                                          |        |           | From Sale<br>Of Capital<br>Assets | Of Capital<br>Lease | Obligation<br>Bonds Issued | Bonds<br>Issued | Conservation<br>Notes Issued | Proceeds   | Debt<br>Issuance |  |
| Adams County/Ohio Valley School District                 | School | Adams     | 5,568                             | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Manchester Local School District                         | School | Adams     | 33,236                            | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Delphos City School District                             | School | Allen     | 5,500                             | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Ashland City School District                             | School | Ashland   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Hillsdale Local School District                          | School | Ashland   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 0                                 | 67,145              | 0                          | 0               | 0                            | 0          | 0                |  |
| Mapleton Local School District                           | School | Ashland   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Ashtabula Area City School District                      | School | Ashtabula | 104,226                           | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Buckeye Local School District                            | School | Ashtabula | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Conneaut Area City School District                       | School | Ashtabula | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Geneva Area City School District                         | School | Ashtabula | 11,500                            | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Grand Valley Local School District                       | School | Ashtabula | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Jefferson Area Local School District                     | School | Ashtabula | 7,000                             | 0                   | 0                          | 0               | 0                            | 90,312     | 0                |  |
| Athens City School District                              | School | Athens    | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Federal-Hocking Local School District                    | School | Athens    | 0                                 | 90,500              | 0                          | 0               | 0                            | 0          | 0                |  |
| Nelsonville-York City School District                    | School | Athens    | 0                                 | 0                   | 0                          | 2,135,000       | 0                            | 0          | 235,316          |  |
| Trimble Local School District                            | School | Athens    | 152                               | 0                   | 0                          | 0               | 262,454                      | 0          | 0                |  |
| Minster Local School District                            | School | Auglaize  | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| New Bremen Local School District                         | School | Auglaize  | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Barnesville Exempted Village School District             | School | Belmont   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Bellaire Local School District                           | School | Belmont   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Bridgeport Exempted Village School District              | School | Belmont   | 0                                 | 0                   | 0                          | 0               | 0                            | 31,798     | 0                |  |
| Martins Ferry City School District                       | School | Belmont   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Shadyside Local School District                          | School | Belmont   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| St. Clairsville-Richland City School District            | School | Belmont   | 0                                 | 1,495,805           | 0                          | 0               | 0                            | 0          | 0                |  |
| Union Local School District                              | School | Belmont   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Eastern Local School District                            | School | Brown     | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Fayetteville-Perry Local School District                 | School | Brown     | 3,020                             | 0                   | 0                          | 0               | 0                            | 74,060     | 0                |  |
| Western Brown Local School District                      | School | Brown     | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Edgewood City School District                            | School | Butler    | 0                                 | 0                   | 0                          | 22,705,000      | 0                            | 0          | 851,522          |  |
| Fairfield City School District                           | School | Butler    | 300                               | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Lakota Local School District                             | School | Butler    | 0                                 | 0                   | 24,740,000                 | 0               | 0                            | 0          | 1,451,857        |  |
| Madison Local School District                            | School | Butler    | 0                                 | 282,496             | 0                          | 0               | 0                            | 0          | 0                |  |
| Middletown City School District                          | School | Butler    | 2,358                             | 248,273             | 0                          | 0               | 845,000                      | 1,600,000  | 0                |  |
| Monroe Local School District                             | School | Butler    | 68                                | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| New Miami Local School District                          | School | Butler    | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Ross Local School District                               | School | Butler    | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Talawanda School District                                | School | Butler    | 1,150,000                         | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Brown Local School District                              | School | Carroll   | 0                                 | 0                   | 17,152,489                 | 0               | 0                            | 0          | 740,673          |  |
| Carrollton Exempted Village School District              | School | Carroll   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Mechanicsburg Exempted Village School District           | School | Champaign | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Triad Local School District                              | School | Champaign | 26,569                            | 415,093             | 0                          | 0               | 0                            | 0          | 0                |  |
| Clark Shawnee Local School District                      | School | Clark     | 0                                 | 37,050              | 0                          | 0               | 0                            | 0          | 0                |  |
| Greenon Local School District                            | School | Clark     | 0                                 | 210,411             | 0                          | 0               | 0                            | 0          | 0                |  |

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|                                                           |        |            | Other Financing Source (Uses)     |                     |                            |                 |                              |            |               |  |
|-----------------------------------------------------------|--------|------------|-----------------------------------|---------------------|----------------------------|-----------------|------------------------------|------------|---------------|--|
| School                                                    | Type   | County     | Proceeds                          | Inception           | General                    | Refunding       | Energy                       | Other Debt | Premium On    |  |
|                                                           |        |            | From Sale<br>Of Capital<br>Assets | Of Capital<br>Lease | Obligation<br>Bonds Issued | Bonds<br>Issued | Conservation<br>Notes Issued | Proceeds   | Debt Issuance |  |
| Northeastern Local School District                        | School | Clark      | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Northwestern Local School District                        | School | Clark      | 68,991                            | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Southeastern Local School District                        | School | Clark      | 521                               | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Springfield City School District                          | School | Clark      | 11,738                            | 0                   | 5,880,000                  | 0               | 0                            | 0          | 227,294       |  |
| Tecumseh Local School District                            | School | Clark      | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Batavia Local School District                             | School | Clermont   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Bethel-Tate Local School District                         | School | Clermont   | 3,000                             | 690,000             | 755,000                    | 0               | 0                            | 0          | 0             |  |
| Clermont Northeastern Local School District               | School | Clermont   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Felicity-Franklin Local School District                   | School | Clermont   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Goshen Local School District                              | School | Clermont   | 0                                 | 95,595              | 0                          | 0               | 0                            | 200,000    | 0             |  |
| Milford Exempted Village School District                  | School | Clermont   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| New Richmond Exempted Village School District             | School | Clermont   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| West Clermont Local School District                       | School | Clermont   | 13,420                            | 466,321             | 0                          | 0               | 0                            | 0          | 0             |  |
| Williamsburg Local School District                        | School | Clermont   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Blanchester Local School District                         | School | Clinton    | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Clinton Massie Local School District                      | School | Clinton    | 1,500                             | 443,120             | 0                          | 0               | 0                            | 0          | 0             |  |
| East Clinton Local School District                        | School | Clinton    | 0                                 | 0                   | 0                          | 570,000         | 0                            | 0          | 26,728        |  |
| Wilmington City School District                           | School | Clinton    | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Beaver Local School District                              | School | Columbiana | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Columbiana Exempted Village School District               | School | Columbiana | 0                                 | 0                   | 160,000                    | 0               | 0                            | 0          | 1,704         |  |
| Crestview Local School District                           | School | Columbiana | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| East Liverpool City School District                       | School | Columbiana | 980                               | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| East Palestine City School District                       | School | Columbiana | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Lisbon Exempted Village School District                   | School | Columbiana | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Salem City School District                                | School | Columbiana | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Southern Local School District                            | School | Columbiana | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| United Local School District                              | School | Columbiana | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Wellsville Local School District                          | School | Columbiana | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Coshocton City School District                            | School | Coshocton  | 88,750                            | 0                   | 722,565                    | 0               | 0                            | 255,000    | 0             |  |
| Ridgewood Local School District                           | School | Coshocton  | 2,191                             | 42,548              | 905,000                    | 0               | 0                            | 0          | 0             |  |
| River View Local School District                          | School | Coshocton  | 8,427                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Buckeye Central Local School District                     | School | Crawford   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Bucyrus City School District                              | School | Crawford   | 0                                 | 282,015             | 0                          | 2,014,999       | 0                            | 0          | 312,317       |  |
| Colonel Crawford Local School District                    | School | Crawford   | 18,878                            | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Galion City School District                               | School | Crawford   | 0                                 | 446,510             | 6,900,000                  | 0               | 0                            | 0          | 615,730       |  |
| Wynford Local School District                             | School | Crawford   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Bay Village City School District                          | School | Cuyahoga   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Beachwood City School District                            | School | Cuyahoga   | 0                                 | 291,635             | 0                          | 16,816,950      | 0                            | 0          | 0             |  |
| Bedford City School District                              | School | Cuyahoga   | 10,700                            | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Berea City School District                                | School | Cuyahoga   | 0                                 | 0                   | 0                          | 0               | 0                            | 13,685,000 | 0             |  |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 30,872                            | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Brooklyn City School District                             | School | Cuyahoga   | 0                                 | 0                   | 25,999,984                 | 0               | 0                            | 0          | 1,284,629     |  |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 0                                 | 88,483              | 134,799,915                | 0               | 0                            | 0          | 1,659,731     |  |

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|                                              |        |           | Other Financing Source (Uses)     |                     |                            |                 |                              |            |               |
|----------------------------------------------|--------|-----------|-----------------------------------|---------------------|----------------------------|-----------------|------------------------------|------------|---------------|
| School                                       | Type   | County    | Proceeds                          | Inception           | General                    | Refunding       | Energy                       | Other Debt | Premium On    |
|                                              |        |           | From Sale<br>Of Capital<br>Assets | Of Capital<br>Lease | Obligation<br>Bonds Issued | Bonds<br>Issued | Conservation<br>Notes Issued | Proceeds   | Debt Issuance |
| Cleveland Municipal School District          | School | Cuyahoga  | 0                                 | 0                   | 10,525,000                 | 0               | 0                            | 0          | 444,722       |
| Cuyahoga Heights Local School District       | School | Cuyahoga  | 1,274                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| East Cleveland City School District          | School | Cuyahoga  | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Euclid City School District                  | School | Cuyahoga  | 10,287                            | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Fairview Park City School District           | School | Cuyahoga  | 0                                 | 446,648             | 0                          | 6,901,000       | 0                            | 0          | 490,730       |
| Garfield Heights City School District        | School | Cuyahoga  | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Independence Local School District           | School | Cuyahoga  | 2,478                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Lakewood City School District                | School | Cuyahoga  | 0                                 | 0                   | 64,960,000                 | 0               | 0                            | 0          | 7,053,774     |
| Maple Heights City School District           | School | Cuyahoga  | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Mayfield City School District                | School | Cuyahoga  | 0                                 | 0                   | 0                          | 0               | 0                            | 5,060,000  | 0             |
| North Olmsted City School District           | School | Cuyahoga  | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| North Royalton City School District          | School | Cuyahoga  | 8,322                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Olmsted Falls City School District           | School | Cuyahoga  | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Orange City School District                  | School | Cuyahoga  | 5,255                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Parma City School District                   | School | Cuyahoga  | 0                                 | 1,946,217           | 0                          | 0               | 0                            | 0          | 0             |
| Richmond Heights Local School District       | School | Cuyahoga  | 2,700                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Rocky River City School District             | School | Cuyahoga  | 20,568                            | 569,487             | 0                          | 0               | 0                            | 0          | 0             |
| Shaker Heights City School District          | School | Cuyahoga  | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Solon City School District                   | School | Cuyahoga  | 6,400                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 14,250                            | 0                   | 0                          | 0               | 545,000                      | 0          | 0             |
| Strongsville City School District            | School | Cuyahoga  | 28,985                            | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Warrensville Heights City School District    | School | Cuyahoga  | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Westlake City School District                | School | Cuyahoga  | 16,367                            | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Greenville City School District              | School | Darke     | 0                                 | 0                   | 44,999,994                 | 0               | 0                            | 0          | 589,355       |
| Ayersville Local School District             | School | Defiance  | 109,353                           | 512,173             | 0                          | 0               | 0                            | 0          | 0             |
| Big Walnut Local School District             | School | Delaware  | 2,500                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Buckeye Valley Local School District         | School | Delaware  | 0                                 | 612,262             | 0                          | 0               | 0                            | 0          | 0             |
| Delaware City School District                | School | Delaware  | 0                                 | 0                   | 19,910,000                 | 0               | 0                            | 0          | 562,717       |
| Olentangy Local School District              | School | Delaware  | 0                                 | 341,091             | 40,370,000                 | 0               | 0                            | 0          | 2,264,165     |
| Edison Local School District                 | School | Erie      | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Huron City School District                   | School | Erie      | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Kelleys Island Local School District         | School | Erie      | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Margaretta Local School District             | School | Erie      | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Perkins Local School District                | School | Erie      | 7,064                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Sandusky City School District                | School | Erie      | 535                               | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Vermilion Local School District              | School | Erie      | 159,921                           | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Amanda-Claircreek Local School District      | School | Fairfield | 0                                 | 270,073             | 0                          | 0               | 0                            | 0          | 0             |
| Bloom-Carroll Local School District          | School | Fairfield | 9,455                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Fairfield Union Local School District        | School | Fairfield | 32,135                            | 162,977             | 0                          | 9,365,000       | 0                            | 0          | 423,171       |
| Lancaster City School District               | School | Fairfield | 24,884                            | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Liberty Union-Thurston Local School District | School | Fairfield | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Pickerington Local School District           | School | Fairfield | 0                                 | 1,669,919           | 0                          | 0               | 0                            | 0          | 0             |
| Miami Trace Local School District            | School | Fayette   | 12,655                            | 0                   | 0                          | 4,934,996       | 0                            | 0          | 591,125       |
| Washington Court House City School District  | School | Fayette   | 0                                 | 592,180             | 0                          | 16,349,994      | 0                            | 0          | 1,875,982     |

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|                                                 |        |          | Other Financing Source (Uses)     |                     |                            |                 |                              |            |               |  |
|-------------------------------------------------|--------|----------|-----------------------------------|---------------------|----------------------------|-----------------|------------------------------|------------|---------------|--|
| School                                          | Type   | County   | Proceeds                          | Inception           | General                    | Refunding       | Energy                       | Other Debt | Premium On    |  |
|                                                 |        |          | From Sale<br>Of Capital<br>Assets | Of Capital<br>Lease | Obligation<br>Bonds Issued | Bonds<br>Issued | Conservation<br>Notes Issued | Proceeds   | Debt Issuance |  |
| Canal Winchester Local School District          | School | Franklin | 0                                 | 80,045              | 0                          | 0               | 0                            | 245,000    | 0             |  |
| Columbus City School District                   | School | Franklin | 324,368                           | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Dublin City School District                     | School | Franklin | 0                                 | 10,605              | 15,870,000                 | 12,480,000      | 0                            | 0          | 4,111,670     |  |
| Gahanna-Jefferson City School District          | School | Franklin | 0                                 | 345,585             | 0                          | 0               | 0                            | 0          | 700,000       |  |
| Grandview Heights City School District          | School | Franklin | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Groveport Madison Local School District         | School | Franklin | 35,639                            | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Hamilton Local School District                  | School | Franklin | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Hilliard City School District                   | School | Franklin | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| New Albany-Plain Local School District          | School | Franklin | 4,273                             | 435,012             | 0                          | 0               | 0                            | 0          | 0             |  |
| Southwestern City School District               | School | Franklin | 24,688                            | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Upper Arlington City School District            | School | Franklin | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Westerville City School District                | School | Franklin | 278,528                           | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Whitehall City School District                  | School | Franklin | 12,000                            | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Worthington City School District                | School | Franklin | 52,324                            | 0                   | 0                          | 8,865,000       | 0                            | 0          | 916,778       |  |
| Archbold Area Local School District             | School | Fulton   | 1,174                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Wauseon Exempted Village School District        | School | Fulton   | 17,591                            | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Gallia Local School District                    | School | Gallia   | 0                                 | 9,400               | 0                          | 0               | 0                            | 0          | 0             |  |
| Gallipolis City School District                 | School | Gallia   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Berkshire Local School District                 | School | Geauga   | 0                                 | 241,149             | 0                          | 0               | 0                            | 0          | 0             |  |
| Cardinal Local School District                  | School | Geauga   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Kenston Local School District                   | School | Geauga   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Ledgemont Local School District                 | School | Geauga   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| West Geauga Local School District               | School | Geauga   | 6,290                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Beavercreek City School District                | School | Greene   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 2,200                             | 0                   | 0                          | 3,725,000       | 0                            | 0          | 125,068       |  |
| Cedar Cliff Local School District               | School | Greene   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Fairborn City School District                   | School | Greene   | 10,000                            | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Greeneview Local School District                | School | Greene   | 115                               | 0                   | 495,180                    | 0               | 0                            | 0          | 0             |  |
| Xenia Community School District                 | School | Greene   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Yellow Springs Exempted Village School District | School | Greene   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Cambridge City School District                  | School | Guernsey | 8,800                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| East Guernsey Local School District             | School | Guernsey | 1,334                             | 0                   | 0                          | 695,000         | 0                            | 0          | 52,827        |  |
| Rolling Hills Local School District             | School | Guernsey | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Cincinnati City School District                 | School | Hamilton | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Deer Park Community City School District        | School | Hamilton | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Finneytown Local School District                | School | Hamilton | 2,323                             | 0                   | 4,500,000                  | 0               | 0                            | 0          | 0             |  |
| Forest Hills Local School District              | School | Hamilton | 0                                 | 0                   | 0                          | 3,060,000       | 0                            | 0          | 103,130       |  |
| Indian Hill Exempted Village School District    | School | Hamilton | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Loveland City School District                   | School | Hamilton | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Madeira City School District                    | School | Hamilton | 0                                 | 240,323             | 0                          | 0               | 0                            | 0          | 0             |  |
| Mariemont City School District                  | School | Hamilton | 877                               | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Mt. Healthy City School District                | School | Hamilton | 10,827                            | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| North College Hill City School District         | School | Hamilton | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Northwest Local School District                 | School | Hamilton | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |

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|                                                 |        |           | Other Financing Source (Uses)     |                     |                            |                 |                              |            |                  |  |
|-------------------------------------------------|--------|-----------|-----------------------------------|---------------------|----------------------------|-----------------|------------------------------|------------|------------------|--|
| School                                          | Type   | County    | Proceeds                          | Inception           | General                    | Refunding       | Energy                       | Other Debt | Premium On       |  |
|                                                 |        |           | From Sale<br>Of Capital<br>Assets | Of Capital<br>Lease | Obligation<br>Bonds Issued | Bonds<br>Issued | Conservation<br>Notes Issued | Proceeds   | Debt<br>Issuance |  |
| Norwood City School District                    | School | Hamilton  | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Oak Hills Local School District                 | School | Hamilton  | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Princeton City School District                  | School | Hamilton  | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Reading Community City School District          | School | Hamilton  | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Southwest Local School District                 | School | Hamilton  | 950                               | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Sycamore Community City School District         | School | Hamilton  | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Three Rivers Local School District              | School | Hamilton  | 5,960                             | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Winton Woods City School District               | School | Hamilton  | 1,500                             | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Wyoming City School District                    | School | Hamilton  | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Arcadia Local School District                   | School | Hancock   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Arlington Local School District                 | School | Hancock   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Findlay City School District                    | School | Hancock   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Liberty Benton Local School District            | School | Hancock   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Van Buren Local School District                 | School | Hancock   | 34,604                            | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Conotton Valley Union Local School District     | School | Harrison  | 0                                 | 162,044             | 0                          | 0               | 0                            | 0          | 0                |  |
| Holgate Local School District                   | School | Henry     | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Liberty Center Local School District            | School | Henry     | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Napoleon Area City School District              | School | Henry     | 31,892                            | 888,885             | 0                          | 0               | 0                            | 0          | 0                |  |
| Patrick Henry Local School District             | School | Henry     | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Fairfield Local School District                 | School | Highland  | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Greenfield Exempted Village School District     | School | Highland  | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Hillsboro City School District                  | School | Highland  | 4,018                             | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Lynchburg Clay Local School District            | School | Highland  | 0                                 | 600,000             | 0                          | 0               | 0                            | 0          | 0                |  |
| Logan-Hocking Local School District             | School | Hocking   | 293,331                           | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| East Holmes Local School District               | School | Holmes    | 450                               | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| West Holmes Local School District               | School | Holmes    | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Bellevue City School District                   | School | Huron     | 170,605                           | 0                   | 2,800,000                  | 0               | 0                            | 0          | 67,780           |  |
| Monroeville Local School District               | School | Huron     | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| New London Local School District                | School | Huron     | 4,030                             | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Norwalk City School District                    | School | Huron     | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| South Central Local School District             | School | Huron     | 0                                 | 157,107             | 0                          | 0               | 291,062                      | 0          | 0                |  |
| Western Reserve Local School District           | School | Huron     | 0                                 | 78,130              | 0                          | 0               | 0                            | 0          | 0                |  |
| Willard City School District                    | School | Huron     | 35,791                            | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Wellston City School District                   | School | Jackson   | 18,285                            | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Buckeye Local School District                   | School | Jefferson | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Edison Local School District                    | School | Jefferson | 128,681                           | 190,565             | 0                          | 0               | 0                            | 0          | 0                |  |
| Indian Creek Local School District              | School | Jefferson | 163,327                           | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Steubenville City School District               | School | Jefferson | 0                                 | 0                   | 0                          | 0               | 0                            | 2,750,000  | 0                |  |
| Toronto City School District                    | School | Jefferson | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Kirtland Local School District                  | School | Lake      | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Mentor Exempted Village School District         | School | Lake      | 259,945                           | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Perry Local School District                     | School | Lake      | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0                |  |
| Riverside Local School District                 | School | Lake      | 7,226                             | 722,346             | 0                          | 0               | 0                            | 0          | 0                |  |

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|                                                   |        |          | Other Financing Source (Uses)     |                                  |                                       |                              |                                        |                        |                             |  |
|---------------------------------------------------|--------|----------|-----------------------------------|----------------------------------|---------------------------------------|------------------------------|----------------------------------------|------------------------|-----------------------------|--|
| School                                            | Type   | County   | Proceeds                          | Inception<br>Of Capital<br>Lease | General<br>Obligation<br>Bonds Issued | Refunding<br>Bonds<br>Issued | Energy<br>Conservation<br>Notes Issued | Other Debt<br>Proceeds | Premium On<br>Debt Issuance |  |
|                                                   |        |          | From Sale<br>Of Capital<br>Assets |                                  |                                       |                              |                                        |                        |                             |  |
| Willoughby-Eastlake City School District          | School | Lake     | 60,205                            | 0                                | 0                                     | 0                            | 0                                      | 13,270,000             | 0                           |  |
| Chesapeake Union Exempted Village School District | School | Lawrence | 0                                 | 1,028,300                        | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Dawson-Bryant Local School District               | School | Lawrence | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Fairland Local School District                    | School | Lawrence | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Ironton City School District                      | School | Lawrence | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Rock Hill Local School District                   | School | Lawrence | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| South Point Local School District                 | School | Lawrence | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Symmes Valley Local School District               | School | Lawrence | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Granville Exempted Village School District        | School | Licking  | 8,650                             | 0                                | 0                                     | 1,300,000                    | 0                                      | 0                      | 19,304                      |  |
| Heath City School District                        | School | Licking  | 4,000                             | 250,956                          | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Johnstown-Monroe Local School District            | School | Licking  | 15,926                            | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Lakewood Local School District                    | School | Licking  | 2,392                             | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Licking Heights Local School District             | School | Licking  | 14,367                            | 451,979                          | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Licking Valley Local School District              | School | Licking  | 10                                | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Newark City School District                       | School | Licking  | 112,826                           | 0                                | 0                                     | 18,161,627                   | 0                                      | 0                      | 1,822,842                   |  |
| North Fork Local School District                  | School | Licking  | 8,428                             | 411,000                          | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Northridge Local School District                  | School | Licking  | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Riverside Local School District                   | School | Logan    | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Amherst Exempted Village School District          | School | Lorain   | 0                                 | 200,000                          | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Avon Lake City School District                    | School | Lorain   | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Avon Local School District                        | School | Lorain   | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Columbia Local School District                    | School | Lorain   | 155,861                           | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Elyria City School District                       | School | Lorain   | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Firelands Local School District                   | School | Lorain   | 0                                 | 434,225                          | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Keystone Local School District                    | School | Lorain   | 0                                 | 0                                | 0                                     | 5,804,978                    | 0                                      | 0                      | 173,237                     |  |
| Lorain City School District                       | School | Lorain   | 868                               | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Midview Local School District                     | School | Lorain   | 13,433                            | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| North Ridgeville City School District             | School | Lorain   | 35,101                            | 0                                | 57,895,000                            | 0                            | 0                                      | 8,000,000              | 1,697,866                   |  |
| Oberlin City School District                      | School | Lorain   | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Sheffield-Sheffield Lake City School District     | School | Lorain   | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Wellington Exempted Village School District       | School | Lorain   | 47,934                            | 158,270                          | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Anthony Wayne Local School District               | School | Lucas    | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Oregon City School District                       | School | Lucas    | 7,198                             | 1,349,768                        | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Ottawa Hills Local School District                | School | Lucas    | 248                               | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Springfield Local School District                 | School | Lucas    | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Sylvania City School District                     | School | Lucas    | 2,779,610                         | 0                                | 0                                     | 0                            | 5,430,000                              | 0                      | 18,245                      |  |
| Toledo City School District                       | School | Lucas    | 690,062                           | 0                                | 32,335,000                            | 0                            | 0                                      | 0                      | 4,386,617                   |  |
| Washington Local School District                  | School | Lucas    | 6,405                             | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Jefferson Local School District                   | School | Madison  | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Jonathan Alder Local School District              | School | Madison  | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| London City School District                       | School | Madison  | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 1,027,374                   |  |
| Madison-Plains Local School District              | School | Madison  | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Austintown Local School District                  | School | Mahoning | 1,491                             | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Boardman Local School District                    | School | Mahoning | 5,300                             | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |

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|--------------------------------------------|--------|------------|-----------------------------------|---------------------|----------------------------|-----------------|------------------------------|------------|---------------|--|
| School                                     | Type   | County     | Proceeds                          | Inception           | General                    | Refunding       | Energy                       | Other Debt | Premium On    |  |
|                                            |        |            | From Sale<br>Of Capital<br>Assets | Of Capital<br>Lease | Obligation<br>Bonds Issued | Bonds<br>Issued | Conservation<br>Notes Issued | Proceeds   | Debt Issuance |  |
| Campbell City School District              | School | Mahoning   | 0                                 | 0                   | 0                          | 0               | 592,000                      | 0          | 21,991        |  |
| Canfield Local School District             | School | Mahoning   | 3,850                             | 0                   | 0                          | 0               | 0                            | 437,395    | 0             |  |
| Jackson-Milton Local School District       | School | Mahoning   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Lowellville Local School District          | School | Mahoning   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Poland Local School District               | School | Mahoning   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Sebring Local School District              | School | Mahoning   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| South Range Local School District          | School | Mahoning   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Springfield Local School District          | School | Mahoning   | 0                                 | 0                   | 6,398,259                  | 0               | 0                            | 0          | 167,901       |  |
| Struthers City School District             | School | Mahoning   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| West Branch Local School District          | School | Mahoning   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Western Reserve Local School District      | School | Mahoning   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Youngstown City School District            | School | Mahoning   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Elgin Local School District                | School | Marion     | 74,978                            | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Marion City School District                | School | Marion     | 0                                 | 0                   | 0                          | 0               | 557,735                      | 0          | 0             |  |
| Pleasant Local School District             | School | Marion     | 20,045                            | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Ridgedale Local School District            | School | Marion     | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| River Valley Local School District         | School | Marion     | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Black River Local School District          | School | Medina     | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Brunswick City School District             | School | Medina     | 4,455                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Buckeye Local School District              | School | Medina     | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Cloverleaf Local School District           | School | Medina     | 125                               | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Highland Local School District             | School | Medina     | 9,800                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Medina City School District                | School | Medina     | 11,601                            | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Wadsworth City School District             | School | Medina     | 55,454                            | 485,552             | 0                          | 0               | 0                            | 0          | 0             |  |
| Eastern Local School District              | School | Meigs      | 10,623                            | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Meigs Local School District                | School | Meigs      | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Southern Local School District             | School | Meigs      | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 78,578        |  |
| Bethel Local School District               | School | Miami      | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Covington Exempted Village School District | School | Miami      | 24,714                            | 0                   | 9,000,000                  | 0               | 0                            | 0          | 260,075       |  |
| Miami East Local School District           | School | Miami      | 2,118                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Piqua City School District                 | School | Miami      | 1,000                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Tipp City Exempted Village School District | School | Miami      | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Troy City School District                  | School | Miami      | 14,389                            | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Switzerland of Ohio Local School District  | School | Monroe     | 38,418                            | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Brookville Local School District           | School | Montgomery | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Centerville City School District           | School | Montgomery | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Dayton City School District                | School | Montgomery | 1,700,567                         | 0                   | 0                          | 93,445,000      | 0                            | 0          | 884,972       |  |
| Huber Heights City School District         | School | Montgomery | 0                                 | 94,101              | 0                          | 0               | 0                            | 0          | 0             |  |
| Jefferson Township Local School District   | School | Montgomery | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Kettering City School District             | School | Montgomery | 0                                 | 0                   | 2,823,000                  | 0               | 0                            | 0          | 73,122        |  |
| Mad River Local School District            | School | Montgomery | 15,506                            | 932,271             | 0                          | 0               | 0                            | 0          | 0             |  |
| Miamisburg City School District            | School | Montgomery | 3,529                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| New Lebanon Local School District          | School | Montgomery | 526                               | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Northmont City School District             | School | Montgomery | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |



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|                                              |        |            | Other Financing Source (Uses)     |                     |                            |                 |                              |            |               |  |
|----------------------------------------------|--------|------------|-----------------------------------|---------------------|----------------------------|-----------------|------------------------------|------------|---------------|--|
| School                                       | Type   | County     | Proceeds                          | Inception           | General                    | Refunding       | Energy                       | Other Debt | Premium On    |  |
|                                              |        |            | From Sale<br>Of Capital<br>Assets | Of Capital<br>Lease | Obligation<br>Bonds Issued | Bonds<br>Issued | Conservation<br>Notes Issued | Proceeds   | Debt Issuance |  |
| Northridge Local School District             | School | Montgomery | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Oakwood City School District                 | School | Montgomery | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Trotwood-Madison City School District        | School | Montgomery | 2,829                             | 0                   | 646,113                    | 0               | 0                            | 0          | 0             |  |
| Valley View Local School District            | School | Montgomery | 547,770                           | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Vandalia-Butler City School District         | School | Montgomery | 220,313                           | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| West Carrollton City School District         | School | Montgomery | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Morgan Local School District                 | School | Morgan     | 41,351                            | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Cardington-Lincoln Local School District     | School | Morrow     | 0                                 | 0                   | 0                          | 3,080,000       | 1,076,165                    | 0          | 97,521        |  |
| Highland Local School District               | School | Morrow     | 3,204                             | 248,145             | 0                          | 0               | 0                            | 0          | 0             |  |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 0                                 | 0                   | 155,090                    | 0               | 0                            | 0          | 0             |  |
| Northmor Local School District               | School | Morrow     | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| East Muskingum Local School Dist             | School | Muskingum  | 1,500                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Franklin Local School District               | School | Muskingum  | 9,250                             | 0                   | 0                          | 0               | 0                            | 160,420    | 0             |  |
| Maysville Local School District              | School | Muskingum  | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Tri-Valley Local School District             | School | Muskingum  | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| West Muskingum Local School District         | School | Muskingum  | 3,392                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Zanesville City School District              | School | Muskingum  | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Caldwell Exempted Village School District    | School | Noble      | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Noble Local School District                  | School | Noble      | 3,000                             | 5,721               | 0                          | 0               | 0                            | 0          | 0             |  |
| Crooksville Exempted Village School District | School | Perry      | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Circleville City School District             | School | Pickaway   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Logan Elm Local School District              | School | Pickaway   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Teays Valley Local School District           | School | Pickaway   | 1,973                             | 15,336              | 0                          | 0               | 0                            | 0          | 0             |  |
| Westfall Local School District               | School | Pickaway   | 869                               | 155,125             | 0                          | 0               | 0                            | 0          | 0             |  |
| Scioto Valley Local School District          | School | Pike       | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Waverly City School District                 | School | Pike       | 13,200                            | 0                   | 0                          | 0               | 0                            | 2,000,000  | 0             |  |
| Western Local School District                | School | Pike       | 10,048                            | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Aurora City School District                  | School | Portage    | 16,000                            | 0                   | 0                          | 14,944,982      | 0                            | 0          | 1,961,357     |  |
| Crestwood Local School District              | School | Portage    | 1,413                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Field Local School District                  | School | Portage    | 0                                 | 266,342             | 0                          | 9,310,000       | 0                            | 0          | 649,395       |  |
| James A. Garfield Local School District      | School | Portage    | 3,858                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Kent City School District                    | School | Portage    | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Ravenna City School District                 | School | Portage    | 0                                 | 0                   | 0                          | 0               | 0                            | 1,000,000  | 0             |  |
| Rootstown Local School District              | School | Portage    | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Southeast Local School District              | School | Portage    | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Streetsboro City School District             | School | Portage    | 0                                 | 0                   | 38,435,000                 | 0               | 0                            | 0          | 878,866       |  |
| Waterloo Local School District               | School | Portage    | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Windham Exempted Village School District     | School | Portage    | 0                                 | 91,204              | 0                          | 0               | 0                            | 0          | 0             |  |
| Tri-County North Local School District       | School | Preble     | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Clear Fork Valley Local School District      | School | Richland   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Crestview Local School District              | School | Richland   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Lucas Local School District                  | School | Richland   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Madison Local School District                | School | Richland   | 61,879                            | 0                   | 0                          | 17,675,000      | 0                            | 0          | 403,304       |  |
| Mansfield City School District               | School | Richland   | 79,083                            | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |

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|                                                      |        |          | Other Financing Source (Uses)     |                                  |                                       |                              |                                        |                        |                             |  |
|------------------------------------------------------|--------|----------|-----------------------------------|----------------------------------|---------------------------------------|------------------------------|----------------------------------------|------------------------|-----------------------------|--|
| School                                               | Type   | County   | Proceeds                          |                                  | General<br>Obligation<br>Bonds Issued | Refunding<br>Bonds<br>Issued | Energy<br>Conservation<br>Notes Issued | Other Debt<br>Proceeds | Premium On<br>Debt Issuance |  |
|                                                      |        |          | From Sale<br>Of Capital<br>Assets | Inception<br>Of Capital<br>Lease |                                       |                              |                                        |                        |                             |  |
| Ontario Local School District                        | School | Richland | 19,294                            | 0                                | 0                                     | 0                            | 0                                      | 345,028                | 0                           |  |
| Plymouth Local School District                       | School | Richland | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Shelby City School District                          | School | Richland | 0                                 | 216,895                          | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Adena Local School District                          | School | Ross     | 36,310                            | 109,356                          | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Chillicothe City School District                     | School | Ross     | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Huntington Local School District                     | School | Ross     | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 283,749                | 0                           |  |
| Paint Valley Local School District                   | School | Ross     | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Southeastern Local School District                   | School | Ross     | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Union-Scioto Local School District                   | School | Ross     | 0                                 | 199,773                          | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Zane Trace Local School District                     | School | Ross     | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 16,163                            | 0                                | 0                                     | 2,235,000                    | 0                                      | 0                      | 127,513                     |  |
| Fremont City School District                         | School | Sandusky | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Gibsonburg Exempted Village School District          | School | Sandusky | 0                                 | 299,392                          | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Woodmore Local School District                       | School | Sandusky | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Bloom Vernon Local School District                   | School | Scioto   | 2,648                             | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Clay Local School District                           | School | Scioto   | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Green Local School District                          | School | Scioto   | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Minford Local School District                        | School | Scioto   | 30,069                            | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| New Boston Local School District                     | School | Scioto   | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Northwest Local School District                      | School | Scioto   | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Portsmouth City School District                      | School | Scioto   | 0                                 | 242,000                          | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Washington-Nile Local School District                | School | Scioto   | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Wheelersburg Local School District                   | School | Scioto   | 11,304                            | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Bettsville Local School District                     | School | Seneca   | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 775,000                | 0                           |  |
| Seneca-East Local School District                    | School | Seneca   | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Tiffin City School District                          | School | Seneca   | 0                                 | 0                                | 645,000                               | 0                            | 0                                      | 955,000                | 0                           |  |
| Anna Local School District                           | School | Shelby   | 323                               | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Botkins Local School District                        | School | Shelby   | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Fort Loramie Local School District                   | School | Shelby   | 20                                | 0                                | 0                                     | 315,000                      | 0                                      | 0                      | 0                           |  |
| Hardin-Houston Local School District                 | School | Shelby   | 167,953                           | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Russia Local School District                         | School | Shelby   | 425                               | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Alliance City School District                        | School | Stark    | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Canton City School District                          | School | Stark    | 24,817                            | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Canton Local School District                         | School | Stark    | 61,470                            | 0                                | 36,600,000                            | 0                            | 0                                      | 0                      | 416,413                     |  |
| Fairless Local School District                       | School | Stark    | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Jackson Local School District                        | School | Stark    | 11,106                            | 0                                | 0                                     | 10,705,000                   | 0                                      | 0                      | 1,055,620                   |  |
| Lake Local School District                           | School | Stark    | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Louisville City School District                      | School | Stark    | 0                                 | 327,415                          | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Marlington Local School District                     | School | Stark    | 0                                 | 171,048                          | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Massillon City School District                       | School | Stark    | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Minerva Local School District                        | School | Stark    | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| North Canton City School District                    | School | Stark    | 0                                 | 405,755                          | 2,250,000                             | 0                            | 0                                      | 1,500,000              | 0                           |  |
| Perry Local School District                          | School | Stark    | 0                                 | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |
| Plain Local School District                          | School | Stark    | 1,754                             | 0                                | 0                                     | 0                            | 0                                      | 0                      | 0                           |  |

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|------------------------------------------------|--------|------------|-----------------------------------|---------------------|----------------------------|-----------------|------------------------------|------------|---------------|--|
| School                                         | Type   | County     | Proceeds                          | Inception           | General                    | Refunding       | Energy                       | Other Debt | Premium On    |  |
|                                                |        |            | From Sale<br>Of Capital<br>Assets | Of Capital<br>Lease | Obligation<br>Bonds Issued | Bonds<br>Issued | Conservation<br>Notes Issued | Proceeds   | Debt Issuance |  |
| Sandy Valley Local School District             | School | Stark      | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Tuslaw Local School District                   | School | Stark      | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Akron City School District                     | School | Summit     | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Barberton City School District                 | School | Summit     | 190,681                           | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Copley-Fairlawn City School District           | School | Summit     | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Coventry Local School District                 | School | Summit     | 0                                 | 0                   | 28,308,425                 | 0               | 0                            | 1,143,568  | 999,623       |  |
| Cuyahoga Falls City School District            | School | Summit     | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Green Local School District                    | School | Summit     | 0                                 | 0                   | 1,718,541                  | 0               | 0                            | 0          | 0             |  |
| Hudson City School District                    | School | Summit     | 2,686                             | 918,391             | 0                          | 0               | 0                            | 0          | 0             |  |
| Mogadore Local School District                 | School | Summit     | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Nordonia Hills City School District            | School | Summit     | 2,055                             | 0                   | 0                          | 0               | 729,744                      | 0          | 0             |  |
| Norton City School District                    | School | Summit     | 0                                 | 0                   | 22,769,287                 | 0               | 0                            | 0          | 467,782       |  |
| Revere Local School District                   | School | Summit     | 37                                | 0                   | 0                          | 3,910,000       | 0                            | 0          | 51,557        |  |
| Springfield Local School District              | School | Summit     | 1,400                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Stow-Munroe Falls City School District         | School | Summit     | 0                                 | 865,430             | 0                          | 0               | 0                            | 0          | 0             |  |
| Tallmadge City School District                 | School | Summit     | 6,000                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Twinsburg City School District                 | School | Summit     | 49,635                            | 372,091             | 0                          | 14,525,000      | 0                            | 0          | 1,131,062     |  |
| Woodridge Local School District                | School | Summit     | 0                                 | 28,565              | 0                          | 0               | 0                            | 0          | 0             |  |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Bristol Local School District                  | School | Trumbull   | 1,800                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Brookfield Local School District               | School | Trumbull   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Champion Local School District                 | School | Trumbull   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Girard City School District                    | School | Trumbull   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Howland Local School District                  | School | Trumbull   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Hubbard Exempted Village School District       | School | Trumbull   | 0                                 | 0                   | 0                          | 0               | 0                            | 1,520,000  | 0             |  |
| Joseph Badger Local School District            | School | Trumbull   | 5,000                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Labrae Local School District                   | School | Trumbull   | 6,263                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Lakeview Local School District                 | School | Trumbull   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Liberty Local School District                  | School | Trumbull   | 0                                 | 0                   | 0                          | 4,335,000       | 0                            | 0          | 153,069       |  |
| Lordstown Local School District                | School | Trumbull   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Maplewood Local School District                | School | Trumbull   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Mathews Local School District                  | School | Trumbull   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| McDonald Local School District                 | School | Trumbull   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Newton Falls Exempted Village School District  | School | Trumbull   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Niles City School District                     | School | Trumbull   | 0                                 | 0                   | 0                          | 0               | 0                            | 800,000    | 0             |  |
| Southington Local School District              | School | Trumbull   | 4,929                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Warren City School District                    | School | Trumbull   | 4,532                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Weathersfield Local School District            | School | Trumbull   | 0                                 | 316,280             | 0                          | 0               | 0                            | 0          | 0             |  |
| Claymont City School District                  | School | Tuscarawas | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Dover City School District                     | School | Tuscarawas | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Garaway Local School District                  | School | Tuscarawas | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| Indian Valley Local School District            | School | Tuscarawas | 3,700                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |
| New Philadelphia City School District          | School | Tuscarawas | 0                                 | 0                   | 0                          | 2,990,000       | 0                            | 0          | 0             |  |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |  |

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|                                             |        |            | Other Financing Source (Uses)     |                     |                            |                 |                              |            |               |
|---------------------------------------------|--------|------------|-----------------------------------|---------------------|----------------------------|-----------------|------------------------------|------------|---------------|
| School                                      | Type   | County     | Proceeds                          | Inception           | General                    | Refunding       | Energy                       | Other Debt | Premium On    |
|                                             |        |            | From Sale<br>Of Capital<br>Assets | Of Capital<br>Lease | Obligation<br>Bonds Issued | Bonds<br>Issued | Conservation<br>Notes Issued | Proceeds   | Debt Issuance |
| Tuscarawas Valley Local School District     | School | Tuscarawas | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Fairbanks Local School District             | School | Union      | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Marysville Exempted Village School District | School | Union      | 0                                 | 0                   | 0                          | 17,670,000      | 0                            | 13,098     | 2,138,370     |
| North Union Local School District           | School | Union      | 2,800                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Lincolnview Local School District           | School | Van Wert   | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Vinton Local School District                | School | Vinton     | 0                                 | 0                   | 0                          | 0               | 0                            | 460,000    | 0             |
| Carlisle Local School District              | School | Warren     | 0                                 | 243,040             | 0                          | 0               | 0                            | 47,000     | 0             |
| Franklin City School District               | School | Warren     | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Kings Local School District                 | School | Warren     | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Little Miami Local School District          | School | Warren     | 5,500                             | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Mason City School District                  | School | Warren     | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Springboro Community City School District   | School | Warren     | 46,664                            | 262,500             | 0                          | 0               | 0                            | 0          | 0             |
| Belpre City School District                 | School | Washington | 0                                 | 0                   | 0                          | 0               | 570,000                      | 0          | 0             |
| Frontier Local School District              | School | Washington | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Warren Local School District                | School | Washington | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Wolf Creek Local School District            | School | Washington | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Chippewa Local School District              | School | Wayne      | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Dalton Local School District                | School | Wayne      | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Wooster City School District                | School | Wayne      | 303,988                           | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Bowling Green City School District          | School | Wood       | 25,891                            | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Eastwood Local School District              | School | Wood       | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| North Baltimore Local School District       | School | Wood       | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |
| Otsego Local School District                | School | Wood       | 97,234                            | 468,928             | 0                          | 0               | 0                            | 0          | 0             |
| Perrysburg Exempted Village School District | School | Wood       | 8,618                             | 0                   | 0                          | 0               | 4,069,476                    | 0          | 0             |
| Rossford Exempted Village School District   | School | Wood       | 0                                 | 0                   | 0                          | 0               | 0                            | 0          | 0             |

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| Other Financing Source (Uses) (Continued)                 |         |            |                                                |                 |                  |                               |                            |                                              |
|-----------------------------------------------------------|---------|------------|------------------------------------------------|-----------------|------------------|-------------------------------|----------------------------|----------------------------------------------|
| School                                                    | Type    | County     | Payment To<br>Refunded<br>Bond Escrow<br>Agent | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing<br>Sources Uses * |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 0                                              | 0               | 0                | 0                             | 0                          | 30,709,305                                   |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 0                                              | 0               | 0                | 0                             | 0                          | 63,370                                       |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 0                                              | 0               | 0                | 0                             | 0                          | 6,800                                        |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 0                                              | 1,057,190       | (1,082,190)      | 0                             | 0                          | (23,648)                                     |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 0                                              | 212,975         | (212,975)        | 0                             | 0                          | 903                                          |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 0                                              | 135,000         | (135,000)        | 2,000,000                     | 0                          | 2,000,000                                    |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 0                                              | 7,122,411       | (7,184,272)      | 0                             | 0                          | 10,175,678                                   |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 0                                              | 150,000         | (150,000)        | 0                             | 0                          | 926,456                                      |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 0                                              | 50,000          | (50,000)         | 0                             | 0                          | 1,026                                        |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 0                                              | 1,222,645       | (1,222,645)      | 0                             | 0                          | 0                                            |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 0                                              | 20,000          | (20,000)         | 0                             | 0                          | 0                                            |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 0                                              | 200,000         | (200,000)        | 0                             | 0                          | 0                                            |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 0                                              | 2,919           | (11,977)         | 0                             | 0                          | (9,058)                                      |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 0                                              | 752,057         | (752,057)        | 0                             | 0                          | 0                                            |
| Ehove Career Center                                       | CC/JVSD | Erie       | 0                                              | 76,750          | (76,750)         | 0                             | 0                          | 0                                            |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 0                                              | 537,763         | (537,763)        | 0                             | 0                          | 69,077                                       |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 0                                              | 183,691         | (333,691)        | 32,950                        | 0                          | (117,004)                                    |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 0                                              | 133,073         | (133,073)        | 0                             | 0                          | 0                                            |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 0                                              | 9,422,730       | (9,697,730)      | 0                             | 0                          | (273,396)                                    |
| Four County Career Center                                 | CC/JVSD | Henry      | 0                                              | 45,000          | (45,000)         | 0                             | 0                          | 6,400                                        |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 0                                              | 98,847          | (98,847)         | 12,082                        | 0                          | 12,082                                       |
| Knox County Career Center                                 | CC/JVSD | Knox       | 0                                              | 203,000         | (203,000)        | 0                             | 0                          | 3,355,000                                    |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 0                                              | 882,500         | (882,500)        | 0                             | 0                          | 93,852                                       |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 0                                              | 1,521,242       | (1,521,242)      | 0                             | 0                          | 0                                            |
| Career & Technology Education Center                      | CC/JVSD | Licking    | (2,907,450)                                    | 503,244         | (503,244)        | 0                             | 0                          | 27,434                                       |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 0                                              | 50,000          | (50,000)         | 0                             | 0                          | 0                                            |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 0                                              | 415,390         | (415,390)        | 0                             | 0                          | 0                                            |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 0                                              | 1,009,381       | (1,009,381)      | 0                             | 0                          | 0                                            |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 0                                              | 50,000          | (50,000)         | 0                             | 0                          | 1,415                                        |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 0                                              | 160,798         | (163,200)        | 0                             | 0                          | 497,598                                      |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 0                                              | 0               | 0                | 33,354                        | 0                          | 33,354                                       |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 0                                              | 551,027         | (586,027)        | 0                             | 0                          | (797)                                        |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 0                                              | 1,945,876       | (1,945,876)      | 0                             | 0                          | 0                                            |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 0                                              | 540,000         | (540,000)        | 0                             | 0                          | 3,700                                        |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 0                                              | 62,286          | (62,286)         | 0                             | 0                          | 0                                            |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 0                                              | 931,960         | (931,960)        | 0                             | 0                          | 163,853                                      |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 0                                              | 373,015         | (373,015)        | 0                             | 0                          | 0                                            |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 0                                              | 1,209,321       | (1,209,321)      | 0                             | 0                          | 0                                            |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 0                                              | 346,034         | (346,034)        | 0                             | 0                          | 3,500                                        |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 0                                              | 33,333          | (33,333)         | 0                             | 0                          | 0                                            |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 0                                              | 202,118         | (466,548)        | 0                             | 0                          | 157,681                                      |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 0                                              | 45,000          | (45,000)         | 0                             | 0                          | 0                                            |

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|------------------------------------------------|---------|------------|------------------------------------------------|-----------------|------------------|-------------------------------|----------------------------|----------------------------------------------|--|
| School                                         | Type    | County     | Payment To<br>Refunded<br>Bond Escrow<br>Agent | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing<br>Sources Uses * |  |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 0                                              | 310,040         | (310,040)        | 0                             | 0                          | 52,445                                       |  |
| Warren County Career Center                    | CC/JVSD | Warren     | 0                                              | 857,436         | (857,436)        | 0                             | 0                          | 1,314                                        |  |
| Washington County Career Center                | CC/JVSD | Washington | 0                                              | 50,000          | (50,000)         | 0                             | 0                          | 1,587                                        |  |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 0                                              | 164,757         | (164,757)        | 0                             | 0                          | 0                                            |  |
| Penta Career Center                            | CC/JVSD | Wood       | 0                                              | 0               | 0                | 0                             | 0                          | 7,836                                        |  |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Brown County Educational Service Center        | ESC     | Brown      | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Clark County Educational Service Center        | ESC     | Clark      | 0                                              | 9,255           | (9,255)          | 0                             | 0                          | 0                                            |  |
| Clermont County Educational Service Center     | ESC     | Clermont   | 0                                              | 22,000          | (22,000)         | 0                             | 0                          | 0                                            |  |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 0                                              | 0               | 0                | 0                             | 0                          | 5,306                                        |  |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 0                                              | 0               | 0                | 0                             | 0                          | 1,064,403                                    |  |
| North Point Educational Service Center         | ESC     | Erie       | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 0                                              | 1,170,885       | (13,500)         | 0                             | 0                          | 1,355,552                                    |  |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Geauga County Educational Service Center       | ESC     | Geauga     | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Greene County Educational Service Center       | ESC     | Greene     | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Hancock County Educational Service Center      | ESC     | Hancock    | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Knox County Educational Service Center         | ESC     | Knox       | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Lake County Educational Service Center         | ESC     | Lake       | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Lorain County Educational Service Center       | ESC     | Lorain     | 0                                              | 16,337          | (16,337)         | 0                             | 0                          | 41,268                                       |  |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 0                                              | 282,881         | (282,881)        | 0                             | 0                          | 17,451                                       |  |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 0                                              | 120,000         | (120,000)        | 0                             | 0                          | 525                                          |  |
| Medina County Educational Service Center       | ESC     | Medina     | 0                                              | 133             | (133)            | 0                             | 0                          | 0                                            |  |
| Miami County Educational Service Center        | ESC     | Miami      | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 0                                              | 101,461         | (101,461)        | 0                             | 0                          | 0                                            |  |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Portage County Educational Service Center      | ESC     | Portage    | 0                                              | 0               | 0                | 0                             | 0                          | 29,341                                       |  |
| Putnam County Educational Service Center       | ESC     | Putnam     | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Ross-Pike Educational Service District         | ESC     | Ross       | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 0                                              | 256,473         | (256,473)        | 0                             | 0                          | 0                                            |  |
| Stark County Educational Service Center        | ESC     | Stark      | 0                                              | 0               | 0                | 0                             | 0                          | 248,793                                      |  |
| Summit County Educational Service Center       | ESC     | Summit     | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 0                                              | 0               | 0                | 0                             | 0                          | 23,995                                       |  |
| Wood County Educational Service Center         | ESC     | Wood       | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |

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|----------------------------------------------------------|--------|-----------|------------------------------------------------|-----------------|------------------|-------------------------------|----------------------------|----------------------------------------------|
| School                                                   | Type   | County    | Payment To<br>Refunded<br>Bond Escrow<br>Agent | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing<br>Sources Uses * |
| Adams County/Ohio Valley School District                 | School | Adams     | 0                                              | 600,000         | (600,000)        | 0                             | 0                          | 5,568                                        |
| Manchester Local School District                         | School | Adams     | 0                                              | 1,917,422       | (1,917,422)      | 0                             | 0                          | 33,236                                       |
| Delphos City School District                             | School | Allen     | 0                                              | 0               | 0                | 0                             | 0                          | 5,500                                        |
| Ashland City School District                             | School | Ashland   | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Hillsdale Local School District                          | School | Ashland   | 0                                              | 70,030          | (70,030)         | 0                             | 0                          | 0                                            |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 0                                              | 12              | (12)             | 0                             | 0                          | 67,145                                       |
| Mapleton Local School District                           | School | Ashland   | 0                                              | 15              | (15)             | 0                             | 0                          | 0                                            |
| Ashtabula Area City School District                      | School | Ashtabula | 0                                              | 0               | 0                | 0                             | 0                          | 104,226                                      |
| Buckeye Local School District                            | School | Ashtabula | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Conneaut Area City School District                       | School | Ashtabula | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Geneva Area City School District                         | School | Ashtabula | 0                                              | 62,117          | (62,117)         | 0                             | 0                          | 11,500                                       |
| Grand Valley Local School District                       | School | Ashtabula | 0                                              | 4,000           | (4,000)          | 0                             | 0                          | 0                                            |
| Jefferson Area Local School District                     | School | Ashtabula | 0                                              | 352,870         | (352,870)        | 0                             | 0                          | 97,312                                       |
| Athens City School District                              | School | Athens    | 0                                              | 21,430          | (21,430)         | 0                             | 0                          | 0                                            |
| Federal-Hocking Local School District                    | School | Athens    | 0                                              | 1,928           | 0                | 0                             | 0                          | 92,428                                       |
| Nelsonville-York City School District                    | School | Athens    | (2,295,073)                                    | 166,548         | (166,548)        | 0                             | 0                          | 75,243                                       |
| Trimble Local School District                            | School | Athens    | 0                                              | 50,767          | (50,767)         | 0                             | 0                          | 262,606                                      |
| Minster Local School District                            | School | Auglaize  | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| New Bremen Local School District                         | School | Auglaize  | 0                                              | 208,019         | (208,019)        | 0                             | 0                          | 0                                            |
| Barnesville Exempted Village School District             | School | Belmont   | 0                                              | 1,813,783       | (1,813,783)      | 0                             | 0                          | 0                                            |
| Bellaire Local School District                           | School | Belmont   | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Bridgeport Exempted Village School District              | School | Belmont   | 0                                              | 0               | 0                | 0                             | 0                          | 31,798                                       |
| Martins Ferry City School District                       | School | Belmont   | 0                                              | 1,723,218       | (1,723,218)      | 0                             | 0                          | 0                                            |
| Shadyside Local School District                          | School | Belmont   | 0                                              | 46,304          | (46,304)         | 131,865                       | 0                          | 131,865                                      |
| St. Clairsville-Richland City School District            | School | Belmont   | 0                                              | 2,149,938       | (2,149,938)      | 0                             | 0                          | 1,495,805                                    |
| Union Local School District                              | School | Belmont   | 0                                              | 95,161          | (95,161)         | 0                             | 0                          | 0                                            |
| Eastern Local School District                            | School | Brown     | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Fayetteville-Perry Local School District                 | School | Brown     | 0                                              | 0               | 0                | 0                             | 0                          | 77,080                                       |
| Western Brown Local School District                      | School | Brown     | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Edgewood City School District                            | School | Butler    | (23,304,883)                                   | 85,000          | (85,000)         | 0                             | 0                          | 251,639                                      |
| Fairfield City School District                           | School | Butler    | 0                                              | 377,381         | (677,381)        | 0                             | 0                          | (299,700)                                    |
| Lakota Local School District                             | School | Butler    | 0                                              | 593,201         | (593,201)        | 0                             | 0                          | 26,191,857                                   |
| Madison Local School District                            | School | Butler    | 0                                              | 0               | 0                | 0                             | 0                          | 282,496                                      |
| Middletown City School District                          | School | Butler    | 0                                              | 610,354         | (610,354)        | 0                             | 0                          | 2,695,631                                    |
| Monroe Local School District                             | School | Butler    | 0                                              | 0               | 0                | 0                             | 0                          | 68                                           |
| New Miami Local School District                          | School | Butler    | 0                                              | 43,225          | (43,225)         | 0                             | 0                          | 0                                            |
| Ross Local School District                               | School | Butler    | 0                                              | 655,167         | (655,167)        | 0                             | 0                          | 0                                            |
| Talawanda School District                                | School | Butler    | 0                                              | 0               | 0                | 0                             | 0                          | 1,150,000                                    |
| Brown Local School District                              | School | Carroll   | 0                                              | 700,000         | (700,000)        | 0                             | (109,785)                  | 17,783,377                                   |
| Carrollton Exempted Village School District              | School | Carroll   | 0                                              | 224,743         | (224,743)        | 0                             | 0                          | 0                                            |
| Mechanicsburg Exempted Village School District           | School | Champaign | 0                                              | 103,447         | (103,447)        | 0                             | 0                          | 0                                            |
| Triad Local School District                              | School | Champaign | 0                                              | 218,348         | (218,348)        | 0                             | 0                          | 441,662                                      |
| Clark Shawnee Local School District                      | School | Clark     | 0                                              | 455,648         | (455,648)        | 0                             | 0                          | 37,050                                       |
| Greenon Local School District                            | School | Clark     | 0                                              | 0               | 0                | 0                             | 0                          | 210,411                                      |

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| Other Financing Source (Uses) (Continued)                 |        |            |                                                |                 |                  |                               |                            |                                              |
|-----------------------------------------------------------|--------|------------|------------------------------------------------|-----------------|------------------|-------------------------------|----------------------------|----------------------------------------------|
| School                                                    | Type   | County     | Payment To<br>Refunded<br>Bond Escrow<br>Agent | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing<br>Sources Uses * |
| Northeastern Local School District                        | School | Clark      | 0                                              | 74,550          | (74,550)         | 0                             | 0                          | 0                                            |
| Northwestern Local School District                        | School | Clark      | 0                                              | 660,721         | (660,721)        | 0                             | 0                          | 68,991                                       |
| Southeastern Local School District                        | School | Clark      | 0                                              | 0               | 0                | 0                             | 0                          | 521                                          |
| Springfield City School District                          | School | Clark      | 0                                              | 547,250         | (547,250)        | 0                             | 0                          | 6,119,032                                    |
| Tecumseh Local School District                            | School | Clark      | 0                                              | 0               | 0                | 26,810                        | 0                          | 26,810                                       |
| Batavia Local School District                             | School | Clermont   | 0                                              | 30,000          | (30,000)         | 0                             | 0                          | 0                                            |
| Bethel-Tate Local School District                         | School | Clermont   | 0                                              | 170,000         | (170,000)        | 0                             | 0                          | 1,448,000                                    |
| Clermont Northeastern Local School District               | School | Clermont   | 0                                              | 506,660         | (506,660)        | 0                             | 0                          | 0                                            |
| Felicity-Franklin Local School District                   | School | Clermont   | 0                                              | 87,288          | (87,288)         | 0                             | 0                          | 0                                            |
| Goshen Local School District                              | School | Clermont   | 0                                              | 54,544          | (54,544)         | 0                             | 0                          | 295,595                                      |
| Milford Exempted Village School District                  | School | Clermont   | 0                                              | 200,000         | (200,000)        | 0                             | 0                          | 0                                            |
| New Richmond Exempted Village School District             | School | Clermont   | 0                                              | 1,000,000       | (1,000,000)      | 0                             | 0                          | 0                                            |
| West Clermont Local School District                       | School | Clermont   | 0                                              | 166,803         | (166,803)        | 0                             | 0                          | 479,741                                      |
| Williamsburg Local School District                        | School | Clermont   | 0                                              | 126,000         | (126,000)        | 0                             | 0                          | 0                                            |
| Blanchester Local School District                         | School | Clinton    | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Clinton Massie Local School District                      | School | Clinton    | 0                                              | 133,760         | (133,760)        | 0                             | 0                          | 444,620                                      |
| East Clinton Local School District                        | School | Clinton    | 0                                              | 0               | 0                | 0                             | 0                          | 596,728                                      |
| Wilmington City School District                           | School | Clinton    | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Beaver Local School District                              | School | Columbiana | 0                                              | 44,759          | (44,759)         | 0                             | 0                          | 0                                            |
| Columbiana Exempted Village School District               | School | Columbiana | 0                                              | 0               | 0                | 0                             | 0                          | 161,704                                      |
| Crestview Local School District                           | School | Columbiana | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| East Liverpool City School District                       | School | Columbiana | 0                                              | 89,625          | (89,625)         | 0                             | 0                          | 980                                          |
| East Palestine City School District                       | School | Columbiana | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Lisbon Exempted Village School District                   | School | Columbiana | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Salem City School District                                | School | Columbiana | 0                                              | 75,000          | (75,000)         | 0                             | 0                          | 0                                            |
| Southern Local School District                            | School | Columbiana | 0                                              | 184,568         | (184,568)        | 0                             | 0                          | 0                                            |
| United Local School District                              | School | Columbiana | 0                                              | 345,747         | 0                | 0                             | 0                          | 345,747                                      |
| Wellsville Local School District                          | School | Columbiana | 0                                              | 279,087         | (279,087)        | 0                             | 0                          | 0                                            |
| Coshocton City School District                            | School | Coshocton  | 0                                              | 25,812          | (25,812)         | 0                             | 0                          | 1,066,315                                    |
| Ridgewood Local School District                           | School | Coshocton  | 0                                              | 834,339         | (834,339)        | 0                             | 0                          | 949,739                                      |
| River View Local School District                          | School | Coshocton  | 0                                              | 0               | 0                | 0                             | 16,057                     | 24,484                                       |
| Buckeye Central Local School District                     | School | Crawford   | 0                                              | 629,716         | (629,716)        | 0                             | 0                          | 0                                            |
| Bucyrus City School District                              | School | Crawford   | (2,267,418)                                    | 200,000         | (1,285,810)      | 0                             | 0                          | (743,897)                                    |
| Colonel Crawford Local School District                    | School | Crawford   | 0                                              | 0               | 0                | 0                             | 0                          | 18,878                                       |
| Galion City School District                               | School | Crawford   | (3,399,258)                                    | 224,000         | (224,000)        | 0                             | 0                          | 4,562,982                                    |
| Wynford Local School District                             | School | Crawford   | 0                                              | 186,507         | (186,507)        | 0                             | 0                          | 0                                            |
| Bay Village City School District                          | School | Cuyahoga   | 0                                              | 57,199          | (57,199)         | 0                             | 0                          | 0                                            |
| Beachwood City School District                            | School | Cuyahoga   | (16,740,000)                                   | 272,600         | (272,600)        | 0                             | 0                          | 368,585                                      |
| Bedford City School District                              | School | Cuyahoga   | 0                                              | 333,400         | (333,400)        | 0                             | 0                          | 10,700                                       |
| Berea City School District                                | School | Cuyahoga   | (13,074,651)                                   | 0               | 0                | 0                             | (253,931)                  | 356,418                                      |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 0                                              | 382,195         | (382,195)        | 0                             | 0                          | 30,872                                       |
| Brooklyn City School District                             | School | Cuyahoga   | 0                                              | 1,275           | (1,275)          | 0                             | (169,445)                  | 27,115,168                                   |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 0                                              | 759,200         | (759,200)        | 4,883                         | 0                          | 4,883                                        |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 0                                              | 805,350         | (11,861,770)     | 21,000,000                    | (29,773)                   | 146,461,936                                  |



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| Other Financing Source (Uses) (Continued)    |        |           |                                                |                 |                  |                               |                            |                                              |
|----------------------------------------------|--------|-----------|------------------------------------------------|-----------------|------------------|-------------------------------|----------------------------|----------------------------------------------|
| School                                       | Type   | County    | Payment To<br>Refunded<br>Bond Escrow<br>Agent | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing<br>Sources Uses * |
| Cleveland Municipal School District          | School | Cuyahoga  | (16,913,399)                                   | 9,320,558       | (10,070,558)     | 0                             | 0                          | (6,693,677)                                  |
| Cuyahoga Heights Local School District       | School | Cuyahoga  | 0                                              | 954,043         | (805,282)        | 0                             | 0                          | 150,035                                      |
| East Cleveland City School District          | School | Cuyahoga  | 0                                              | 195,843         | (195,843)        | 0                             | 0                          | 0                                            |
| Euclid City School District                  | School | Cuyahoga  | 0                                              | 253,864         | (310,912)        | 0                             | 0                          | (46,761)                                     |
| Fairview Park City School District           | School | Cuyahoga  | (7,312,465)                                    | 1,019,132       | (1,162,156)      | 0                             | 0                          | 382,889                                      |
| Garfield Heights City School District        | School | Cuyahoga  | 0                                              | 200,400         | (200,400)        | 0                             | 0                          | 0                                            |
| Independence Local School District           | School | Cuyahoga  | 0                                              | 133,709         | (133,709)        | 0                             | 0                          | 2,478                                        |
| Lakewood City School District                | School | Cuyahoga  | (17,501,646)                                   | 28,635,000      | (28,635,000)     | 0                             | 0                          | 54,512,128                                   |
| Maple Heights City School District           | School | Cuyahoga  | 0                                              | 607,774         | (607,774)        | 0                             | 0                          | 0                                            |
| Mayfield City School District                | School | Cuyahoga  | 0                                              | 3,665,814       | (3,665,814)      | 0                             | 0                          | 5,060,000                                    |
| North Olmsted City School District           | School | Cuyahoga  | 0                                              | 233,000         | (233,000)        | 0                             | 0                          | 0                                            |
| North Royalton City School District          | School | Cuyahoga  | 0                                              | 118,000         | (118,000)        | 0                             | 0                          | 8,322                                        |
| Olmsted Falls City School District           | School | Cuyahoga  | 0                                              | 700,000         | (700,000)        | 0                             | 0                          | 0                                            |
| Orange City School District                  | School | Cuyahoga  | 0                                              | 3,410,000       | (3,410,000)      | 0                             | 0                          | 5,255                                        |
| Parma City School District                   | School | Cuyahoga  | 0                                              | 592,240         | (591,807)        | 0                             | 0                          | 1,946,650                                    |
| Richmond Heights Local School District       | School | Cuyahoga  | 0                                              | 286,993         | (456,413)        | 0                             | 0                          | (166,720)                                    |
| Rocky River City School District             | School | Cuyahoga  | 0                                              | 310,000         | (310,000)        | 0                             | 0                          | 590,055                                      |
| Shaker Heights City School District          | School | Cuyahoga  | 0                                              | 2,672,528       | (2,672,528)      | 2,363                         | 0                          | 2,363                                        |
| Solon City School District                   | School | Cuyahoga  | 0                                              | 50,000          | (50,000)         | 0                             | 0                          | 6,400                                        |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 0                                              | 651,500         | (651,500)        | 0                             | 0                          | 559,250                                      |
| Strongsville City School District            | School | Cuyahoga  | 0                                              | 250,276         | (250,276)        | 0                             | 0                          | 28,985                                       |
| Warrensville Heights City School District    | School | Cuyahoga  | 0                                              | 252,000         | (252,000)        | 0                             | 0                          | 0                                            |
| Westlake City School District                | School | Cuyahoga  | 0                                              | 65,252          | (65,252)         | 0                             | 0                          | 16,367                                       |
| Greenville City School District              | School | Darke     | 0                                              | 175,024         | (175,024)        | 0                             | 0                          | 45,589,349                                   |
| Ayersville Local School District             | School | Defiance  | 0                                              | 10,500          | (10,500)         | 0                             | 0                          | 621,526                                      |
| Big Walnut Local School District             | School | Delaware  | 0                                              | 0               | 0                | 0                             | 0                          | 2,500                                        |
| Buckeye Valley Local School District         | School | Delaware  | 0                                              | 0               | 0                | 0                             | 0                          | 612,262                                      |
| Delaware City School District                | School | Delaware  | 0                                              | 30,000          | (30,000)         | 0                             | 0                          | 20,472,717                                   |
| Olentangy Local School District              | School | Delaware  | 0                                              | 0               | 0                | 0                             | 0                          | 42,975,256                                   |
| Edison Local School District                 | School | Erie      | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Huron City School District                   | School | Erie      | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Kelleys Island Local School District         | School | Erie      | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Margaretta Local School District             | School | Erie      | 0                                              | 3,759           | (3,759)          | 0                             | 0                          | 0                                            |
| Perkins Local School District                | School | Erie      | 0                                              | 1,529,681       | (1,529,681)      | 0                             | 0                          | 7,064                                        |
| Sandusky City School District                | School | Erie      | 0                                              | 1,976           | (1,976)          | 0                             | 0                          | 535                                          |
| Vermilion Local School District              | School | Erie      | 0                                              | 15,637          | (15,637)         | 10,549                        | 0                          | 170,470                                      |
| Amanda-Clearcreek Local School District      | School | Fairfield | 0                                              | 52,651          | (52,651)         | 0                             | 0                          | 270,073                                      |
| Bloom-Carroll Local School District          | School | Fairfield | 0                                              | 43,826          | (43,826)         | 4,408                         | 0                          | 13,863                                       |
| Fairfield Union Local School District        | School | Fairfield | (9,638,231)                                    | 1,832,599       | (1,832,599)      | 0                             | 0                          | 345,052                                      |
| Lancaster City School District               | School | Fairfield | 0                                              | 470,230         | (470,230)        | 0                             | 0                          | 24,884                                       |
| Liberty Union-Thurston Local School District | School | Fairfield | 0                                              | 0               | 0                | 10,867                        | 0                          | 10,867                                       |
| Pickerington Local School District           | School | Fairfield | 0                                              | 1,000,000       | (1,000,000)      | 0                             | 0                          | 1,669,919                                    |
| Miami Trace Local School District            | School | Fayette   | (5,422,336)                                    | 1,000,000       | (1,000,000)      | 0                             | 0                          | 116,440                                      |
| Washington Court House City School District  | School | Fayette   | (18,026,345)                                   | 6,000           | (6,000)          | 0                             | 0                          | 791,811                                      |

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|-------------------------------------------------|--------|----------|------------------------------------------------|-----------------|------------------|-------------------------------|----------------------------|----------------------------------------------|
| School                                          | Type   | County   | Payment To<br>Refunded<br>Bond Escrow<br>Agent | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing<br>Sources Uses * |
| Canal Winchester Local School District          | School | Franklin | 0                                              | 187,958         | (187,958)        | 320,585                       | 0                          | 645,630                                      |
| Columbus City School District                   | School | Franklin | 0                                              | 1,675,250       | (1,675,250)      | 0                             | 0                          | 324,368                                      |
| Dublin City School District                     | School | Franklin | (13,442,995)                                   | 474,350         | (474,350)        | 0                             | 0                          | 19,029,280                                   |
| Gahanna-Jefferson City School District          | School | Franklin | 0                                              | 1,893,023       | (1,893,023)      | 0                             | 0                          | 1,045,585                                    |
| Grandview Heights City School District          | School | Franklin | 0                                              | 21,488          | (61,488)         | 0                             | 0                          | (40,000)                                     |
| Groveport Madison Local School District         | School | Franklin | 0                                              | 0               | 0                | 0                             | 0                          | 35,639                                       |
| Hamilton Local School District                  | School | Franklin | 0                                              | 129,307         | (129,307)        | 0                             | 0                          | 0                                            |
| Hilliard City School District                   | School | Franklin | 0                                              | 331,820         | (331,820)        | 0                             | 0                          | 0                                            |
| New Albany-Plain Local School District          | School | Franklin | 0                                              | 269,390         | (269,390)        | 0                             | 0                          | 439,285                                      |
| Southwestern City School District               | School | Franklin | 0                                              | 1,291,140       | (1,291,140)      | 0                             | 0                          | 24,688                                       |
| Upper Arlington City School District            | School | Franklin | 0                                              | 630,315         | (630,315)        | 0                             | 0                          | 0                                            |
| Westerville City School District                | School | Franklin | 0                                              | 3,072,463       | (3,072,463)      | 0                             | 0                          | 278,528                                      |
| Whitehall City School District                  | School | Franklin | 0                                              | 0               | 0                | 0                             | 0                          | 12,000                                       |
| Worthington City School District                | School | Franklin | (9,651,308)                                    | 1,101,619       | (1,932,978)      | 0                             | 0                          | (648,565)                                    |
| Archbold Area Local School District             | School | Fulton   | 0                                              | 121,350         | (121,350)        | 0                             | 0                          | 1,174                                        |
| Wauseon Exempted Village School District        | School | Fulton   | 0                                              | 0               | 0                | 0                             | 0                          | 17,591                                       |
| Gallia Local School District                    | School | Gallia   | 0                                              | 262,694         | (262,694)        | 0                             | 0                          | 9,400                                        |
| Gallipolis City School District                 | School | Gallia   | 0                                              | 15,809          | (15,809)         | 0                             | 0                          | 0                                            |
| Berkshire Local School District                 | School | Geauga   | 0                                              | 65,000          | (340,000)        | 0                             | 0                          | (33,851)                                     |
| Cardinal Local School District                  | School | Geauga   | 0                                              | 152,500         | (152,500)        | 0                             | 0                          | 0                                            |
| Kenston Local School District                   | School | Geauga   | 0                                              | 142,330         | (142,330)        | 0                             | 0                          | 0                                            |
| Ledgemont Local School District                 | School | Geauga   | 0                                              | 70,811          | (70,811)         | 0                             | 0                          | 0                                            |
| West Geauga Local School District               | School | Geauga   | 0                                              | 0               | 0                | 0                             | 0                          | 6,290                                        |
| Beavercreek City School District                | School | Greene   | 0                                              | 1,919,667       | (1,919,667)      | 0                             | 0                          | 0                                            |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 0                                              | 0               | 0                | 0                             | 0                          | 3,852,268                                    |
| Cedar Cliff Local School District               | School | Greene   | 0                                              | 79,762          | (79,762)         | 0                             | 0                          | 0                                            |
| Fairborn City School District                   | School | Greene   | 0                                              | 10,107          | (10,107)         | 0                             | 0                          | 10,000                                       |
| Greeneview Local School District                | School | Greene   | 0                                              | 587,000         | (587,000)        | 28,248                        | 0                          | 523,543                                      |
| Xenia Community School District                 | School | Greene   | 0                                              | 10,000          | (10,000)         | 0                             | 0                          | 0                                            |
| Yellow Springs Exempted Village School District | School | Greene   | 0                                              | 7,524           | (7,524)          | 0                             | 0                          | 0                                            |
| Cambridge City School District                  | School | Guernsey | 0                                              | 0               | 0                | 0                             | 0                          | 8,800                                        |
| East Guernsey Local School District             | School | Guernsey | (729,984)                                      | 0               | 0                | 0                             | 7,019                      | 26,196                                       |
| Rolling Hills Local School District             | School | Guernsey | 0                                              | 171,240         | (171,240)        | 0                             | 0                          | 0                                            |
| Cincinnati City School District                 | School | Hamilton | 0                                              | 15,688,015      | (15,688,015)     | 0                             | 0                          | 0                                            |
| Deer Park Community City School District        | School | Hamilton | 0                                              | 1,094,954       | (1,094,954)      | 0                             | 0                          | 0                                            |
| Finneytown Local School District                | School | Hamilton | 0                                              | 3,500           | (3,500)          | 0                             | 0                          | 4,502,323                                    |
| Forest Hills Local School District              | School | Hamilton | (3,085,000)                                    | 808,767         | (808,767)        | 0                             | 0                          | 78,130                                       |
| Indian Hill Exempted Village School District    | School | Hamilton | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Loveland City School District                   | School | Hamilton | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Madeira City School District                    | School | Hamilton | 0                                              | 1,200,000       | (1,200,000)      | 0                             | 0                          | 240,323                                      |
| Mariemont City School District                  | School | Hamilton | 0                                              | 25,000          | (25,000)         | 0                             | 0                          | 877                                          |
| Mt. Healthy City School District                | School | Hamilton | 0                                              | 141,330         | (141,330)        | 0                             | 0                          | 10,827                                       |
| North College Hill City School District         | School | Hamilton | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Northwest Local School District                 | School | Hamilton | 0                                              | 60,000          | (60,000)         | 0                             | 0                          | 0                                            |

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|-------------------------------------------------|--------|-----------|------------------------------------------------|-----------------|------------------|-------------------------------|----------------------------|----------------------------------------------|
| School                                          | Type   | County    | Payment To<br>Refunded<br>Bond Escrow<br>Agent | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing<br>Sources Uses * |
| Norwood City School District                    | School | Hamilton  | 0                                              | 643,299         | (643,299)        | 0                             | 0                          | 0                                            |
| Oak Hills Local School District                 | School | Hamilton  | 0                                              | 40,000          | (40,000)         | 0                             | 0                          | 0                                            |
| Princeton City School District                  | School | Hamilton  | 0                                              | 1,320,805       | (1,320,805)      | 0                             | 0                          | 0                                            |
| Reading Community City School District          | School | Hamilton  | 0                                              | 50,350          | (50,350)         | 7,252                         | 0                          | 7,252                                        |
| Southwest Local School District                 | School | Hamilton  | 0                                              | 212,269         | (212,269)        | 0                             | 0                          | 950                                          |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 0                                              | 331,444         | (331,444)        | 0                             | 0                          | 0                                            |
| Sycamore Community City School District         | School | Hamilton  | 0                                              | 3,525,200       | (3,525,200)      | 0                             | 0                          | 0                                            |
| Three Rivers Local School District              | School | Hamilton  | 0                                              | 1,398,922       | (1,398,922)      | 0                             | 0                          | 5,960                                        |
| Winton Woods City School District               | School | Hamilton  | 0                                              | 0               | 0                | 0                             | 0                          | 1,500                                        |
| Wyoming City School District                    | School | Hamilton  | 0                                              | 26,000          | (26,000)         | 0                             | 0                          | 0                                            |
| Arcadia Local School District                   | School | Hancock   | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Arlington Local School District                 | School | Hancock   | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Findlay City School District                    | School | Hancock   | 0                                              | 22,574          | (22,574)         | 0                             | 0                          | 0                                            |
| Liberty Benton Local School District            | School | Hancock   | 0                                              | 460,428         | (460,428)        | 0                             | 0                          | 0                                            |
| Van Buren Local School District                 | School | Hancock   | 0                                              | 0               | 0                | 0                             | 0                          | 34,604                                       |
| Conotton Valley Union Local School District     | School | Harrison  | 0                                              | 0               | 0                | 0                             | 0                          | 162,044                                      |
| Holgate Local School District                   | School | Henry     | 0                                              | 19,388          | (7,878)          | 0                             | 0                          | 11,510                                       |
| Liberty Center Local School District            | School | Henry     | 0                                              | 50,000          | (50,000)         | 0                             | 0                          | 0                                            |
| Napoleon Area City School District              | School | Henry     | 0                                              | 357,196         | (357,196)        | 0                             | 0                          | 920,777                                      |
| Patrick Henry Local School District             | School | Henry     | 0                                              | 65,251          | 0                | 0                             | 0                          | 65,251                                       |
| Fairfield Local School District                 | School | Highland  | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Greenfield Exempted Village School District     | School | Highland  | 0                                              | 767,761         | (767,761)        | 0                             | 0                          | 0                                            |
| Hillsboro City School District                  | School | Highland  | 0                                              | 982,513         | (982,513)        | 0                             | 0                          | 4,018                                        |
| Lynchburg Clay Local School District            | School | Highland  | 0                                              | 279,985         | (279,985)        | 0                             | 0                          | 600,000                                      |
| Logan-Hocking Local School District             | School | Hocking   | 0                                              | 845,500         | (845,500)        | 0                             | 0                          | 293,331                                      |
| East Holmes Local School District               | School | Holmes    | 0                                              | 0               | 0                | 40,032                        | 0                          | 40,482                                       |
| West Holmes Local School District               | School | Holmes    | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Bellevue City School District                   | School | Huron     | 0                                              | 75,720          | (75,720)         | 0                             | 0                          | 3,038,385                                    |
| Monroeville Local School District               | School | Huron     | 0                                              | 80,500          | (80,500)         | 0                             | 0                          | 0                                            |
| New London Local School District                | School | Huron     | 0                                              | 0               | 0                | 19,146                        | 0                          | 23,176                                       |
| Norwalk City School District                    | School | Huron     | 0                                              | 200,000         | (200,000)        | 0                             | 0                          | 0                                            |
| South Central Local School District             | School | Huron     | 0                                              | 30,805          | (30,805)         | 0                             | 0                          | 448,169                                      |
| Western Reserve Local School District           | School | Huron     | 0                                              | 0               | 0                | 0                             | 0                          | 78,130                                       |
| Willard City School District                    | School | Huron     | 0                                              | 58,248          | (58,248)         | 0                             | 0                          | 35,791                                       |
| Wellston City School District                   | School | Jackson   | 0                                              | 169,012         | (169,012)        | 0                             | 0                          | 18,285                                       |
| Buckeye Local School District                   | School | Jefferson | 0                                              | 19,880          | (19,880)         | 54,000                        | 0                          | 54,000                                       |
| Edison Local School District                    | School | Jefferson | 0                                              | 0               | 0                | 0                             | 0                          | 319,246                                      |
| Indian Creek Local School District              | School | Jefferson | 0                                              | 0               | 0                | 0                             | 0                          | 163,327                                      |
| Steubenville City School District               | School | Jefferson | 0                                              | 142,742         | (142,742)        | 0                             | 0                          | 2,750,000                                    |
| Toronto City School District                    | School | Jefferson | 0                                              | 73,699          | (73,699)         | 0                             | 0                          | 0                                            |
| Kirtland Local School District                  | School | Lake      | 0                                              | 50,000          | (50,000)         | 0                             | 0                          | 0                                            |
| Mentor Exempted Village School District         | School | Lake      | 0                                              | 427,201         | (427,201)        | 0                             | 0                          | 259,945                                      |
| Perry Local School District                     | School | Lake      | 0                                              | 1,350,000       | (1,350,000)      | 0                             | 0                          | 0                                            |
| Riverside Local School District                 | School | Lake      | 0                                              | 62,180          | (62,180)         | 0                             | 0                          | 729,572                                      |

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| Other Financing Source (Uses) (Continued)         |        |          |                                                |                 |                  |                               |                            |                                              |
|---------------------------------------------------|--------|----------|------------------------------------------------|-----------------|------------------|-------------------------------|----------------------------|----------------------------------------------|
| School                                            | Type   | County   | Payment To<br>Refunded<br>Bond Escrow<br>Agent | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing<br>Sources Uses * |
| Willoughby-Eastlake City School District          | School | Lake     | 0                                              | 4,348,946       | (4,387,189)      | 0                             | (197,349)                  | 13,094,613                                   |
| Chesapeake Union Exempted Village School District | School | Lawrence | 0                                              | 30,644          | (30,644)         | 0                             | 0                          | 1,028,300                                    |
| Dawson-Bryant Local School District               | School | Lawrence | 0                                              | 375,823         | (375,823)        | 0                             | 0                          | 0                                            |
| Fairland Local School District                    | School | Lawrence | 0                                              | 41,571          | (41,571)         | 11,630                        | 0                          | 11,630                                       |
| Ironton City School District                      | School | Lawrence | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Rock Hill Local School District                   | School | Lawrence | 0                                              | 187,000         | (187,000)        | 0                             | 0                          | 0                                            |
| South Point Local School District                 | School | Lawrence | 0                                              | 78,000          | (78,000)         | 0                             | 0                          | 0                                            |
| Symmes Valley Local School District               | School | Lawrence | 0                                              | 40,000          | (40,000)         | 3,065                         | 0                          | 3,065                                        |
| Granville Exempted Village School District        | School | Licking  | 0                                              | 700,000         | (700,000)        | 0                             | 0                          | 1,327,954                                    |
| Heath City School District                        | School | Licking  | 0                                              | 50,000          | (50,000)         | 0                             | 0                          | 254,956                                      |
| Johnstown-Monroe Local School District            | School | Licking  | 0                                              | 81,186          | (81,186)         | 0                             | 0                          | 15,926                                       |
| Lakewood Local School District                    | School | Licking  | 0                                              | 0               | 0                | 0                             | 0                          | 2,392                                        |
| Licking Heights Local School District             | School | Licking  | 0                                              | 1,865,897       | (1,865,897)      | 18,115                        | 0                          | 484,461                                      |
| Licking Valley Local School District              | School | Licking  | 0                                              | 618,529         | (618,529)        | 377,356                       | 0                          | 377,366                                      |
| Newark City School District                       | School | Licking  | (19,688,517)                                   | 0               | 0                | 0                             | 0                          | 408,778                                      |
| North Fork Local School District                  | School | Licking  | 0                                              | 64,451          | (64,451)         | 0                             | 0                          | 419,428                                      |
| Northridge Local School District                  | School | Licking  | 0                                              | 992             | (992)            | 0                             | 0                          | 0                                            |
| Riverside Local School District                   | School | Logan    | 0                                              | 72,161          | (72,161)         | 0                             | 0                          | 0                                            |
| Amherst Exempted Village School District          | School | Lorain   | 0                                              | 30,000          | (30,000)         | 0                             | 0                          | 200,000                                      |
| Avon Lake City School District                    | School | Lorain   | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Avon Local School District                        | School | Lorain   | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Columbia Local School District                    | School | Lorain   | 0                                              | 151,306         | (151,306)        | 0                             | 0                          | 155,861                                      |
| Elyria City School District                       | School | Lorain   | 0                                              | 4,619           | (4,619)          | 0                             | 0                          | 0                                            |
| Firelands Local School District                   | School | Lorain   | 0                                              | 10,000          | (10,000)         | 0                             | 0                          | 434,225                                      |
| Keystone Local School District                    | School | Lorain   | (5,841,626)                                    | 41,900          | (41,900)         | 0                             | 0                          | 136,589                                      |
| Lorain City School District                       | School | Lorain   | 0                                              | 1,453,808       | (1,453,808)      | 224,179                       | 0                          | 225,047                                      |
| Midview Local School District                     | School | Lorain   | 0                                              | 1,243,320       | (1,243,320)      | 0                             | 0                          | 13,433                                       |
| North Ridgeville City School District             | School | Lorain   | 0                                              | 98,014          | (98,014)         | 0                             | 0                          | 67,627,967                                   |
| Oberlin City School District                      | School | Lorain   | 0                                              | 120,077         | (120,077)        | 0                             | 0                          | 0                                            |
| Sheffield-Sheffield Lake City School District     | School | Lorain   | 0                                              | 350,000         | (350,000)        | 0                             | 0                          | 0                                            |
| Wellington Exempted Village School District       | School | Lorain   | 0                                              | 211,759         | (211,759)        | 0                             | 0                          | 206,204                                      |
| Anthony Wayne Local School District               | School | Lucas    | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Oregon City School District                       | School | Lucas    | 0                                              | 93,082          | (93,082)         | 0                             | 0                          | 1,356,966                                    |
| Ottawa Hills Local School District                | School | Lucas    | 0                                              | 38,000          | (38,000)         | 0                             | 0                          | 248                                          |
| Springfield Local School District                 | School | Lucas    | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Sylvania City School District                     | School | Lucas    | 0                                              | 259,598         | (259,598)        | 0                             | 0                          | 8,227,855                                    |
| Toledo City School District                       | School | Lucas    | (36,345,361)                                   | 118,904         | (118,904)        | 0                             | 0                          | 1,066,318                                    |
| Washington Local School District                  | School | Lucas    | 0                                              | 13,500          | (13,500)         | 0                             | 0                          | 6,405                                        |
| Jefferson Local School District                   | School | Madison  | 0                                              | 175,122         | (175,122)        | 0                             | 0                          | 0                                            |
| Jonathan Alder Local School District              | School | Madison  | 0                                              | 390,111         | (390,111)        | 0                             | 0                          | 0                                            |
| London City School District                       | School | Madison  | 0                                              | 219,434         | (219,434)        | 60,000                        | 0                          | 1,087,374                                    |
| Madison-Plains Local School District              | School | Madison  | 0                                              | 636             | (48,736)         | 10,020                        | 0                          | (38,080)                                     |
| Austintown Local School District                  | School | Mahoning | 0                                              | 1,026,605       | (1,026,605)      | 0                             | 0                          | 1,491                                        |
| Boardman Local School District                    | School | Mahoning | 0                                              | 539,800         | (539,800)        | 0                             | 0                          | 5,300                                        |

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|--------------------------------------------|--------|------------|------------------------------------------------|-----------------|------------------|-------------------------------|----------------------------|----------------------------------------------|--|
| School                                     | Type   | County     | Payment To<br>Refunded<br>Bond Escrow<br>Agent | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing<br>Sources Uses * |  |
| Campbell City School District              | School | Mahoning   | 0                                              | 0               | 0                | 0                             | 0                          | 613,991                                      |  |
| Canfield Local School District             | School | Mahoning   | 0                                              | 27,468          | (27,468)         | 0                             | 0                          | 441,245                                      |  |
| Jackson-Milton Local School District       | School | Mahoning   | 0                                              | 31,472          | (31,472)         | 0                             | 0                          | 0                                            |  |
| Lowellville Local School District          | School | Mahoning   | 0                                              | 10,000          | (10,000)         | 0                             | 0                          | 0                                            |  |
| Poland Local School District               | School | Mahoning   | 0                                              | 62,000          | (62,000)         | 0                             | 0                          | 0                                            |  |
| Sebring Local School District              | School | Mahoning   | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| South Range Local School District          | School | Mahoning   | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Springfield Local School District          | School | Mahoning   | 0                                              | 90,002          | (90,002)         | 0                             | 0                          | 6,566,160                                    |  |
| Struthers City School District             | School | Mahoning   | 0                                              | 118,891         | (118,891)        | 0                             | 0                          | 0                                            |  |
| West Branch Local School District          | School | Mahoning   | 0                                              | 178,199         | (178,199)        | 0                             | 0                          | 0                                            |  |
| Western Reserve Local School District      | School | Mahoning   | 0                                              | 54,855          | (54,855)         | 0                             | 0                          | 0                                            |  |
| Youngstown City School District            | School | Mahoning   | 0                                              | 85,392          | (85,392)         | 0                             | 0                          | 0                                            |  |
| Elgin Local School District                | School | Marion     | 0                                              | 3,000           | (3,000)          | 0                             | 0                          | 74,978                                       |  |
| Marion City School District                | School | Marion     | 0                                              | 75,000          | (75,000)         | 0                             | 0                          | 557,735                                      |  |
| Pleasant Local School District             | School | Marion     | 0                                              | 12,467          | (12,467)         | 0                             | 0                          | 20,045                                       |  |
| Ridgedale Local School District            | School | Marion     | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| River Valley Local School District         | School | Marion     | 0                                              | 45,310          | (45,310)         | 0                             | 0                          | 0                                            |  |
| Black River Local School District          | School | Medina     | 0                                              | 302,215         | (302,215)        | 0                             | 0                          | 0                                            |  |
| Brunswick City School District             | School | Medina     | 0                                              | 385,000         | (385,000)        | 0                             | 0                          | 4,455                                        |  |
| Buckeye Local School District              | School | Medina     | 0                                              | 150,932         | (150,932)        | 0                             | 0                          | 0                                            |  |
| Cloverleaf Local School District           | School | Medina     | 0                                              | 116,445         | (116,445)        | 0                             | 0                          | 125                                          |  |
| Highland Local School District             | School | Medina     | 0                                              | 0               | 0                | 7,255,066                     | 0                          | 7,264,866                                    |  |
| Medina City School District                | School | Medina     | 0                                              | 527,170         | (486,690)        | 0                             | 0                          | 52,081                                       |  |
| Wadsworth City School District             | School | Medina     | 0                                              | 5,000           | (5,000)          | 0                             | 0                          | 541,006                                      |  |
| Eastern Local School District              | School | Meigs      | 0                                              | 0               | 0                | 0                             | 0                          | 10,623                                       |  |
| Meigs Local School District                | School | Meigs      | 0                                              | 10,000          | (10,000)         | 5,833                         | 0                          | 5,833                                        |  |
| Southern Local School District             | School | Meigs      | 0                                              | 472,714         | (472,714)        | 0                             | 0                          | 78,578                                       |  |
| Bethel Local School District               | School | Miami      | 0                                              | 10,000          | (10,000)         | 0                             | 0                          | 0                                            |  |
| Covington Exempted Village School District | School | Miami      | 0                                              | 7,788,428       | (7,788,428)      | 0                             | 0                          | 9,284,789                                    |  |
| Miami East Local School District           | School | Miami      | 0                                              | 0               | 0                | 0                             | 0                          | 2,118                                        |  |
| Piqua City School District                 | School | Miami      | 0                                              | 0               | 0                | 0                             | 0                          | 1,000                                        |  |
| Tipp City Exempted Village School District | School | Miami      | 0                                              | 50,000          | (50,000)         | 0                             | 0                          | 0                                            |  |
| Troy City School District                  | School | Miami      | 0                                              | 250,000         | (250,000)        | 0                             | 0                          | 14,389                                       |  |
| Switzerland of Ohio Local School District  | School | Monroe     | 0                                              | 1,700,300       | (1,700,300)      | 3,251                         | 0                          | 41,669                                       |  |
| Brookville Local School District           | School | Montgomery | 0                                              | 96,148          | (96,148)         | 0                             | 0                          | 0                                            |  |
| Centerville City School District           | School | Montgomery | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Dayton City School District                | School | Montgomery | (93,445,000)                                   | 279,315         | (279,315)        | 0                             | 0                          | 2,585,539                                    |  |
| Huber Heights City School District         | School | Montgomery | 0                                              | 32,467          | (32,467)         | 0                             | 0                          | 94,101                                       |  |
| Jefferson Township Local School District   | School | Montgomery | 0                                              | 17,000          | (17,000)         | 0                             | 0                          | 0                                            |  |
| Kettering City School District             | School | Montgomery | 0                                              | 13,500          | (13,500)         | 0                             | 0                          | 2,896,122                                    |  |
| Mad River Local School District            | School | Montgomery | 0                                              | 0               | 0                | 0                             | 0                          | 947,777                                      |  |
| Miamisburg City School District            | School | Montgomery | 0                                              | 3,853           | (3,853)          | 0                             | 0                          | 3,529                                        |  |
| New Lebanon Local School District          | School | Montgomery | 0                                              | 273,425         | (273,425)        | 0                             | 0                          | 526                                          |  |
| Northmont City School District             | School | Montgomery | 0                                              | 2,311           | (2,311)          | 0                             | 0                          | 0                                            |  |

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|----------------------------------------------|--------|------------|------------------------------------------------|-----------------|------------------|-------------------------------|----------------------------|----------------------------------------------|--|
| School                                       | Type   | County     | Payment To<br>Refunded<br>Bond Escrow<br>Agent | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing<br>Sources Uses * |  |
| Northridge Local School District             | School | Montgomery | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Oakwood City School District                 | School | Montgomery | 0                                              | 1,311,556       | (1,311,556)      | 0                             | 0                          | 0                                            |  |
| Trotwood-Madison City School District        | School | Montgomery | 0                                              | 1,471,897       | (540,000)        | 0                             | 0                          | 1,580,839                                    |  |
| Valley View Local School District            | School | Montgomery | 0                                              | 51,538          | (51,538)         | 0                             | 0                          | 547,770                                      |  |
| Vandalia-Butler City School District         | School | Montgomery | 0                                              | 117,393         | (117,393)        | 0                             | 0                          | 220,313                                      |  |
| West Carrollton City School District         | School | Montgomery | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Morgan Local School District                 | School | Morgan     | 0                                              | 275,000         | (275,000)        | 0                             | 0                          | 41,351                                       |  |
| Cardington-Lincoln Local School District     | School | Morrow     | (3,080,000)                                    | 0               | 0                | 0                             | 0                          | 1,173,686                                    |  |
| Highland Local School District               | School | Morrow     | 0                                              | 200,000         | (200,000)        | 0                             | 0                          | 251,349                                      |  |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 0                                              | 0               | 0                | 0                             | 0                          | 155,090                                      |  |
| Northmor Local School District               | School | Morrow     | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| East Muskingum Local School Dist             | School | Muskingum  | 0                                              | 0               | 0                | 0                             | 0                          | 1,500                                        |  |
| Franklin Local School District               | School | Muskingum  | 0                                              | 909,121         | (909,121)        | 0                             | 0                          | 169,670                                      |  |
| Maysville Local School District              | School | Muskingum  | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Tri-Valley Local School District             | School | Muskingum  | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| West Muskingum Local School District         | School | Muskingum  | 0                                              | 3,456,932       | (3,456,932)      | 0                             | 0                          | 3,392                                        |  |
| Zanesville City School District              | School | Muskingum  | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Caldwell Exempted Village School District    | School | Noble      | 0                                              | 20,000          | (20,000)         | 0                             | 0                          | 0                                            |  |
| Noble Local School District                  | School | Noble      | 0                                              | 53,911          | (53,911)         | 0                             | 0                          | 8,721                                        |  |
| Crooksville Exempted Village School District | School | Perry      | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Circleville City School District             | School | Pickaway   | 0                                              | 30,000          | (30,000)         | 0                             | 0                          | 0                                            |  |
| Logan Elm Local School District              | School | Pickaway   | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Teays Valley Local School District           | School | Pickaway   | 0                                              | 0               | 0                | 0                             | 0                          | 17,309                                       |  |
| Westfall Local School District               | School | Pickaway   | 0                                              | 18,443          | (18,443)         | 0                             | 0                          | 155,994                                      |  |
| Scioto Valley Local School District          | School | Pike       | 0                                              | 58,500          | (532,207)        | 0                             | 0                          | (473,707)                                    |  |
| Waverly City School District                 | School | Pike       | 0                                              | 909,998         | (909,998)        | 0                             | 0                          | 2,013,200                                    |  |
| Western Local School District                | School | Pike       | 0                                              | 9,502           | (9,502)          | 0                             | 0                          | 10,048                                       |  |
| Aurora City School District                  | School | Portage    | (16,580,182)                                   | 0               | 0                | 0                             | 0                          | 342,157                                      |  |
| Crestwood Local School District              | School | Portage    | 0                                              | 64,136          | (64,136)         | 1,230                         | 0                          | 2,643                                        |  |
| Field Local School District                  | School | Portage    | (9,768,037)                                    | 12,352          | (12,352)         | 0                             | 0                          | 457,700                                      |  |
| James A. Garfield Local School District      | School | Portage    | 0                                              | 0               | 0                | 0                             | 0                          | 3,858                                        |  |
| Kent City School District                    | School | Portage    | 0                                              | 487,480         | (487,480)        | 0                             | 0                          | 0                                            |  |
| Ravenna City School District                 | School | Portage    | 0                                              | 610,115         | (610,115)        | 0                             | 0                          | 1,000,000                                    |  |
| Rootstown Local School District              | School | Portage    | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Southeast Local School District              | School | Portage    | 0                                              | 0               | 0                | 3,290                         | 0                          | 3,290                                        |  |
| Streetsboro City School District             | School | Portage    | 0                                              | 31,637,651      | (31,637,651)     | 0                             | 0                          | 39,313,866                                   |  |
| Waterloo Local School District               | School | Portage    | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |  |
| Windham Exempted Village School District     | School | Portage    | 0                                              | 255,687         | (255,687)        | 0                             | 0                          | 91,204                                       |  |
| Tri-County North Local School District       | School | Preble     | 0                                              | 37,321          | (37,321)         | 0                             | 0                          | 0                                            |  |
| Clear Fork Valley Local School District      | School | Richland   | 0                                              | 375,877         | (375,877)        | 0                             | 0                          | 0                                            |  |
| Crestview Local School District              | School | Richland   | 0                                              | 10,000          | (10,000)         | 0                             | 0                          | 0                                            |  |
| Lucas Local School District                  | School | Richland   | 0                                              | 80,494          | (80,494)         | 0                             | 0                          | 0                                            |  |
| Madison Local School District                | School | Richland   | (18,243,681)                                   | 0               | 0                | 0                             | 0                          | (103,498)                                    |  |
| Mansfield City School District               | School | Richland   | 0                                              | 0               | (1,163,000)      | 0                             | 0                          | (1,083,917)                                  |  |

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|------------------------------------------------------|--------|----------|------------------------------------------------|-----------------|------------------|-------------------------------|----------------------------|----------------------------------------------|
| School                                               | Type   | County   | Payment To<br>Refunded<br>Bond Escrow<br>Agent | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing<br>Sources Uses * |
| Ontario Local School District                        | School | Richland | 0                                              | 0               | 0                | 0                             | 0                          | 364,322                                      |
| Plymouth Local School District                       | School | Richland | 0                                              | 16,000          | (16,000)         | 0                             | 0                          | 0                                            |
| Shelby City School District                          | School | Richland | 0                                              | 0               | 0                | 0                             | 0                          | 216,895                                      |
| Adena Local School District                          | School | Ross     | 0                                              | 116,387         | (116,387)        | 0                             | 0                          | 145,666                                      |
| Chillicothe City School District                     | School | Ross     | 0                                              | 500,000         | (500,000)        | 6,818                         | 0                          | 6,818                                        |
| Huntington Local School District                     | School | Ross     | 0                                              | 0               | 0                | 0                             | 0                          | 283,749                                      |
| Paint Valley Local School District                   | School | Ross     | 0                                              | 24,001          | (24,001)         | 0                             | 0                          | 0                                            |
| Southeastern Local School District                   | School | Ross     | 0                                              | 71,017          | (71,017)         | 0                             | 0                          | 0                                            |
| Union-Scioto Local School District                   | School | Ross     | 0                                              | 144,695         | (324,695)        | 0                             | 0                          | 19,773                                       |
| Zane Trace Local School District                     | School | Ross     | 0                                              | 0               | 0                | 14,096                        | 0                          | 14,096                                       |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | (2,288,819)                                    | 1,628,067       | (1,628,067)      | 0                             | 0                          | 89,857                                       |
| Fremont City School District                         | School | Sandusky | 0                                              | 201,053         | 0                | 0                             | 0                          | 201,053                                      |
| Gibsonburg Exempted Village School District          | School | Sandusky | 0                                              | 0               | 0                | 0                             | 0                          | 299,392                                      |
| Woodmore Local School District                       | School | Sandusky | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Bloom Vernon Local School District                   | School | Scioto   | 0                                              | 3,430           | (3,430)          | 0                             | 0                          | 2,648                                        |
| Clay Local School District                           | School | Scioto   | 0                                              | 39,848          | (39,848)         | 0                             | 0                          | 0                                            |
| Green Local School District                          | School | Scioto   | 0                                              | 7,163           | (7,163)          | 0                             | 0                          | 0                                            |
| Minford Local School District                        | School | Scioto   | 0                                              | 0               | 0                | 0                             | 0                          | 30,069                                       |
| New Boston Local School District                     | School | Scioto   | 0                                              | 146,170         | (146,170)        | 0                             | 0                          | 0                                            |
| Northwest Local School District                      | School | Scioto   | 0                                              | 127,500         | (127,500)        | 30,176                        | 0                          | 30,176                                       |
| Portsmouth City School District                      | School | Scioto   | 0                                              | 0               | 0                | 0                             | 0                          | 242,000                                      |
| Washington-Nile Local School District                | School | Scioto   | 0                                              | 75,000          | (75,000)         | 0                             | 0                          | 0                                            |
| Wheelersburg Local School District                   | School | Scioto   | 0                                              | 25,000          | (25,000)         | 0                             | 0                          | 11,304                                       |
| Bettsville Local School District                     | School | Seneca   | 0                                              | 54,997          | (54,997)         | 0                             | 0                          | 775,000                                      |
| Seneca-East Local School District                    | School | Seneca   | 0                                              | 297,392         | (288,750)        | 0                             | 0                          | 8,642                                        |
| Tiffin City School District                          | School | Seneca   | 0                                              | 0               | 0                | 0                             | 0                          | 1,600,000                                    |
| Anna Local School District                           | School | Shelby   | 0                                              | 0               | 0                | 101,418                       | 0                          | 101,741                                      |
| Botkins Local School District                        | School | Shelby   | 0                                              | 39,172          | (39,172)         | 0                             | 0                          | 0                                            |
| Fort Loramie Local School District                   | School | Shelby   | (315,000)                                      | 8,601           | (8,601)          | 0                             | 0                          | 20                                           |
| Hardin-Houston Local School District                 | School | Shelby   | 0                                              | 15,000          | (15,000)         | 0                             | 0                          | 167,953                                      |
| Russia Local School District                         | School | Shelby   | 0                                              | 0               | 0                | 0                             | 0                          | 425                                          |
| Alliance City School District                        | School | Stark    | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Canton City School District                          | School | Stark    | 0                                              | 654,410         | (654,410)        | 0                             | 0                          | 24,817                                       |
| Canton Local School District                         | School | Stark    | 0                                              | 0               | 0                | 0                             | 0                          | 37,077,883                                   |
| Fairless Local School District                       | School | Stark    | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Jackson Local School District                        | School | Stark    | (11,705,724)                                   | 0               | 0                | 0                             | 0                          | 66,002                                       |
| Lake Local School District                           | School | Stark    | 0                                              | 3,760           | (2,241)          | 0                             | 0                          | 1,519                                        |
| Louisville City School District                      | School | Stark    | 0                                              | 56,431          | (56,431)         | 0                             | 0                          | 327,415                                      |
| Marlington Local School District                     | School | Stark    | 0                                              | 0               | 0                | 0                             | 0                          | 171,048                                      |
| Massillon City School District                       | School | Stark    | 0                                              | 0               | (9,873)          | 4,195                         | 0                          | (5,678)                                      |
| Minerva Local School District                        | School | Stark    | 0                                              | 3,000           | (3,000)          | 0                             | 0                          | 0                                            |
| North Canton City School District                    | School | Stark    | 0                                              | 168,591         | (168,591)        | 0                             | 0                          | 4,155,755                                    |
| Perry Local School District                          | School | Stark    | 0                                              | 52,054          | (52,054)         | 0                             | 0                          | 0                                            |
| Plain Local School District                          | School | Stark    | 0                                              | 0               | 0                | 0                             | 0                          | 1,754                                        |

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| Other Financing Source (Uses) (Continued)      |        |            |                                                |                 |                  |                               |                            |                                              |
|------------------------------------------------|--------|------------|------------------------------------------------|-----------------|------------------|-------------------------------|----------------------------|----------------------------------------------|
| School                                         | Type   | County     | Payment To<br>Refunded<br>Bond Escrow<br>Agent | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing<br>Sources Uses * |
| Sandy Valley Local School District             | School | Stark      | 0                                              | 67,064          | (67,064)         | 0                             | 0                          | 0                                            |
| Tuslaw Local School District                   | School | Stark      | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Akron City School District                     | School | Summit     | 0                                              | 60,070          | (10,170)         | 0                             | 0                          | 49,900                                       |
| Barberton City School District                 | School | Summit     | 0                                              | 87,080          | (87,080)         | 0                             | 0                          | 190,681                                      |
| Copley-Fairlawn City School District           | School | Summit     | 0                                              | 56,000          | (56,000)         | 0                             | 0                          | 0                                            |
| Coventry Local School District                 | School | Summit     | 0                                              | 21,691,579      | (21,691,579)     | 0                             | 93,203                     | 30,544,819                                   |
| Cuyahoga Falls City School District            | School | Summit     | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Green Local School District                    | School | Summit     | 0                                              | 0               | 0                | 0                             | 0                          | 1,718,541                                    |
| Hudson City School District                    | School | Summit     | 0                                              | 1,006,000       | (1,006,000)      | 0                             | 0                          | 921,077                                      |
| Mogadore Local School District                 | School | Summit     | 0                                              | 215,535         | (215,535)        | 0                             | 0                          | 0                                            |
| Nordonia Hills City School District            | School | Summit     | 0                                              | 43,277          | (43,277)         | 0                             | 0                          | 731,799                                      |
| Norton City School District                    | School | Summit     | 0                                              | 0               | 0                | 0                             | 0                          | 23,237,069                                   |
| Revere Local School District                   | School | Summit     | (4,012,637)                                    | 282,185         | (282,185)        | 0                             | 0                          | (51,043)                                     |
| Springfield Local School District              | School | Summit     | 0                                              | 1,290,915       | (1,290,915)      | 0                             | 0                          | 1,400                                        |
| Stow-Munroe Falls City School District         | School | Summit     | 0                                              | 195,092         | (195,092)        | 0                             | 0                          | 865,430                                      |
| Tallmadge City School District                 | School | Summit     | 0                                              | 0               | 0                | 0                             | 0                          | 6,000                                        |
| Twinsburg City School District                 | School | Summit     | (15,507,360)                                   | 3,961           | (3,961)          | 0                             | 0                          | 570,428                                      |
| Woodridge Local School District                | School | Summit     | 0                                              | 97,200          | (97,200)         | 0                             | 0                          | 28,565                                       |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Bristol Local School District                  | School | Trumbull   | 0                                              | 0               | 0                | 0                             | 0                          | 1,800                                        |
| Brookfield Local School District               | School | Trumbull   | 0                                              | 24,642          | (24,642)         | 0                             | 0                          | 0                                            |
| Champion Local School District                 | School | Trumbull   | 0                                              | 62,600          | (62,600)         | 0                             | 0                          | 0                                            |
| Girard City School District                    | School | Trumbull   | 0                                              | 63,468          | (63,468)         | 0                             | 0                          | 0                                            |
| Howland Local School District                  | School | Trumbull   | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Hubbard Exempted Village School District       | School | Trumbull   | 0                                              | 11,000          | (11,000)         | 0                             | 0                          | 1,520,000                                    |
| Joseph Badger Local School District            | School | Trumbull   | 0                                              | 230,862         | (230,862)        | 0                             | 0                          | 5,000                                        |
| Labrae Local School District                   | School | Trumbull   | 0                                              | 0               | 0                | 0                             | 0                          | 6,263                                        |
| Lakeview Local School District                 | School | Trumbull   | 0                                              | 172             | (172)            | 0                             | 0                          | 0                                            |
| Liberty Local School District                  | School | Trumbull   | 0                                              | 34,500          | (34,500)         | 0                             | (54,187)                   | 4,433,882                                    |
| Lordstown Local School District                | School | Trumbull   | 0                                              | 146,000         | (146,000)        | 0                             | 0                          | 0                                            |
| Maplewood Local School District                | School | Trumbull   | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Mathews Local School District                  | School | Trumbull   | 0                                              | 148,270         | (148,270)        | 0                             | 0                          | 0                                            |
| McDonald Local School District                 | School | Trumbull   | 0                                              | 203,550         | (203,550)        | 0                             | 0                          | 0                                            |
| Newton Falls Exempted Village School District  | School | Trumbull   | 0                                              | 6,402           | (6,402)          | 0                             | 0                          | 0                                            |
| Niles City School District                     | School | Trumbull   | 0                                              | 37,613          | (37,613)         | 0                             | 0                          | 800,000                                      |
| Southington Local School District              | School | Trumbull   | 0                                              | 72,592          | (72,592)         | 0                             | 0                          | 4,929                                        |
| Warren City School District                    | School | Trumbull   | 0                                              | 44,000          | (44,000)         | 46,300                        | 0                          | 50,832                                       |
| Weathersfield Local School District            | School | Trumbull   | 0                                              | 0               | 0                | 0                             | 0                          | 316,280                                      |
| Claymont City School District                  | School | Tuscarawas | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Dover City School District                     | School | Tuscarawas | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Garaway Local School District                  | School | Tuscarawas | 0                                              | 20,000          | (20,000)         | 0                             | 0                          | 0                                            |
| Indian Valley Local School District            | School | Tuscarawas | 0                                              | 0               | 0                | 0                             | 0                          | 3,700                                        |
| New Philadelphia City School District          | School | Tuscarawas | 0                                              | 506,387         | (506,387)        | 0                             | 0                          | 2,990,000                                    |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 0                                              | 58,755          | (58,755)         | 0                             | 0                          | 0                                            |



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| Other Financing Source (Uses) (Continued)   |        |            |                                                |                 |                  |                               |                            |                                              |
|---------------------------------------------|--------|------------|------------------------------------------------|-----------------|------------------|-------------------------------|----------------------------|----------------------------------------------|
| School                                      | Type   | County     | Payment To<br>Refunded<br>Bond Escrow<br>Agent | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing<br>Sources Uses * |
| Tuscarawas Valley Local School District     | School | Tuscarawas | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Fairbanks Local School District             | School | Union      | 0                                              | 39,946          | (39,946)         | 0                             | 0                          | 0                                            |
| Marysville Exempted Village School District | School | Union      | (19,545,270)                                   | 2,191,233       | (2,191,233)      | 0                             | 0                          | 276,198                                      |
| North Union Local School District           | School | Union      | 0                                              | 0               | 0                | 0                             | 0                          | 2,800                                        |
| Lincolnview Local School District           | School | Van Wert   | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Vinton Local School District                | School | Vinton     | 0                                              | 98,705          | (98,705)         | 1,700                         | 0                          | 461,700                                      |
| Carlisle Local School District              | School | Warren     | 0                                              | 0               | 0                | 0                             | 0                          | 290,040                                      |
| Franklin City School District               | School | Warren     | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Kings Local School District                 | School | Warren     | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Little Miami Local School District          | School | Warren     | 0                                              | 0               | 0                | 0                             | 0                          | 5,500                                        |
| Mason City School District                  | School | Warren     | 0                                              | 15,819,900      | (15,819,900)     | 0                             | 0                          | 0                                            |
| Springboro Community City School District   | School | Warren     | 0                                              | 366,910         | (366,910)        | 0                             | 0                          | 309,164                                      |
| Belpre City School District                 | School | Washington | 0                                              | 0               | 0                | 0                             | 0                          | 570,000                                      |
| Frontier Local School District              | School | Washington | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Warren Local School District                | School | Washington | 0                                              | 8,702           | 0                | 1,601                         | (8,702)                    | 1,601                                        |
| Wolf Creek Local School District            | School | Washington | 0                                              | 6,408           | (6,408)          | 0                             | 0                          | 0                                            |
| Chippewa Local School District              | School | Wayne      | 0                                              | 439,937         | (439,937)        | 0                             | 0                          | 0                                            |
| Dalton Local School District                | School | Wayne      | 0                                              | 0               | 0                | 0                             | 0                          | 0                                            |
| Wooster City School District                | School | Wayne      | 0                                              | 30,000          | (30,000)         | 0                             | 0                          | 303,988                                      |
| Bowling Green City School District          | School | Wood       | 0                                              | 0               | (40,000)         | 16,353                        | (748)                      | 1,496                                        |
| Eastwood Local School District              | School | Wood       | 0                                              | 46,356          | (46,356)         | 695,665                       | 0                          | 695,665                                      |
| North Baltimore Local School District       | School | Wood       | 0                                              | 7,858           | (7,858)          | 0                             | 0                          | 0                                            |
| Otsego Local School District                | School | Wood       | 0                                              | 108,997         | (108,997)        | 0                             | 0                          | 566,162                                      |
| Perrysburg Exempted Village School District | School | Wood       | 0                                              | 4,590           | (4,590)          | 0                             | 0                          | 4,078,094                                    |
| Rossford Exempted Village School District   | School | Wood       | 0                                              | 105,918         | 0                | 0                             | 0                          | 105,918                                      |

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| Special And Extraordinary Items                           |         |            |              |                    |                                           | Fund Balances |                   |                      |             |
|-----------------------------------------------------------|---------|------------|--------------|--------------------|-------------------------------------------|---------------|-------------------|----------------------|-------------|
| School                                                    | Type    | County     | Special Item | Extraordinary Item | * Total Special And Extraordinary Items * | Net Change    | Beginning Of Year | Increase Decrease In | End Of Year |
|                                                           |         |            |              |                    | Inventory Or Prepaid Assets               |               |                   |                      |             |
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 0            | 0                  | 0                                         | 33,625,502    | 7,296,971         | 0                    | 40,922,473  |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 0            | 0                  | 0                                         | 411,640       | 5,600,392         | 0                    | 6,012,032   |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 0            | 0                  | 0                                         | (1,407,444)   | 9,341,724         | 0                    | 7,934,280   |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 0            | 0                  | 0                                         | 520,544       | 3,867,770         | 0                    | 4,388,314   |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 0            | 0                  | 0                                         | 680,529       | 1,465,990         | 0                    | 2,146,519   |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 0            | 0                  | 0                                         | 61,639        | 8,549,454         | 0                    | 8,611,093   |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 0            | 0                  | 0                                         | 9,897,393     | 13,551,765        | 0                    | 23,449,158  |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 0            | 0                  | 0                                         | 349,919       | 8,389,997         | 0                    | 8,739,916   |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 0            | 0                  | 0                                         | (1,194,490)   | 11,776,539        | 0                    | 10,582,049  |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 0            | 0                  | 0                                         | (334,882)     | 6,965,574         | 0                    | 6,630,692   |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 0            | 0                  | 0                                         | (106,132)     | 710,823           | 0                    | 604,691     |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 0            | 0                  | 0                                         | 2,250,965     | 12,441,535        | (512)                | 14,691,988  |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 0            | 0                  | 0                                         | 279,894       | 9,191,664         | 0                    | 9,471,558   |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 0            | 0                  | 0                                         | 1,877,575     | 30,185,867        | 0                    | 32,063,442  |
| Ehove Career Center                                       | CC/JVSD | Erie       | 0            | 0                  | 0                                         | (7,458,793)   | 12,761,674        | 516                  | 5,303,397   |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 0            | 0                  | 0                                         | (64,988)      | 19,473,650        | 0                    | 19,408,662  |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 0            | 0                  | 0                                         | 810,525       | 6,455,189         | 0                    | 7,265,714   |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 0            | 0                  | 0                                         | 1,797,757     | 6,722,771         | 0                    | 8,520,528   |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 0            | 0                  | 0                                         | 5,002,095     | 39,283,839        | 0                    | 44,285,934  |
| Four County Career Center                                 | CC/JVSD | Henry      | 0            | 0                  | 0                                         | (2,547,239)   | 10,871,399        | 0                    | 8,324,160   |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 0            | 0                  | 0                                         | 260,571       | 672,155           | 0                    | 932,726     |
| Knox County Career Center                                 | CC/JVSD | Knox       | 0            | 0                  | 0                                         | (54,465)      | 11,480,604        | 0                    | 11,426,139  |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 0            | 0                  | 0                                         | (1,815,342)   | 6,563,625         | 0                    | 4,748,283   |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 0            | 0                  | 0                                         | (2,851,634)   | 6,105,598         | 0                    | 3,253,964   |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 0            | 0                  | 0                                         | 2,073,251     | 9,072,027         | 0                    | 11,145,278  |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 0            | 0                  | 0                                         | 720,563       | 9,186,145         | 0                    | 9,906,708   |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 0            | 0                  | 0                                         | 1,912,997     | 8,184,546         | 0                    | 10,097,543  |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 0            | 0                  | 0                                         | 1,089,893     | 9,167,606         | 0                    | 10,257,499  |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 0            | 0                  | 0                                         | (68,945)      | 21,607,819        | 0                    | 21,538,874  |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 0            | 0                  | 0                                         | (927,272)     | 3,825,649         | 0                    | 2,898,377   |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 0            | 0                  | 0                                         | 1,998,062     | 9,844,828         | 0                    | 11,842,890  |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 0            | 0                  | 0                                         | 2,891,450     | 6,541,608         | 0                    | 9,433,058   |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 0            | 0                  | 0                                         | 475,689       | 5,037,050         | 0                    | 5,512,739   |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 0            | 0                  | 0                                         | (6,682,719)   | 36,761,870        | 0                    | 30,079,151  |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 0            | 0                  | 0                                         | 546,310       | 4,653,969         | 0                    | 5,200,279   |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 0            | 0                  | 0                                         | 2,913,375     | 22,235,441        | 0                    | 25,148,816  |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 0            | 0                  | 0                                         | (580,184)     | 16,362,059        | 804                  | 15,782,679  |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 0            | 0                  | 0                                         | 1,923,617     | 12,215,189        | 0                    | 14,138,806  |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 0            | 0                  | 0                                         | 1,488,407     | 13,784,805        | 0                    | 15,273,212  |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 0            | 0                  | 0                                         | 367,914       | 7,453,708         | 0                    | 7,821,622   |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 0            | 0                  | 0                                         | (1,129,215)   | 9,627,751         | 0                    | 8,498,536   |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 0            | 0                  | 0                                         | (1,486,466)   | 9,991,018         | 0                    | 8,504,552   |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 0            | 0                  | 0                                         | (682,104)     | 7,990,460         | 0                    | 7,308,356   |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 0            | 0                  | 0                                         | (73,852)      | 19,044,960        | 0                    | 18,971,108  |

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|------------------------------------------------|---------|------------|--------------|--------------------|-------------------------------------------|---------------|-------------------|----------------------|-------------|
| School                                         | Type    | County     | Special Item | Extraordinary Item | * Total Special And Extraordinary Items * | Net Change    | Beginning Of Year | Increase Decrease In | End Of Year |
|                                                |         |            |              |                    | Inventory Or Prepaid Assets               |               |                   |                      |             |
| Vantage Career Center                          | CC/JVSD | Van Wert   | 0            | 0                  | 0                                         | 1,217,046     | 8,651,516         | 0                    | 9,868,562   |
| Warren County Career Center                    | CC/JVSD | Warren     | 0            | 0                  | 0                                         | (145,756)     | 18,223,689        | 0                    | 18,077,933  |
| Washington County Career Center                | CC/JVSD | Washington | 0            | 0                  | 0                                         | 295,930       | 3,829,953         | 0                    | 4,125,883   |
| Wayne County Schools Career Center             | CC/JVSD | Wayne      | 0            | 0                  | 0                                         | 1,570,703     | 11,631,517        | 0                    | 13,202,220  |
| Penta Career Center                            | CC/JVSD | Wood       | 0            | 0                  | 0                                         | 1,921,280     | 15,226,028        | 0                    | 17,147,308  |
| Athens-Meigs County Educational Service Center | ESC     | Athens     | 0            | 0                  | 0                                         | (131,917)     | 945,785           | 0                    | 813,868     |
| Brown County Educational Service Center        | ESC     | Brown      | 0            | 0                  | 0                                         | 88,523        | 1,636,741         | 0                    | 1,725,264   |
| Clark County Educational Service Center        | ESC     | Clark      | 0            | 0                  | 0                                         | 423,430       | 1,119,443         | 0                    | 1,542,873   |
| Clermont County Educational Service Center     | ESC     | Clermont   | 0            | 0                  | 0                                         | 422,901       | 5,381,383         | 0                    | 5,804,284   |
| Southern Ohio Educational Service Center       | ESC     | Clinton    | 0            | 0                  | 0                                         | (213,845)     | 2,225,289         | 0                    | 2,011,444   |
| Columbiana County Educational Service Center   | ESC     | Columbiana | 0            | 0                  | 0                                         | 680,348       | (56,890)          | 0                    | 623,458     |
| Educational Service Center of Cuyahoga County  | ESC     | Cuyahoga   | 0            | 0                  | 0                                         | (1,080,239)   | 15,036,963        | 0                    | 13,956,724  |
| North Point Educational Service Center         | ESC     | Erie       | 0            | 0                  | 0                                         | 549,287       | 5,836,106         | 0                    | 6,385,393   |
| Fairfield County Educational Service Center    | ESC     | Fairfield  | 0            | 0                  | 0                                         | 313,814       | 1,069,194         | 0                    | 1,383,008   |
| Educational Service Center of Central Ohio     | ESC     | Franklin   | 0            | 0                  | 0                                         | 7,617,023     | 6,365,612         | 0                    | 13,982,635  |
| Northwest Ohio Educational Service Center      | ESC     | Fulton     | 0            | 0                  | 0                                         | 55,483        | 283,321           | 0                    | 338,804     |
| Gallia/Vinton Educational Service Center       | ESC     | Gallia     | 0            | 0                  | 0                                         | 329,555       | 1,091,925         | 0                    | 1,421,480   |
| Geauga County Educational Service Center       | ESC     | Geauga     | 0            | 0                  | 0                                         | 58,895        | 1,176,250         | 0                    | 1,235,145   |
| Greene County Educational Service Center       | ESC     | Greene     | 0            | 0                  | 0                                         | 252,474       | 1,457,882         | 0                    | 1,710,356   |
| Ohio Valley Educational Service Center         | ESC     | Guernsey   | 0            | 0                  | 0                                         | (1,680)       | 4,927             | 0                    | 3,247       |
| Hamilton Educational Service Center            | ESC     | Hamilton   | 0            | 0                  | 0                                         | 2,827,022     | 7,982,762         | 0                    | 10,809,784  |
| Hancock County Educational Service Center      | ESC     | Hancock    | 0            | 0                  | 0                                         | 6,428         | (5,223)           | 0                    | 1,205       |
| Jefferson County Educational Service Center    | ESC     | Jefferson  | 0            | 0                  | 0                                         | 167,492       | 2,224,455         | 0                    | 2,391,947   |
| Knox County Educational Service Center         | ESC     | Knox       | 0            | 0                  | 0                                         | 363,051       | 126,758           | 0                    | 489,809     |
| Lake County Educational Service Center         | ESC     | Lake       | 0            | 0                  | 0                                         | 1,033,162     | 1,327,416         | 0                    | 2,360,578   |
| Lawrence County Educational Service Center     | ESC     | Lawrence   | 0            | 0                  | 0                                         | 471,577       | 1,262,352         | 0                    | 1,733,929   |
| Lorain County Educational Service Center       | ESC     | Lorain     | 0            | 0                  | 0                                         | (178,456)     | 1,881,334         | 0                    | 1,702,878   |
| Educational Service Center of Lake Erie West   | ESC     | Lucas      | 0            | 0                  | 0                                         | 4,090,654     | 2,878,802         | 0                    | 6,969,456   |
| Mahoning County Educational Service Center     | ESC     | Mahoning   | 0            | 0                  | 0                                         | (370,652)     | 1,850,498         | 0                    | 1,479,846   |
| Medina County Educational Service Center       | ESC     | Medina     | 0            | 0                  | 0                                         | 141,027       | 1,079,828         | 0                    | 1,220,855   |
| Miami County Educational Service Center        | ESC     | Miami      | 0            | 0                  | 0                                         | 659,872       | 2,837,563         | 0                    | 3,497,435   |
| Montgomery County Educational Service Center   | ESC     | Montgomery | 0            | 0                  | 0                                         | 419,195       | 15,228,446        | 0                    | 15,647,641  |
| Muskingum Valley Educational Service Center    | ESC     | Muskingum  | 0            | 0                  | 0                                         | (48,682)      | 2,964,302         | 0                    | 2,915,620   |
| Pickaway County Educational Service Center     | ESC     | Pickaway   | 0            | 0                  | 0                                         | 146,875       | 513,944           | 0                    | 660,819     |
| Portage County Educational Service Center      | ESC     | Portage    | 0            | 0                  | 0                                         | (491,640)     | 35,195            | 0                    | (456,445)   |
| Putnam County Educational Service Center       | ESC     | Putnam     | 0            | 0                  | 0                                         | 51,297        | 956,864           | 0                    | 1,008,161   |
| Ross-Pike Educational Service District         | ESC     | Ross       | 0            | 0                  | 0                                         | (74,362)      | 3,011,882         | 0                    | 2,937,520   |
| South Central Ohio Educational Service Center  | ESC     | Scioto     | 0            | 0                  | 0                                         | 150,826       | 1,343,156         | 0                    | 1,493,982   |
| North Central Ohio Educational Service Center  | ESC     | Seneca     | 0            | 0                  | 0                                         | (635,481)     | (662,749)         | 0                    | (1,298,230) |
| Stark County Educational Service Center        | ESC     | Stark      | 0            | 0                  | 0                                         | 606,037       | 921,694           | 0                    | 1,527,731   |
| Summit County Educational Service Center       | ESC     | Summit     | 0            | 0                  | 0                                         | (629,223)     | 4,856,824         | 0                    | 4,227,601   |
| Trumbull County Educational Service Center     | ESC     | Trumbull   | 0            | 0                  | 0                                         | 328,478       | 4,133,676         | 0                    | 4,462,154   |
| East Central Ohio Educational Service Center   | ESC     | Tuscarawas | 0            | 0                  | 0                                         | 103,598       | 817,688           | 0                    | 921,286     |
| Wood County Educational Service Center         | ESC     | Wood       | 0            | 0                  | 0                                         | 440,224       | 4,392,793         | 0                    | 4,833,017   |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
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| Special And Extraordinary Items                          |        |           |              |                    |                                           | Fund Balances |                   |          |             |
|----------------------------------------------------------|--------|-----------|--------------|--------------------|-------------------------------------------|---------------|-------------------|----------|-------------|
| School                                                   | Type   | County    | Special Item | Extraordinary Item | * Total Special And Extraordinary Items * | Net Change    | Beginning Of Year | Increase | End Of Year |
|                                                          |        |           |              |                    | Decrease In Inventory Or Prepaid Assets   |               |                   |          |             |
| Adams County/Ohio Valley School District                 | School | Adams     | 0            | 0                  | 0                                         | 4,349,961     | 17,806,354        | 0        | 22,156,315  |
| Manchester Local School District                         | School | Adams     | 0            | 0                  | 0                                         | (699,454)     | 11,324,665        | 0        | 10,625,211  |
| Delphos City School District                             | School | Allen     | 0            | 0                  | 0                                         | 392,275       | 460,910           | 0        | 853,185     |
| Ashland City School District                             | School | Ashland   | 0            | 0                  | 0                                         | 3,645,671     | 33,597,773        | 0        | 37,243,444  |
| Hillsdale Local School District                          | School | Ashland   | 0            | 0                  | 0                                         | 613,560       | 614,230           | 0        | 1,227,790   |
| Loudonville-Perrysville Exempted Village School District | School | Ashland   | 0            | 0                  | 0                                         | 211,376       | 3,081,551         | 0        | 3,292,927   |
| Mapleton Local School District                           | School | Ashland   | 0            | 0                  | 0                                         | (409,767)     | 2,688,794         | 0        | 2,279,027   |
| Ashtabula Area City School District                      | School | Ashtabula | 0            | 0                  | 0                                         | 5,720,906     | 10,684,381        | 0        | 16,405,287  |
| Buckeye Local School District                            | School | Ashtabula | 0            | 0                  | 0                                         | (205,484)     | 4,755,850         | 0        | 4,550,366   |
| Conneaut Area City School District                       | School | Ashtabula | 0            | 0                  | 0                                         | (1,116,757)   | 6,127,228         | 0        | 5,010,471   |
| Geneva Area City School District                         | School | Ashtabula | 0            | 0                  | 0                                         | (168,154)     | 10,741,976        | 0        | 10,573,822  |
| Grand Valley Local School District                       | School | Ashtabula | 0            | 0                  | 0                                         | (2,657,872)   | 9,339,940         | 0        | 6,682,068   |
| Jefferson Area Local School District                     | School | Ashtabula | 0            | 0                  | 0                                         | (562,318)     | 7,372,047         | 0        | 6,809,729   |
| Athens City School District                              | School | Athens    | 0            | 22,141             | 22,141                                    | (320,232)     | 12,445,052        | 0        | 12,124,820  |
| Federal-Hocking Local School District                    | School | Athens    | 0            | 0                  | 0                                         | 307,350       | 1,130,679         | 0        | 1,438,029   |
| Nelsonville-York City School District                    | School | Athens    | 0            | 0                  | 0                                         | 855,460       | 5,602,161         | 0        | 6,457,621   |
| Trimble Local School District                            | School | Athens    | 0            | 0                  | 0                                         | 632,342       | 2,364,688         | 0        | 2,997,030   |
| Minster Local School District                            | School | Auglaize  | 0            | 0                  | 0                                         | 993,379       | 2,168,316         | 0        | 3,161,695   |
| New Bremen Local School District                         | School | Auglaize  | 0            | 0                  | 0                                         | (189,778)     | 7,300,320         | 0        | 7,110,542   |
| Barnesville Exempted Village School District             | School | Belmont   | 0            | 0                  | 0                                         | 1,000,102     | 4,959,264         | 0        | 5,959,366   |
| Bellaire Local School District                           | School | Belmont   | 0            | 0                  | 0                                         | 2,605,213     | 1,815,384         | 0        | 4,420,597   |
| Bridgeport Exempted Village School District              | School | Belmont   | 0            | 0                  | 0                                         | 229,308       | 1,996,817         | 0        | 2,226,125   |
| Martins Ferry City School District                       | School | Belmont   | 0            | 0                  | 0                                         | 996,490       | 1,238,535         | 0        | 2,235,025   |
| Shadyside Local School District                          | School | Belmont   | 0            | 0                  | 0                                         | 858,949       | 2,391,382         | 0        | 3,250,331   |
| St. Clairsville-Richland City School District            | School | Belmont   | 0            | 0                  | 0                                         | 135,775       | 366,863           | 0        | 502,638     |
| Union Local School District                              | School | Belmont   | 0            | 0                  | 0                                         | 1,079,413     | 647,168           | 0        | 1,726,581   |
| Eastern Local School District                            | School | Brown     | 0            | 0                  | 0                                         | 750,151       | 3,689,898         | 0        | 4,440,049   |
| Fayetteville-Perry Local School District                 | School | Brown     | 0            | 0                  | 0                                         | 95,883        | 3,103,634         | 0        | 3,199,517   |
| Western Brown Local School District                      | School | Brown     | 0            | 0                  | 0                                         | 1,049,957     | 5,094,894         | 0        | 6,144,851   |
| Edgewood City School District                            | School | Butler    | 0            | 0                  | 0                                         | 2,239,427     | 13,026,163        | 6,815    | 15,272,405  |
| Fairfield City School District                           | School | Butler    | 0            | 0                  | 0                                         | 6,466,247     | 20,374,447        | 0        | 26,840,694  |
| Lakota Local School District                             | School | Butler    | 0            | 0                  | 0                                         | 36,014,432    | 22,901,268        | 0        | 58,915,700  |
| Madison Local School District                            | School | Butler    | 0            | 0                  | 0                                         | (91,406)      | 2,892,658         | 0        | 2,801,252   |
| Middletown City School District                          | School | Butler    | 0            | 0                  | 0                                         | 2,379,763     | (1,252,222)       | 0        | 1,127,541   |
| Monroe Local School District                             | School | Butler    | 0            | 0                  | 0                                         | 4,175,042     | 4,386,991         | 0        | 8,562,033   |
| New Miami Local School District                          | School | Butler    | 0            | 0                  | 0                                         | 271,057       | 3,612,841         | 0        | 3,883,898   |
| Ross Local School District                               | School | Butler    | 0            | 0                  | 0                                         | 2,061,646     | 15,263,735        | 0        | 17,325,381  |
| Talawanda School District                                | School | Butler    | 0            | 0                  | 0                                         | 6,483,888     | 29,145,781        | 0        | 35,629,669  |
| Brown Local School District                              | School | Carroll   | 0            | 0                  | 0                                         | 19,161,681    | 3,980,089         | 0        | 23,141,770  |
| Carrollton Exempted Village School District              | School | Carroll   | 0            | 0                  | 0                                         | (271,605)     | 4,680,414         | 0        | 4,408,809   |
| Mechanicsburg Exempted Village School District           | School | Champaign | 0            | 0                  | 0                                         | 1,344,112     | 1,070,123         | 0        | 2,414,235   |
| Triad Local School District                              | School | Champaign | 0            | 0                  | 0                                         | 154,756       | 925,979           | 0        | 1,080,735   |
| Clark Shawnee Local School District                      | School | Clark     | 0            | 0                  | 0                                         | 715,364       | 2,031,654         | 0        | 2,747,018   |
| Greenon Local School District                            | School | Clark     | 0            | 0                  | 0                                         | (506,495)     | 2,899,168         | 0        | 2,392,673   |

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**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

|                                                           |        |            | Special And Extraordinary Items |                       |                                                    | Fund Balances |                      |                         |                |
|-----------------------------------------------------------|--------|------------|---------------------------------|-----------------------|----------------------------------------------------|---------------|----------------------|-------------------------|----------------|
| School                                                    | Type   | County     | Special<br>Item                 | Extraordinary<br>Item | * Total Special<br>And<br>Extraordinary<br>Items * | Net<br>Change | Beginning<br>Of Year | Increase<br>Decrease In | End<br>Of Year |
|                                                           |        |            |                                 |                       | Inventory Or<br>Prepaid Assets                     |               |                      |                         |                |
| Northeastern Local School District                        | School | Clark      | 0                               | 0                     | 0                                                  | 784,801       | 4,400,015            | 0                       | 5,184,816      |
| Northwestern Local School District                        | School | Clark      | 0                               | 0                     | 0                                                  | (5,403,565)   | 16,789,335           | 0                       | 11,385,770     |
| Southeastern Local School District                        | School | Clark      | 0                               | 0                     | 0                                                  | 263,535       | 6,247,231            | 0                       | 6,510,766      |
| Springfield City School District                          | School | Clark      | 0                               | 0                     | 0                                                  | 6,173,454     | 35,450,791           | 0                       | 41,624,245     |
| Tecumseh Local School District                            | School | Clark      | 0                               | 0                     | 0                                                  | 1,043,552     | 5,331,906            | 0                       | 6,375,458      |
| Batavia Local School District                             | School | Clermont   | 0                               | 0                     | 0                                                  | 2,587,623     | 14,493,692           | 0                       | 17,081,315     |
| Bethel-Tate Local School District                         | School | Clermont   | 0                               | 0                     | 0                                                  | 638,852       | 3,447,968            | 0                       | 4,086,820      |
| Clermont Northeastern Local School District               | School | Clermont   | 0                               | 0                     | 0                                                  | 2,003,073     | 2,285,906            | 0                       | 4,288,979      |
| Felicity-Franklin Local School District                   | School | Clermont   | 0                               | 0                     | 0                                                  | 364,522       | 2,715,645            | 0                       | 3,080,167      |
| Goshen Local School District                              | School | Clermont   | 0                               | 0                     | 0                                                  | 556,486       | 6,100,473            | 0                       | 6,656,959      |
| Milford Exempted Village School District                  | School | Clermont   | 0                               | 0                     | 0                                                  | 8,669,294     | 19,596,600           | 0                       | 28,265,894     |
| New Richmond Exempted Village School District             | School | Clermont   | 0                               | 0                     | 0                                                  | (1,894,497)   | 23,837,355           | 0                       | 21,942,858     |
| West Clermont Local School District                       | School | Clermont   | 0                               | 0                     | 0                                                  | 9,916,874     | 12,310,236           | 0                       | 22,227,110     |
| Williamsburg Local School District                        | School | Clermont   | 0                               | 0                     | 0                                                  | 244,616       | 2,458,720            | 0                       | 2,703,336      |
| Blanchester Local School District                         | School | Clinton    | 0                               | 0                     | 0                                                  | (249,034)     | 4,580,485            | 0                       | 4,331,451      |
| Clinton Massie Local School District                      | School | Clinton    | 0                               | 0                     | 0                                                  | (521,058)     | 3,539,784            | 0                       | 3,018,726      |
| East Clinton Local School District                        | School | Clinton    | 0                               | 0                     | 0                                                  | 825,304       | 4,723,329            | 0                       | 5,548,633      |
| Wilmington City School District                           | School | Clinton    | 0                               | 0                     | 0                                                  | 732,083       | 5,970,693            | 0                       | 6,702,776      |
| Beaver Local School District                              | School | Columbiana | 0                               | 0                     | 0                                                  | 1,258,628     | 23,372,481           | 0                       | 24,631,109     |
| Columbiana Exempted Village School District               | School | Columbiana | 0                               | 0                     | 0                                                  | 410,754       | 3,406,175            | 0                       | 3,816,929      |
| Crestview Local School District                           | School | Columbiana | 100,791                         | 0                     | 100,791                                            | (190,352)     | 1,900,125            | 0                       | 1,709,773      |
| East Liverpool City School District                       | School | Columbiana | 0                               | 0                     | 0                                                  | (242,794)     | 10,023,467           | 0                       | 9,780,673      |
| East Palestine City School District                       | School | Columbiana | 0                               | 0                     | 0                                                  | (218,554)     | 1,484,206            | 0                       | 1,265,652      |
| Lisbon Exempted Village School District                   | School | Columbiana | 0                               | 0                     | 0                                                  | (212,666)     | 4,143,734            | 0                       | 3,931,068      |
| Salem City School District                                | School | Columbiana | 0                               | 0                     | 0                                                  | (356,234)     | 2,135,301            | 0                       | 1,779,067      |
| Southern Local School District                            | School | Columbiana | 0                               | 0                     | 0                                                  | (1,014,386)   | 1,108,067            | 0                       | 93,681         |
| United Local School District                              | School | Columbiana | 0                               | 0                     | 0                                                  | (427,591)     | 5,106,467            | 0                       | 4,678,876      |
| Wellsville Local School District                          | School | Columbiana | 0                               | 0                     | 0                                                  | (166,463)     | 1,930,015            | 0                       | 1,763,552      |
| Coshocton City School District                            | School | Coshocton  | 0                               | 0                     | 0                                                  | (6,321,714)   | 9,223,082            | (252)                   | 2,901,116      |
| Ridgewood Local School District                           | School | Coshocton  | 0                               | 0                     | 0                                                  | 786,895       | 4,444,711            | 0                       | 5,231,606      |
| River View Local School District                          | School | Coshocton  | 0                               | 0                     | 0                                                  | (120,380)     | 6,488,045            | 0                       | 6,367,665      |
| Buckeye Central Local School District                     | School | Crawford   | (739,177)                       | 0                     | (739,177)                                          | 33,552        | 6,126,905            | 0                       | 6,160,457      |
| Bucyrus City School District                              | School | Crawford   | 0                               | 0                     | 0                                                  | (1,948,953)   | 7,157,813            | 0                       | 5,208,860      |
| Colonel Crawford Local School District                    | School | Crawford   | 0                               | 0                     | 0                                                  | 2,041,670     | 3,190,830            | 0                       | 5,232,500      |
| Galion City School District                               | School | Crawford   | 0                               | 0                     | 0                                                  | 451,642       | 3,749,351            | 0                       | 4,200,993      |
| Wynford Local School District                             | School | Crawford   | 0                               | 0                     | 0                                                  | 322,642       | 1,413,334            | 0                       | 1,735,976      |
| Bay Village City School District                          | School | Cuyahoga   | 0                               | 0                     | 0                                                  | (569,784)     | 28,870,919           | 0                       | 28,301,135     |
| Beachwood City School District                            | School | Cuyahoga   | 0                               | 0                     | 0                                                  | 3,180,120     | 30,532,233           | 0                       | 33,712,353     |
| Bedford City School District                              | School | Cuyahoga   | 0                               | 0                     | 0                                                  | (1,341,034)   | 18,439,545           | 0                       | 17,098,511     |
| Berea City School District                                | School | Cuyahoga   | 0                               | 0                     | 0                                                  | 590,304       | 7,857,132            | 0                       | 8,447,436      |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 0                               | 0                     | 0                                                  | 1,273,620     | 14,904,406           | 0                       | 16,178,026     |
| Brooklyn City School District                             | School | Cuyahoga   | 0                               | 0                     | 0                                                  | 23,787,275    | 3,842,854            | 0                       | 27,630,129     |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 0                               | 0                     | 0                                                  | 3,148,976     | 12,329,989           | 0                       | 15,478,965     |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 0                               | 0                     | 0                                                  | 147,527,173   | 48,364,955           | 0                       | 195,892,128    |

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**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Special And Extraordinary Items              |        |           |                 |                       |                                                    | Fund Balances |                      |                         |                |
|----------------------------------------------|--------|-----------|-----------------|-----------------------|----------------------------------------------------|---------------|----------------------|-------------------------|----------------|
| School                                       | Type   | County    | Special<br>Item | Extraordinary<br>Item | * Total Special<br>And<br>Extraordinary<br>Items * | Net<br>Change | Beginning<br>Of Year | Increase<br>Decrease In | End<br>Of Year |
|                                              |        |           |                 |                       | Inventory Or<br>Prepaid Assets                     |               |                      |                         |                |
| Cleveland Municipal School District          | School | Cuyahoga  | 0               | 0                     | 0                                                  | 3,225,144     | 187,938,474          | 0                       | 191,163,618    |
| Cuyahoga Heights Local School District       | School | Cuyahoga  | 852,182         | 0                     | 852,182                                            | 3,540,212     | 3,141,612            | 0                       | 6,681,824      |
| East Cleveland City School District          | School | Cuyahoga  | 0               | 0                     | 0                                                  | (5,119,900)   | 27,183,657           | 0                       | 22,063,757     |
| Euclid City School District                  | School | Cuyahoga  | 0               | 0                     | 0                                                  | 2,020,365     | 7,906,845            | 0                       | 9,927,210      |
| Fairview Park City School District           | School | Cuyahoga  | 0               | 0                     | 0                                                  | 2,666,441     | 18,746,578           | 0                       | 21,413,019     |
| Garfield Heights City School District        | School | Cuyahoga  | 0               | 0                     | 0                                                  | 1,438,248     | 8,378,198            | 0                       | 9,816,446      |
| Independence Local School District           | School | Cuyahoga  | 0               | 0                     | 0                                                  | 2,781,179     | 7,997,789            | 0                       | 10,778,968     |
| Lakewood City School District                | School | Cuyahoga  | 0               | 0                     | 0                                                  | 65,348,938    | 25,468,053           | 0                       | 90,816,991     |
| Maple Heights City School District           | School | Cuyahoga  | 0               | 0                     | 0                                                  | (3,154,533)   | 10,373,933           | 0                       | 7,219,400      |
| Mayfield City School District                | School | Cuyahoga  | 0               | 0                     | 0                                                  | 17,530,673    | 35,978,240           | 0                       | 53,508,913     |
| North Olmsted City School District           | School | Cuyahoga  | 0               | 0                     | 0                                                  | 1,384,917     | 23,011,129           | 0                       | 24,396,046     |
| North Royalton City School District          | School | Cuyahoga  | 0               | 0                     | 0                                                  | 2,583,360     | 15,740,546           | 0                       | 18,323,906     |
| Olmsted Falls City School District           | School | Cuyahoga  | 0               | 0                     | 0                                                  | 2,902,474     | 10,858,248           | 0                       | 13,760,722     |
| Orange City School District                  | School | Cuyahoga  | 0               | 0                     | 0                                                  | 652,552       | 40,907,389           | 0                       | 41,559,941     |
| Parma City School District                   | School | Cuyahoga  | 800,919         | 0                     | 800,919                                            | 6,021,412     | 20,218,402           | 0                       | 26,239,814     |
| Richmond Heights Local School District       | School | Cuyahoga  | 0               | 0                     | 0                                                  | 1,059,314     | 138,701              | 0                       | 1,198,015      |
| Rocky River City School District             | School | Cuyahoga  | 0               | 0                     | 0                                                  | (639,388)     | 12,312,282           | 0                       | 11,672,894     |
| Shaker Heights City School District          | School | Cuyahoga  | 0               | 0                     | 0                                                  | 6,434,448     | 27,947,089           | 0                       | 34,381,537     |
| Solon City School District                   | School | Cuyahoga  | 0               | 0                     | 0                                                  | 6,732,450     | 35,244,677           | 0                       | 41,977,127     |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 0               | 0                     | 0                                                  | 3,434,027     | 11,644,984           | 0                       | 15,079,011     |
| Strongsville City School District            | School | Cuyahoga  | 0               | 0                     | 0                                                  | 22,146        | 94,814,986           | 0                       | 94,837,132     |
| Warrensville Heights City School District    | School | Cuyahoga  | 0               | 0                     | 0                                                  | 3,017,330     | 20,341,440           | 0                       | 23,358,770     |
| Westlake City School District                | School | Cuyahoga  | 0               | 0                     | 0                                                  | (17,624,008)  | 44,576,909           | 0                       | 26,952,901     |
| Greenville City School District              | School | Darke     | 0               | 0                     | 0                                                  | 47,668,286    | 10,558,876           | 0                       | 58,227,162     |
| Ayersville Local School District             | School | Defiance  | 0               | 0                     | 0                                                  | 537,567       | 3,820,317            | (901)                   | 4,356,983      |
| Big Walnut Local School District             | School | Delaware  | 0               | 0                     | 0                                                  | 1,733,239     | 14,033,680           | 0                       | 15,766,919     |
| Buckeye Valley Local School District         | School | Delaware  | 0               | 0                     | 0                                                  | 1,309,670     | 9,745,141            | 0                       | 11,054,811     |
| Delaware City School District                | School | Delaware  | 0               | 0                     | 0                                                  | 21,954,081    | 14,684,110           | 0                       | 36,638,191     |
| Olentangy Local School District              | School | Delaware  | 0               | 0                     | 0                                                  | 26,997,518    | 99,920,376           | 0                       | 126,917,894    |
| Edison Local School District                 | School | Erie      | 0               | 0                     | 0                                                  | 464,820       | 3,929,710            | 3,647                   | 4,398,177      |
| Huron City School District                   | School | Erie      | 0               | 0                     | 0                                                  | (1,395,174)   | 7,062,240            | 0                       | 5,667,066      |
| Kelleys Island Local School District         | School | Erie      | 0               | 0                     | 0                                                  | 145,337       | 1,010,509            | 0                       | 1,155,846      |
| Margaretta Local School District             | School | Erie      | 0               | 0                     | 0                                                  | 662,226       | 1,426,681            | (662)                   | 2,088,245      |
| Perkins Local School District                | School | Erie      | 122,438         | 0                     | 122,438                                            | (491,595)     | 1,222,020            | 10,761                  | 741,186        |
| Sandusky City School District                | School | Erie      | 0               | 0                     | 0                                                  | 891,902       | 370,845              | 0                       | 1,262,747      |
| Vermilion Local School District              | School | Erie      | 0               | 0                     | 0                                                  | (8,204,996)   | 36,724,369           | (4,916)                 | 28,514,457     |
| Amanda-Clearcreek Local School District      | School | Fairfield | 0               | 0                     | 0                                                  | 3,327,776     | 6,215,832            | 0                       | 9,543,608      |
| Bloom-Carroll Local School District          | School | Fairfield | 0               | 0                     | 0                                                  | 625,849       | 2,001,232            | 0                       | 2,627,081      |
| Fairfield Union Local School District        | School | Fairfield | 0               | 0                     | 0                                                  | 1,337,009     | 17,903,888           | 0                       | 19,240,897     |
| Lancaster City School District               | School | Fairfield | 0               | 0                     | 0                                                  | 4,446,950     | 107,858,229          | 0                       | 112,305,179    |
| Liberty Union-Thurston Local School District | School | Fairfield | 0               | 0                     | 0                                                  | 691,410       | 12,110,816           | 0                       | 12,802,226     |
| Pickerington Local School District           | School | Fairfield | 0               | 0                     | 0                                                  | 2,610,073     | 43,555,260           | 0                       | 46,165,333     |
| Miami Trace Local School District            | School | Fayette   | 0               | 0                     | 0                                                  | 1,749,492     | 20,939,285           | 0                       | 22,688,777     |
| Washington Court House City School District  | School | Fayette   | 0               | 0                     | 0                                                  | 299,047       | 6,459,054            | 0                       | 6,758,101      |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Special And Extraordinary Items                 |        |          |              |                    |                                           | Fund Balances |                   |                      |             |
|-------------------------------------------------|--------|----------|--------------|--------------------|-------------------------------------------|---------------|-------------------|----------------------|-------------|
| School                                          | Type   | County   | Special Item | Extraordinary Item | * Total Special And Extraordinary Items * | Net Change    | Beginning Of Year | Increase Decrease In | End Of Year |
|                                                 |        |          |              |                    | Inventory Or Prepaid Assets               |               |                   |                      |             |
| Canal Winchester Local School District          | School | Franklin | 0            | 0                  | 0                                         | 4,642,579     | 16,741,802        | 0                    | 21,384,381  |
| Columbus City School District                   | School | Franklin | 0            | 0                  | 0                                         | 45,117,055    | 435,924,694       | 0                    | 481,041,749 |
| Dublin City School District                     | School | Franklin | 0            | 0                  | 0                                         | 26,849,868    | 88,930,767        | (3,649)              | 115,776,986 |
| Gahanna-Jefferson City School District          | School | Franklin | 0            | 0                  | 0                                         | (1,104,269)   | 27,658,473        | 0                    | 26,554,204  |
| Grandview Heights City School District          | School | Franklin | 0            | 0                  | 0                                         | (1,193,400)   | 9,243,278         | 0                    | 8,049,878   |
| Groveport Madison Local School District         | School | Franklin | 0            | 0                  | 0                                         | 2,813,660     | 393,906           | 0                    | 3,207,566   |
| Hamilton Local School District                  | School | Franklin | 0            | 0                  | 0                                         | 106,638       | 13,928,060        | (438)                | 14,034,260  |
| Hilliard City School District                   | School | Franklin | 0            | 0                  | 0                                         | 10,244,485    | 68,833,331        | 0                    | 79,077,816  |
| New Albany-Plain Local School District          | School | Franklin | 0            | 0                  | 0                                         | (27,487,057)  | 79,062,727        | 0                    | 51,575,670  |
| Southwestern City School District               | School | Franklin | 0            | 0                  | 0                                         | 3,512,490     | 275,528,693       | 0                    | 279,041,183 |
| Upper Arlington City School District            | School | Franklin | 0            | 0                  | 0                                         | 6,493,977     | 58,770,177        | 0                    | 65,264,154  |
| Westerville City School District                | School | Franklin | 0            | 0                  | 0                                         | 33,960,071    | 57,385,439        | 0                    | 91,345,510  |
| Whitehall City School District                  | School | Franklin | 0            | 0                  | 0                                         | (5,226,467)   | 29,602,457        | 0                    | 24,375,990  |
| Worthington City School District                | School | Franklin | 0            | 0                  | 0                                         | 6,920,956     | 117,272,570       | 0                    | 124,193,526 |
| Archbold Area Local School District             | School | Fulton   | 0            | 0                  | 0                                         | (1,165,459)   | 5,747,033         | 0                    | 4,581,574   |
| Wauseon Exempted Village School District        | School | Fulton   | 0            | 0                  | 0                                         | (125,389)     | 6,530,304         | 0                    | 6,404,915   |
| Gallia Local School District                    | School | Gallia   | 0            | 0                  | 0                                         | (131,070)     | 14,766,677        | 0                    | 14,635,607  |
| Gallipolis City School District                 | School | Gallia   | 0            | 0                  | 0                                         | (396,771)     | 5,255,210         | (41,341)             | 4,817,098   |
| Berkshire Local School District                 | School | Geauga   | 0            | 0                  | 0                                         | 266,262       | 1,800,664         | 0                    | 2,066,926   |
| Cardinal Local School District                  | School | Geauga   | 0            | 0                  | 0                                         | (747,357)     | 1,647,952         | 0                    | 900,595     |
| Kenston Local School District                   | School | Geauga   | 0            | 0                  | 0                                         | (179,946)     | 16,606,158        | 0                    | 16,426,212  |
| Ledgemont Local School District                 | School | Geauga   | 0            | 0                  | 0                                         | 159,729       | (2,444,796)       | 0                    | (2,285,067) |
| West Geauga Local School District               | School | Geauga   | 0            | 0                  | 0                                         | 2,628,051     | 9,694,735         | 0                    | 12,322,786  |
| Beavercreek City School District                | School | Greene   | 0            | 0                  | 0                                         | (3,373,147)   | 41,000,432        | 0                    | 37,627,285  |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 0            | 0                  | 0                                         | 1,675,199     | 4,185,157         | 0                    | 5,860,356   |
| Cedar Cliff Local School District               | School | Greene   | 0            | 0                  | 0                                         | 519,554       | 4,886,993         | 0                    | 5,406,547   |
| Fairborn City School District                   | School | Greene   | 0            | 0                  | 0                                         | 4,082,657     | 6,512,236         | 0                    | 10,594,893  |
| Greeneview Local School District                | School | Greene   | 0            | 0                  | 0                                         | 45,660        | 7,994,115         | 0                    | 8,039,775   |
| Xenia Community School District                 | School | Greene   | 0            | 0                  | 0                                         | 6,586,821     | 10,533,931        | 0                    | 17,120,752  |
| Yellow Springs Exempted Village School District | School | Greene   | 0            | 0                  | 0                                         | 729,871       | 2,795,149         | 0                    | 3,525,020   |
| Cambridge City School District                  | School | Guernsey | 0            | 0                  | 0                                         | (199,188)     | 5,160,853         | 0                    | 4,961,665   |
| East Guernsey Local School District             | School | Guernsey | 0            | 0                  | 0                                         | 419,073       | 6,325,898         | 0                    | 6,744,971   |
| Rolling Hills Local School District             | School | Guernsey | 0            | 0                  | 0                                         | 725,036       | 4,323,312         | 0                    | 5,048,348   |
| Cincinnati City School District                 | School | Hamilton | 0            | 0                  | 0                                         | (14,046,991)  | 267,513,533       | 0                    | 253,466,542 |
| Deer Park Community City School District        | School | Hamilton | 0            | 0                  | 0                                         | 2,508,821     | 8,075,462         | 0                    | 10,584,283  |
| Finneytown Local School District                | School | Hamilton | 0            | 0                  | 0                                         | (341,061)     | 8,614,301         | 0                    | 8,273,240   |
| Forest Hills Local School District              | School | Hamilton | 0            | 0                  | 0                                         | 4,455,071     | 25,050,849        | 0                    | 29,505,920  |
| Indian Hill Exempted Village School District    | School | Hamilton | 0            | 0                  | 0                                         | 411,275       | 43,732,162        | 0                    | 44,143,437  |
| Loveland City School District                   | School | Hamilton | 0            | 0                  | 0                                         | 3,705,948     | 9,047,198         | 0                    | 12,753,146  |
| Madeira City School District                    | School | Hamilton | 0            | 0                  | 0                                         | 391,869       | 12,035,128        | 0                    | 12,426,997  |
| Mariemont City School District                  | School | Hamilton | 0            | 0                  | 0                                         | 1,519,432     | 12,181,692        | 0                    | 13,701,124  |
| Mt. Healthy City School District                | School | Hamilton | 0            | 0                  | 0                                         | 4,006,505     | 10,520,553        | 0                    | 14,527,058  |
| North College Hill City School District         | School | Hamilton | 0            | 0                  | 0                                         | (333,783)     | 3,326,151         | 0                    | 2,992,368   |
| Northwest Local School District                 | School | Hamilton | 0            | 0                  | 0                                         | 8,559,773     | 45,889,191        | 0                    | 54,448,964  |

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| Special And Extraordinary Items                 |        |           |              |                    |                                           | Fund Balances |                   |                      |             |
|-------------------------------------------------|--------|-----------|--------------|--------------------|-------------------------------------------|---------------|-------------------|----------------------|-------------|
| School                                          | Type   | County    | Special Item | Extraordinary Item | * Total Special And Extraordinary Items * | Net Change    | Beginning Of Year | Increase Decrease In | End Of Year |
|                                                 |        |           |              |                    | Inventory Or Prepaid Assets               |               |                   |                      |             |
| Norwood City School District                    | School | Hamilton  | 0            | 0                  | 0                                         | 575,748       | 9,844,904         | 0                    | 10,420,652  |
| Oak Hills Local School District                 | School | Hamilton  | 0            | 0                  | 0                                         | 7,752,914     | 28,497,749        | 0                    | 36,250,663  |
| Princeton City School District                  | School | Hamilton  | 0            | 0                  | 0                                         | (16,910,995)  | 80,367,513        | 0                    | 63,456,518  |
| Reading Community City School District          | School | Hamilton  | 0            | 0                  | 0                                         | (54,788)      | 6,036,414         | 0                    | 5,981,626   |
| Southwest Local School District                 | School | Hamilton  | 0            | 0                  | 0                                         | 2,215,877     | 9,237,269         | 0                    | 11,453,146  |
| St. Bernard-Elmwood Place Local School District | School | Hamilton  | 0            | 0                  | 0                                         | 902,314       | 0                 | 8,162,561            | 9,064,875   |
| Sycamore Community City School District         | School | Hamilton  | 0            | 0                  | 0                                         | (5,023,228)   | 66,558,377        | 0                    | 61,535,149  |
| Three Rivers Local School District              | School | Hamilton  | 0            | 0                  | 0                                         | (7,180,209)   | 25,886,714        | 0                    | 18,706,505  |
| Winton Woods City School District               | School | Hamilton  | 0            | 0                  | 0                                         | 3,471,619     | 16,807,851        | 0                    | 20,279,470  |
| Wyoming City School District                    | School | Hamilton  | 0            | 0                  | 0                                         | (10,414,261)  | 41,723,634        | 0                    | 31,309,373  |
| Arcadia Local School District                   | School | Hancock   | 0            | 0                  | 0                                         | 328,329       | 4,549,764         | 0                    | 4,878,093   |
| Arlington Local School District                 | School | Hancock   | 0            | 0                  | 0                                         | 27,166        | 1,887,405         | 0                    | 1,914,571   |
| Findlay City School District                    | School | Hancock   | 0            | 0                  | 0                                         | 1,579,404     | 22,549,058        | (39,123)             | 24,089,339  |
| Liberty Benton Local School District            | School | Hancock   | 0            | 0                  | 0                                         | 446,768       | 7,846,753         | 0                    | 8,293,521   |
| Van Buren Local School District                 | School | Hancock   | 0            | 0                  | 0                                         | 130,344       | 8,976,761         | 0                    | 9,107,105   |
| Conotton Valley Union Local School District     | School | Harrison  | 0            | 0                  | 0                                         | 652,296       | 746,769           | 0                    | 1,399,065   |
| Holgate Local School District                   | School | Henry     | 0            | 0                  | 0                                         | 54,055        | 1,008,776         | 0                    | 1,062,831   |
| Liberty Center Local School District            | School | Henry     | 0            | 0                  | 0                                         | 1,306,173     | 5,912,754         | 0                    | 7,218,927   |
| Napoleon Area City School District              | School | Henry     | 0            | 0                  | 0                                         | 433,314       | 43,876,924        | 0                    | 44,310,238  |
| Patrick Henry Local School District             | School | Henry     | 0            | 0                  | 0                                         | 83,396        | 1,482,478         | 0                    | 1,565,874   |
| Fairfield Local School District                 | School | Highland  | 0            | 0                  | 0                                         | 348,677       | 2,536,611         | 0                    | 2,885,288   |
| Greenfield Exempted Village School District     | School | Highland  | 0            | 0                  | 0                                         | 2,249,243     | 12,302,538        | 0                    | 14,551,781  |
| Hillsboro City School District                  | School | Highland  | 0            | 0                  | 0                                         | 638,882       | 9,394,522         | 0                    | 10,033,404  |
| Lynchburg Clay Local School District            | School | Highland  | 0            | 0                  | 0                                         | 437,902       | 7,212,662         | 0                    | 7,650,564   |
| Logan-Hocking Local School District             | School | Hocking   | 0            | 0                  | 0                                         | 1,677,743     | 13,357,382        | 58,285               | 15,093,410  |
| East Holmes Local School District               | School | Holmes    | 0            | 0                  | 0                                         | 828,237       | 5,476,909         | 0                    | 6,305,146   |
| West Holmes Local School District               | School | Holmes    | 0            | 0                  | 0                                         | (516,347)     | 9,098,831         | 0                    | 8,582,484   |
| Bellevue City School District                   | School | Huron     | (2,855,000)  | 0                  | (2,855,000)                               | 1,060,659     | 11,545,665        | (21,728)             | 12,584,596  |
| Monroeville Local School District               | School | Huron     | 0            | 0                  | 0                                         | (4,081,210)   | 5,022,788         | 0                    | 941,578     |
| New London Local School District                | School | Huron     | 0            | 0                  | 0                                         | 5,272         | 2,079,817         | 0                    | 2,085,089   |
| Norwalk City School District                    | School | Huron     | 0            | 0                  | 0                                         | (1,695,920)   | 8,412,580         | 0                    | 6,716,660   |
| South Central Local School District             | School | Huron     | 0            | 0                  | 0                                         | 339,654       | 2,203,920         | 0                    | 2,543,574   |
| Western Reserve Local School District           | School | Huron     | 0            | 0                  | 0                                         | 453,950       | 1,416,703         | 0                    | 1,870,653   |
| Willard City School District                    | School | Huron     | 0            | 0                  | 0                                         | (10,998,447)  | 31,391,785        | 0                    | 20,393,338  |
| Wellston City School District                   | School | Jackson   | 0            | 0                  | 0                                         | (222,829)     | 10,073,597        | 0                    | 9,850,768   |
| Buckeye Local School District                   | School | Jefferson | 0            | 0                  | 0                                         | (103,697)     | (584,217)         | 0                    | (687,914)   |
| Edison Local School District                    | School | Jefferson | 0            | 0                  | 0                                         | 540,138       | 883,661           | 5,475                | 1,429,274   |
| Indian Creek Local School District              | School | Jefferson | 0            | 0                  | 0                                         | 1,067,969     | 1,100,078         | 0                    | 2,168,047   |
| Steubenville City School District               | School | Jefferson | 0            | 0                  | 0                                         | 2,241,676     | 11,000,432        | 0                    | 13,242,108  |
| Toronto City School District                    | School | Jefferson | 0            | 0                  | 0                                         | (3,158,617)   | 5,305,921         | 0                    | 2,147,304   |
| Kirtland Local School District                  | School | Lake      | 0            | 0                  | 0                                         | 844,892       | 6,155,696         | 0                    | 7,000,588   |
| Mentor Exempted Village School District         | School | Lake      | 0            | 0                  | 0                                         | (1,483,800)   | 50,633,174        | 0                    | 49,149,374  |
| Perry Local School District                     | School | Lake      | 0            | 0                  | 0                                         | (660,922)     | 34,407,699        | 0                    | 33,746,777  |
| Riverside Local School District                 | School | Lake      | 0            | 0                  | 0                                         | 2,631,581     | 1,688,325         | 0                    | 4,319,906   |



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| Special And Extraordinary Items                   |        |          |              |                    |                                           | Fund Balances |                   |                      |             |  |
|---------------------------------------------------|--------|----------|--------------|--------------------|-------------------------------------------|---------------|-------------------|----------------------|-------------|--|
| School                                            | Type   | County   | Special Item | Extraordinary Item | * Total Special And Extraordinary Items * | Net Change    | Beginning Of Year | Increase Decrease In | End Of Year |  |
|                                                   |        |          |              |                    | Inventory Or Prepaid Assets               |               |                   |                      |             |  |
| Willoughby-Eastlake City School District          | School | Lake     | 0            | 0                  | 0                                         | 2,223,842     | 14,033,490        | 0                    | 16,257,332  |  |
| Chesapeake Union Exempted Village School District | School | Lawrence | 0            | 0                  | 0                                         | 50,534        | 2,339,889         | 0                    | 2,390,423   |  |
| Dawson-Bryant Local School District               | School | Lawrence | 0            | 0                  | 0                                         | 200,450       | 4,736,795         | 0                    | 4,937,245   |  |
| Fairland Local School District                    | School | Lawrence | 0            | 0                  | 0                                         | (869,164)     | 4,772,803         | 0                    | 3,903,639   |  |
| Ironton City School District                      | School | Lawrence | 0            | 0                  | 0                                         | 636,093       | 3,403,027         | 0                    | 4,039,120   |  |
| Rock Hill Local School District                   | School | Lawrence | 0            | 0                  | 0                                         | 741,444       | 6,201,680         | 0                    | 6,943,124   |  |
| South Point Local School District                 | School | Lawrence | 0            | 0                  | 0                                         | (513,267)     | 9,726,791         | 0                    | 9,213,524   |  |
| Symmes Valley Local School District               | School | Lawrence | 0            | 0                  | 0                                         | (882,120)     | 3,511,243         | 0                    | 2,629,123   |  |
| Granville Exempted Village School District        | School | Licking  | 0            | 0                  | 0                                         | 2,052,365     | 2,652,419         | 0                    | 4,704,784   |  |
| Heath City School District                        | School | Licking  | 0            | 0                  | 0                                         | 1,128,647     | 1,974,925         | 913                  | 3,104,485   |  |
| Johnstown-Monroe Local School District            | School | Licking  | 0            | 0                  | 0                                         | 2,335,515     | 14,011,936        | 0                    | 16,347,451  |  |
| Lakewood Local School District                    | School | Licking  | 0            | 0                  | 0                                         | 2,434,621     | 9,086,536         | (974)                | 11,520,183  |  |
| Licking Heights Local School District             | School | Licking  | 0            | 0                  | 0                                         | 2,433,547     | 8,055,855         | 0                    | 10,489,402  |  |
| Licking Valley Local School District              | School | Licking  | 0            | 0                  | 0                                         | 265,727       | 6,785,216         | 0                    | 7,050,943   |  |
| Newark City School District                       | School | Licking  | 0            | 0                  | 0                                         | (126,971)     | 25,053,850        | 5,335                | 24,932,214  |  |
| North Fork Local School District                  | School | Licking  | (259,524)    | 0                  | (259,524)                                 | 1,161,667     | 3,683,903         | (175)                | 4,845,395   |  |
| Northridge Local School District                  | School | Licking  | 0            | 0                  | 0                                         | (366,643)     | 8,798,250         | 0                    | 8,431,607   |  |
| Riverside Local School District                   | School | Logan    | 0            | 0                  | 0                                         | 1,386,430     | 1,871,577         | 0                    | 3,258,007   |  |
| Amherst Exempted Village School District          | School | Lorain   | 0            | 0                  | 0                                         | 2,496,639     | 7,365,085         | 0                    | 9,861,724   |  |
| Avon Lake City School District                    | School | Lorain   | 0            | 0                  | 0                                         | 2,130,222     | 10,335,092        | 0                    | 12,465,314  |  |
| Avon Local School District                        | School | Lorain   | 0            | 0                  | 0                                         | (9,561,407)   | 52,652,862        | 0                    | 43,091,455  |  |
| Columbia Local School District                    | School | Lorain   | 0            | 0                  | 0                                         | 1,371,702     | (476,656)         | 0                    | 895,046     |  |
| Elyria City School District                       | School | Lorain   | 0            | 0                  | 0                                         | 5,241,753     | 5,634,000         | 0                    | 10,875,753  |  |
| Firelands Local School District                   | School | Lorain   | 0            | 0                  | 0                                         | 1,559,410     | 3,017,568         | 1,055                | 4,578,033   |  |
| Keystone Local School District                    | School | Lorain   | 0            | 0                  | 0                                         | 4,373,521     | 11,061,851        | 0                    | 15,435,372  |  |
| Lorain City School District                       | School | Lorain   | 0            | 0                  | 0                                         | 6,957,194     | 51,311,871        | 0                    | 58,269,065  |  |
| Midview Local School District                     | School | Lorain   | 0            | 0                  | 0                                         | 1,498,715     | 4,880,195         | 0                    | 6,378,910   |  |
| North Ridgeville City School District             | School | Lorain   | 0            | 0                  | 0                                         | 66,387,939    | 4,149,714         | 0                    | 70,537,653  |  |
| Oberlin City School District                      | School | Lorain   | 0            | 0                  | 0                                         | 348,302       | 1,813,392         | 0                    | 2,161,694   |  |
| Sheffield-Sheffield Lake City School District     | School | Lorain   | 0            | 0                  | 0                                         | (13,893,904)  | 36,732,726        | 0                    | 22,838,822  |  |
| Wellington Exempted Village School District       | School | Lorain   | 0            | 0                  | 0                                         | (676,174)     | 16,580,775        | 0                    | 15,904,601  |  |
| Anthony Wayne Local School District               | School | Lucas    | 0            | 0                  | 0                                         | 136,242       | 6,128,814         | (15,562)             | 6,249,494   |  |
| Oregon City School District                       | School | Lucas    | 0            | 0                  | 0                                         | (2,375,459)   | 12,477,645        | 4,073                | 10,106,259  |  |
| Ottawa Hills Local School District                | School | Lucas    | 0            | 0                  | 0                                         | 794,458       | 5,236,433         | 0                    | 6,030,891   |  |
| Springfield Local School District                 | School | Lucas    | 0            | 0                  | 0                                         | (3,570,883)   | 3,837,273         | 0                    | 266,390     |  |
| Sylvania City School District                     | School | Lucas    | 0            | 0                  | 0                                         | 1,051         | 1,992,218         | (39,047)             | 1,954,222   |  |
| Toledo City School District                       | School | Lucas    | 0            | 0                  | 0                                         | 15,968,619    | 49,483,801        | 0                    | 65,452,420  |  |
| Washington Local School District                  | School | Lucas    | 0            | 0                  | 0                                         | (9,380,588)   | 36,829,685        | 0                    | 27,449,097  |  |
| Jefferson Local School District                   | School | Madison  | 0            | 0                  | 0                                         | 909,095       | 7,599,051         | 0                    | 8,508,146   |  |
| Jonathan Alder Local School District              | School | Madison  | 0            | 0                  | 0                                         | 830,966       | 2,761,986         | 0                    | 3,592,952   |  |
| London City School District                       | School | Madison  | 0            | 0                  | 0                                         | 2,669,011     | 8,461,734         | 0                    | 11,130,745  |  |
| Madison-Plains Local School District              | School | Madison  | 0            | 0                  | 0                                         | (857,862)     | 6,875,628         | 0                    | 6,017,766   |  |
| Austintown Local School District                  | School | Mahoning | 0            | 0                  | 0                                         | (9,263,263)   | 18,474,925        | 0                    | 9,211,662   |  |
| Boardman Local School District                    | School | Mahoning | 1,200,000    | 0                  | 1,200,000                                 | 2,303,237     | 3,180,236         | 0                    | 5,483,473   |  |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Special And Extraordinary Items            |        |            |              |                    |                                           | Fund Balances |                   |           |             |
|--------------------------------------------|--------|------------|--------------|--------------------|-------------------------------------------|---------------|-------------------|-----------|-------------|
| School                                     | Type   | County     | Special Item | Extraordinary Item | * Total Special And Extraordinary Items * | Net Change    | Beginning Of Year | Increase  | End Of Year |
|                                            |        |            |              |                    | Decrease In Inventory Or Prepaid Assets   |               |                   |           |             |
| Campbell City School District              | School | Mahoning   | 0            | 0                  | 0                                         | 531,188       | (422,723)         | 0         | 108,465     |
| Canfield Local School District             | School | Mahoning   | 0            | 0                  | 0                                         | 2,306,260     | 5,964,282         | 0         | 8,270,542   |
| Jackson-Milton Local School District       | School | Mahoning   | 0            | 0                  | 0                                         | (285,616)     | 2,160,915         | 0         | 1,875,299   |
| Lowellville Local School District          | School | Mahoning   | 0            | 275,588            | 275,588                                   | 30,183        | 3,975,522         | 0         | 4,005,705   |
| Poland Local School District               | School | Mahoning   | 0            | 0                  | 0                                         | 856,669       | 1,558,131         | 0         | 2,414,800   |
| Sebring Local School District              | School | Mahoning   | 0            | 0                  | 0                                         | 145,681       | 630,350           | 0         | 776,031     |
| South Range Local School District          | School | Mahoning   | 0            | 0                  | 0                                         | (61,943)      | 618,296           | 0         | 556,353     |
| Springfield Local School District          | School | Mahoning   | 0            | 0                  | 0                                         | 8,646,152     | 1,896,807         | 0         | 10,542,959  |
| Struthers City School District             | School | Mahoning   | 0            | 0                  | 0                                         | 422,505       | 7,441,752         | 0         | 7,864,257   |
| West Branch Local School District          | School | Mahoning   | 0            | 0                  | 0                                         | 1,158,126     | 2,764,214         | 2,931     | 3,925,271   |
| Western Reserve Local School District      | School | Mahoning   | 0            | 0                  | 0                                         | (416,939)     | 2,372,374         | 0         | 1,955,435   |
| Youngstown City School District            | School | Mahoning   | 0            | 0                  | 0                                         | 5,111,078     | 14,883,428        | 0         | 19,994,506  |
| Elgin Local School District                | School | Marion     | 0            | 0                  | 0                                         | (3,684,784)   | 14,532,691        | 0         | 10,847,907  |
| Marion City School District                | School | Marion     | 0            | 0                  | 0                                         | 102,481       | 13,925,236        | 0         | 14,027,717  |
| Pleasant Local School District             | School | Marion     | 0            | 0                  | 0                                         | 205,935       | 4,330,177         | 0         | 4,536,112   |
| Ridgedale Local School District            | School | Marion     | 0            | 0                  | 0                                         | 390,971       | 3,312,876         | 0         | 3,703,847   |
| River Valley Local School District         | School | Marion     | 0            | 0                  | 0                                         | 157,999       | 4,476,890         | 0         | 4,634,889   |
| Black River Local School District          | School | Medina     | 0            | 0                  | 0                                         | 1,665,293     | 466,038           | 0         | 2,131,331   |
| Brunswick City School District             | School | Medina     | 0            | 0                  | 0                                         | (951,629)     | 3,903,422         | 0         | 2,951,793   |
| Buckeye Local School District              | School | Medina     | 0            | 0                  | 0                                         | 2,869,727     | 3,456,031         | 0         | 6,325,758   |
| Cloverleaf Local School District           | School | Medina     | 0            | 0                  | 0                                         | 1,577,247     | 5,364,135         | 0         | 6,941,382   |
| Highland Local School District             | School | Medina     | 0            | 0                  | 0                                         | 9,808,058     | 15,504,372        | 0         | 25,312,430  |
| Medina City School District                | School | Medina     | 0            | 0                  | 0                                         | 6,702,576     | 31,214,117        | 0         | 37,916,693  |
| Wadsworth City School District             | School | Medina     | 0            | 0                  | 0                                         | 1,479,990     | 20,377,334        | 0         | 21,857,324  |
| Eastern Local School District              | School | Meigs      | 0            | 0                  | 0                                         | 455,704       | 1,810,491         | 0         | 2,266,195   |
| Meigs Local School District                | School | Meigs      | 0            | 0                  | 0                                         | 1,380,278     | 1,487,766         | 0         | 2,868,044   |
| Southern Local School District             | School | Meigs      | 0            | 0                  | 0                                         | (4,134,118)   | 6,558,443         | 0         | 2,424,325   |
| Bethel Local School District               | School | Miami      | 0            | 0                  | 0                                         | 1,100,584     | 2,317,174         | 0         | 3,417,758   |
| Covington Exempted Village School District | School | Miami      | 0            | 0                  | 0                                         | 10,961,320    | 2,360,599         | 0         | 13,321,919  |
| Miami East Local School District           | School | Miami      | (286,793)    | 0                  | (286,793)                                 | 3,357,719     | 5,016,361         | 0         | 8,374,080   |
| Piqua City School District                 | School | Miami      | 0            | 0                  | 0                                         | (9,839,590)   | 47,402,936        | (147)     | 37,563,199  |
| Tipp City Exempted Village School District | School | Miami      | 0            | 0                  | 0                                         | 1,346,758     | 3,147,043         | 0         | 4,493,801   |
| Troy City School District                  | School | Miami      | 0            | 0                  | 0                                         | 821,879       | 12,696,698        | 0         | 13,518,577  |
| Switzerland of Ohio Local School District  | School | Monroe     | 0            | 0                  | 0                                         | (974,440)     | 12,123,108        | 0         | 11,148,668  |
| Brookville Local School District           | School | Montgomery | 0            | 0                  | 0                                         | 449,304       | 8,741,352         | 0         | 9,190,656   |
| Centerville City School District           | School | Montgomery | 0            | 0                  | 0                                         | 2,298,163     | 23,710,782        | 0         | 26,008,945  |
| Dayton City School District                | School | Montgomery | 0            | 0                  | 0                                         | (4,007,537)   | 62,282,072        | 0         | 58,274,535  |
| Huber Heights City School District         | School | Montgomery | 0            | 0                  | 0                                         | 6,186,537     | 25,404,517        | (112,393) | 31,478,661  |
| Jefferson Township Local School District   | School | Montgomery | 0            | 0                  | 0                                         | 752,641       | 3,575,540         | 310       | 4,328,491   |
| Kettering City School District             | School | Montgomery | 0            | 0                  | 0                                         | 3,281,565     | 7,944,252         | 3,662     | 11,229,479  |
| Mad River Local School District            | School | Montgomery | 0            | 0                  | 0                                         | 3,614,890     | 12,584,488        | 0         | 16,199,378  |
| Miamisburg City School District            | School | Montgomery | 0            | 0                  | 0                                         | 667,818       | 15,606,412        | 0         | 16,274,230  |
| New Lebanon Local School District          | School | Montgomery | 0            | 0                  | 0                                         | 1,223,087     | 6,623,633         | 0         | 7,846,720   |
| Northmont City School District             | School | Montgomery | 0            | 0                  | 0                                         | (16,922,559)  | 62,300,755        | 0         | 45,378,196  |

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**As of June 30, 2014**  
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| Special And Extraordinary Items              |        |            |              |                    |                                           | Fund Balances |                   |                      |             |
|----------------------------------------------|--------|------------|--------------|--------------------|-------------------------------------------|---------------|-------------------|----------------------|-------------|
| School                                       | Type   | County     | Special Item | Extraordinary Item | * Total Special And Extraordinary Items * | Net Change    | Beginning Of Year | Increase Decrease In | End Of Year |
|                                              |        |            |              |                    | Inventory Or Prepaid Assets               |               |                   |                      |             |
| Northridge Local School District             | School | Montgomery | 0            | 0                  | 0                                         | 725,440       | 9,055,397         | 0                    | 9,780,837   |
| Oakwood City School District                 | School | Montgomery | 0            | 0                  | 0                                         | 359,804       | 1,051,568         | 0                    | 1,411,372   |
| Trotwood-Madison City School District        | School | Montgomery | 0            | 0                  | 0                                         | 3,995,197     | 22,564,529        | 0                    | 26,559,726  |
| Valley View Local School District            | School | Montgomery | 0            | 0                  | 0                                         | 1,568,233     | (104,264)         | (1,152)              | 1,462,817   |
| Vandalia-Butler City School District         | School | Montgomery | 0            | 0                  | 0                                         | 3,076,679     | 3,245,042         | 0                    | 6,321,721   |
| West Carrollton City School District         | School | Montgomery | 0            | 0                  | 0                                         | (737,992)     | 9,098,315         | 0                    | 8,360,323   |
| Morgan Local School District                 | School | Morgan     | 0            | 0                  | 0                                         | 856,972       | 12,944,260        | 0                    | 13,801,232  |
| Cardington-Lincoln Local School District     | School | Morrow     | 176,454      | 0                  | 176,454                                   | 12,225        | 872,266           | 0                    | 884,491     |
| Highland Local School District               | School | Morrow     | 0            | 0                  | 0                                         | 1,327,237     | 8,428,434         | 0                    | 9,755,671   |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 0            | 0                  | 0                                         | (177,378)     | 5,823,069         | 0                    | 5,645,691   |
| Northmor Local School District               | School | Morrow     | 0            | 0                  | 0                                         | 50,678        | 2,267,884         | 0                    | 2,318,562   |
| East Muskingum Local School Dist             | School | Muskingum  | 0            | 0                  | 0                                         | 195,477       | 7,546,894         | 0                    | 7,742,371   |
| Franklin Local School District               | School | Muskingum  | 0            | 0                  | 0                                         | 181,676       | 11,682,077        | 0                    | 11,863,753  |
| Maysville Local School District              | School | Muskingum  | 0            | 0                  | 0                                         | 532,510       | 927,774           | 0                    | 1,460,284   |
| Tri-Valley Local School District             | School | Muskingum  | 0            | 0                  | 0                                         | 1,051,706     | 7,634,813         | 0                    | 8,686,519   |
| West Muskingum Local School District         | School | Muskingum  | 0            | 0                  | 0                                         | 3,481,603     | 8,507,482         | 0                    | 11,989,085  |
| Zanesville City School District              | School | Muskingum  | 0            | 0                  | 0                                         | 253,949       | 10,505,960        | 0                    | 10,759,909  |
| Caldwell Exempted Village School District    | School | Noble      | 0            | 0                  | 0                                         | 1,237,163     | 1,175,253         | 0                    | 2,412,416   |
| Noble Local School District                  | School | Noble      | 0            | 0                  | 0                                         | 124,344       | 3,433,541         | 0                    | 3,557,885   |
| Crooksville Exempted Village School District | School | Perry      | 0            | 0                  | 0                                         | 83,565        | 885,982           | (407)                | 969,140     |
| Circleville City School District             | School | Pickaway   | 0            | 0                  | 0                                         | (18,659,894)  | 48,692,205        | (23,100)             | 30,009,211  |
| Logan Elm Local School District              | School | Pickaway   | 0            | 0                  | 0                                         | 1,563,337     | 8,286,247         | 0                    | 9,849,584   |
| Teays Valley Local School District           | School | Pickaway   | 0            | 0                  | 0                                         | 3,772,078     | 8,918,062         | 39,269               | 12,729,409  |
| Westfall Local School District               | School | Pickaway   | 0            | 0                  | 0                                         | 1,839,979     | 9,465,613         | 0                    | 11,305,592  |
| Scioto Valley Local School District          | School | Pike       | 0            | 0                  | 0                                         | 1,089,336     | 7,307,687         | 0                    | 8,397,023   |
| Waverly City School District                 | School | Pike       | 0            | 0                  | 0                                         | (1,723,678)   | 9,207,224         | 0                    | 7,483,546   |
| Western Local School District                | School | Pike       | 0            | 0                  | 0                                         | (388,715)     | 2,983,195         | 0                    | 2,594,480   |
| Aurora City School District                  | School | Portage    | 0            | 0                  | 0                                         | 5,372,721     | 4,277,896         | 0                    | 9,650,617   |
| Crestwood Local School District              | School | Portage    | 0            | 0                  | 0                                         | (1,264,176)   | 6,264,494         | 0                    | 5,000,318   |
| Field Local School District                  | School | Portage    | 0            | 0                  | 0                                         | 1,444,850     | 2,384,679         | 0                    | 3,829,529   |
| James A. Garfield Local School District      | School | Portage    | 0            | 0                  | 0                                         | 1,496,848     | 1,498,741         | 0                    | 2,995,589   |
| Kent City School District                    | School | Portage    | 0            | 0                  | 0                                         | 2,701,793     | 13,116,214        | 0                    | 15,818,007  |
| Ravenna City School District                 | School | Portage    | 0            | 0                  | 0                                         | 976,637       | 15,887            | 0                    | 992,524     |
| Rootstown Local School District              | School | Portage    | 0            | 0                  | 0                                         | 1,099,037     | 1,877,342         | 0                    | 2,976,379   |
| Southeast Local School District              | School | Portage    | 0            | 0                  | 0                                         | 2,672,241     | 12,816,728        | 0                    | 15,488,969  |
| Streetsboro City School District             | School | Portage    | 0            | 0                  | 0                                         | 43,303,079    | 4,489,269         | 0                    | 47,792,348  |
| Waterloo Local School District               | School | Portage    | 0            | 0                  | 0                                         | 723,598       | 2,945,664         | 10,656               | 3,679,918   |
| Windham Exempted Village School District     | School | Portage    | 0            | 0                  | 0                                         | 731,121       | 2,885,019         | 1,707                | 3,617,847   |
| Tri-County North Local School District       | School | Preble     | 0            | 0                  | 0                                         | 281,335       | 904,623           | 0                    | 1,185,958   |
| Clear Fork Valley Local School District      | School | Richland   | 0            | 0                  | 0                                         | 948,192       | 7,007,424         | (6,181)              | 7,949,435   |
| Crestview Local School District              | School | Richland   | 0            | 0                  | 0                                         | (124,147)     | 6,698,766         | 0                    | 6,574,619   |
| Lucas Local School District                  | School | Richland   | 0            | 0                  | 0                                         | 590,195       | 4,638,390         | 0                    | 5,228,585   |
| Madison Local School District                | School | Richland   | 0            | 0                  | 0                                         | (9,327,373)   | 15,177,061        | (770)                | 5,848,918   |
| Mansfield City School District               | School | Richland   | 0            | 0                  | 0                                         | (3,895,492)   | 3,843,138         | 0                    | (52,354)    |

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| Special And Extraordinary Items                      |        |          |              |                    |                                           | Fund Balances |                   |          |             |
|------------------------------------------------------|--------|----------|--------------|--------------------|-------------------------------------------|---------------|-------------------|----------|-------------|
| School                                               | Type   | County   | Special Item | Extraordinary Item | * Total Special And Extraordinary Items * | Net Change    | Beginning Of Year | Increase | End Of Year |
|                                                      |        |          |              |                    | Decrease In Inventory Or Prepaid Assets   |               |                   |          |             |
| Ontario Local School District                        | School | Richland | 0            | 0                  | 0                                         | (470,154)     | 7,240,642         | (10,247) | 6,760,241   |
| Plymouth Local School District                       | School | Richland | 0            | 0                  | 0                                         | 183,309       | 3,815,516         | 0        | 3,998,825   |
| Shelby City School District                          | School | Richland | 0            | 0                  | 0                                         | (1,715,542)   | 11,658,375        | 0        | 9,942,833   |
| Adena Local School District                          | School | Ross     | 0            | 0                  | 0                                         | (929,742)     | 6,637,880         | 0        | 5,708,138   |
| Chillicothe City School District                     | School | Ross     | 0            | 0                  | 0                                         | 1,891,342     | 4,102,242         | 0        | 5,993,584   |
| Huntington Local School District                     | School | Ross     | 0            | 0                  | 0                                         | 104,973       | 3,664,554         | 0        | 3,769,527   |
| Paint Valley Local School District                   | School | Ross     | 0            | 0                  | 0                                         | 648,328       | 2,166,666         | 0        | 2,814,994   |
| Southeastern Local School District                   | School | Ross     | 0            | 0                  | 0                                         | 697,168       | 8,064,508         | 0        | 8,761,676   |
| Union-Scioto Local School District                   | School | Ross     | 0            | 0                  | 0                                         | (1,672,229)   | 14,855,219        | 0        | 13,182,990  |
| Zane Trace Local School District                     | School | Ross     | 0            | 0                  | 0                                         | 591,458       | 3,287,745         | 0        | 3,879,203   |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | (5,117,849)  | 0                  | (5,117,849)                               | (3,689,885)   | 13,092,465        | 7,484    | 9,410,064   |
| Fremont City School District                         | School | Sandusky | 0            | 0                  | 0                                         | 22,012        | 8,569,276         | 0        | 8,591,288   |
| Gibsonburg Exempted Village School District          | School | Sandusky | 0            | 0                  | 0                                         | (481,337)     | 1,676,178         | 0        | 1,194,841   |
| Woodmore Local School District                       | School | Sandusky | 0            | 0                  | 0                                         | (5,206,235)   | 16,888,253        | 0        | 11,682,018  |
| Bloom Vernon Local School District                   | School | Scioto   | 0            | 0                  | 0                                         | 344,436       | 1,646,514         | 0        | 1,990,950   |
| Clay Local School District                           | School | Scioto   | 0            | 0                  | 0                                         | 250,760       | 367,304           | 0        | 618,064     |
| Green Local School District                          | School | Scioto   | 0            | 0                  | 0                                         | (15,574)      | 1,074,143         | 0        | 1,058,569   |
| Minford Local School District                        | School | Scioto   | 0            | 0                  | 0                                         | 36,137        | 1,208,569         | 0        | 1,244,706   |
| New Boston Local School District                     | School | Scioto   | 0            | 0                  | 0                                         | (452,853)     | 1,819,983         | 0        | 1,367,130   |
| Northwest Local School District                      | School | Scioto   | 0            | 0                  | 0                                         | 49,488        | (597,246)         | 0        | (547,758)   |
| Portsmouth City School District                      | School | Scioto   | 0            | 0                  | 0                                         | (702,705)     | 3,473,540         | 0        | 2,770,835   |
| Washington-Nile Local School District                | School | Scioto   | 0            | 0                  | 0                                         | 335,146       | 3,605,084         | 0        | 3,940,230   |
| Wheelersburg Local School District                   | School | Scioto   | 0            | 0                  | 0                                         | (468,255)     | 2,920,260         | 0        | 2,452,005   |
| Bettsville Local School District                     | School | Seneca   | 0            | 0                  | 0                                         | 350,976       | (150,782)         | 0        | 200,194     |
| Seneca-East Local School District                    | School | Seneca   | 0            | 0                  | 0                                         | 385,420       | 1,921,366         | 0        | 2,306,786   |
| Tiffin City School District                          | School | Seneca   | 0            | 0                  | 0                                         | 2,165,651     | 5,199,094         | 0        | 7,364,745   |
| Anna Local School District                           | School | Shelby   | 0            | 0                  | 0                                         | 279,709       | 5,590,926         | 0        | 5,870,635   |
| Botkins Local School District                        | School | Shelby   | 0            | 0                  | 0                                         | (3,108,604)   | 14,328,329        | 0        | 11,219,725  |
| Fort Loramie Local School District                   | School | Shelby   | 0            | 0                  | 0                                         | 590,554       | 4,557,135         | 0        | 5,147,689   |
| Hardin-Houston Local School District                 | School | Shelby   | 0            | 0                  | 0                                         | 626,354       | 3,499,316         | 0        | 4,125,670   |
| Russia Local School District                         | School | Shelby   | 0            | 0                  | 0                                         | 199,286       | 2,797,913         | 0        | 2,997,199   |
| Alliance City School District                        | School | Stark    | 0            | 0                  | 0                                         | 163,886       | 4,570,564         | 0        | 4,734,450   |
| Canton City School District                          | School | Stark    | 0            | 0                  | 0                                         | (20,462,437)  | 35,012,953        | 0        | 14,550,516  |
| Canton Local School District                         | School | Stark    | 0            | 0                  | 0                                         | 37,797,823    | 524,572           | 0        | 38,322,395  |
| Fairless Local School District                       | School | Stark    | 0            | 0                  | 0                                         | (543,493)     | 2,405,994         | (4,080)  | 1,858,421   |
| Jackson Local School District                        | School | Stark    | 0            | 0                  | 0                                         | 6,820,221     | 18,861,519        | 18,665   | 25,700,405  |
| Lake Local School District                           | School | Stark    | 0            | 0                  | 0                                         | 424,592       | 3,632,687         | 0        | 4,057,279   |
| Louisville City School District                      | School | Stark    | 0            | 0                  | 0                                         | 957,775       | 1,722,316         | 0        | 2,680,091   |
| Marlington Local School District                     | School | Stark    | 0            | 0                  | 0                                         | 1,042,775     | 8,070,550         | 0        | 9,113,325   |
| Massillon City School District                       | School | Stark    | 0            | 0                  | 0                                         | 733,640       | 7,446,045         | 0        | 8,179,685   |
| Minerva Local School District                        | School | Stark    | 0            | 0                  | 0                                         | 1,001,057     | 1,984,380         | 0        | 2,985,437   |
| North Canton City School District                    | School | Stark    | 0            | 0                  | 0                                         | (284,772)     | 2,838,249         | 1,249    | 2,554,726   |
| Perry Local School District                          | School | Stark    | 0            | 0                  | 0                                         | (847,717)     | 18,236,668        | 0        | 17,388,951  |
| Plain Local School District                          | School | Stark    | 0            | 0                  | 0                                         | 4,052,774     | 12,245,592        | 21,842   | 16,320,208  |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**

**As of June 30, 2014**

**All Schools Reporting Under GAAP**

| Special And Extraordinary Items                |        |            |              |                    |                                           | Fund Balances |                   |                      |             |
|------------------------------------------------|--------|------------|--------------|--------------------|-------------------------------------------|---------------|-------------------|----------------------|-------------|
| School                                         | Type   | County     | Special Item | Extraordinary Item | * Total Special And Extraordinary Items * | Net Change    | Beginning Of Year | Increase Decrease In | End Of Year |
|                                                |        |            |              |                    | Inventory Or Prepaid Assets               |               |                   |                      |             |
| Sandy Valley Local School District             | School | Stark      | 0            | 0                  | 0                                         | 160,436       | 3,285,559         | 0                    | 3,445,995   |
| Tuslaw Local School District                   | School | Stark      | 0            | 0                  | 0                                         | 610,169       | 3,840,521         | 0                    | 4,450,690   |
| Akron City School District                     | School | Summit     | 0            | 0                  | 0                                         | 2,625,450     | 50,117,987        | 0                    | 52,743,437  |
| Barberton City School District                 | School | Summit     | 0            | 0                  | 0                                         | 3,666,776     | 12,393,665        | 0                    | 16,060,441  |
| Copley-Fairlawn City School District           | School | Summit     | 0            | 0                  | 0                                         | 5,098,102     | 13,993,699        | 0                    | 19,091,801  |
| Coventry Local School District                 | School | Summit     | 0            | 0                  | 0                                         | 26,740,425    | (3,702,498)       | 0                    | 23,037,927  |
| Cuyahoga Falls City School District            | School | Summit     | 0            | 0                  | 0                                         | 1,677,973     | 2,530,606         | 0                    | 4,208,579   |
| Green Local School District                    | School | Summit     | 0            | 0                  | 0                                         | 7,981,818     | (3,439,794)       | 0                    | 4,542,024   |
| Hudson City School District                    | School | Summit     | 0            | 0                  | 0                                         | 8,578,248     | 14,808,296        | 0                    | 23,386,544  |
| Mogadore Local School District                 | School | Summit     | 0            | 0                  | 0                                         | (224,935)     | 2,080,725         | 0                    | 1,855,790   |
| Nordonia Hills City School District            | School | Summit     | 0            | 0                  | 0                                         | 7,420,072     | 11,860,401        | 0                    | 19,280,473  |
| Norton City School District                    | School | Summit     | 0            | 0                  | 0                                         | 23,967,597    | 4,506,883         | 0                    | 28,474,480  |
| Revere Local School District                   | School | Summit     | 0            | 0                  | 0                                         | 6,200,105     | 18,892,453        | 0                    | 25,092,558  |
| Springfield Local School District              | School | Summit     | 0            | 0                  | 0                                         | (7,493,520)   | 16,208,334        | 0                    | 8,714,814   |
| Stow-Munroe Falls City School District         | School | Summit     | 0            | 0                  | 0                                         | 8,515,850     | 17,834,653        | 0                    | 26,350,503  |
| Tallmadge City School District                 | School | Summit     | 0            | 0                  | 0                                         | 2,063,904     | 5,232,546         | 0                    | 7,296,450   |
| Twinsburg City School District                 | School | Summit     | 0            | 0                  | 0                                         | 5,238,311     | 31,563,929        | 0                    | 36,802,240  |
| Woodridge Local School District                | School | Summit     | 0            | 0                  | 0                                         | 3,239,517     | 5,142,007         | 0                    | 8,381,524   |
| Bloomfield-Mespo Local School District         | School | Trumbull   | 0            | 0                  | 0                                         | 113,699       | 485,814           | 0                    | 599,513     |
| Bristol Local School District                  | School | Trumbull   | 0            | 0                  | 0                                         | 235,958       | 2,132,932         | (6,627)              | 2,362,263   |
| Brookfield Local School District               | School | Trumbull   | 0            | 0                  | 0                                         | (74,233)      | (1,390,562)       | 0                    | (1,464,795) |
| Champion Local School District                 | School | Trumbull   | 0            | 0                  | 0                                         | 759,684       | (393,393)         | (2,607)              | 363,684     |
| Girard City School District                    | School | Trumbull   | 0            | 0                  | 0                                         | 314,923       | 8,514,451         | 9,130                | 8,838,504   |
| Howland Local School District                  | School | Trumbull   | 0            | 0                  | 0                                         | 1,820,254     | (1,513,668)       | 0                    | 306,586     |
| Hubbard Exempted Village School District       | School | Trumbull   | 0            | 0                  | 0                                         | (2,341,800)   | 4,586,043         | 0                    | 2,244,243   |
| Joseph Badger Local School District            | School | Trumbull   | 0            | 0                  | 0                                         | (210,864)     | 3,012,228         | 0                    | 2,801,364   |
| Labrae Local School District                   | School | Trumbull   | 0            | 0                  | 0                                         | (342,707)     | 3,501,253         | (6,729)              | 3,151,817   |
| Lakeview Local School District                 | School | Trumbull   | 0            | 0                  | 0                                         | (127,537)     | 1,616,579         | 0                    | 1,489,042   |
| Liberty Local School District                  | School | Trumbull   | 0            | 0                  | 0                                         | 2,484,401     | (597,012)         | 0                    | 1,887,389   |
| Lordstown Local School District                | School | Trumbull   | 0            | 0                  | 0                                         | (130,422)     | 43,330            | 0                    | (87,092)    |
| Maplewood Local School District                | School | Trumbull   | 0            | 0                  | 0                                         | 47,421        | 3,189,402         | 0                    | 3,236,823   |
| Mathews Local School District                  | School | Trumbull   | 0            | 0                  | 0                                         | 1,156,728     | 189,307           | 0                    | 1,346,035   |
| McDonald Local School District                 | School | Trumbull   | 0            | 0                  | 0                                         | 919,130       | 1,732,004         | 0                    | 2,651,134   |
| Newton Falls Exempted Village School District  | School | Trumbull   | 0            | 0                  | 0                                         | (138,303)     | 161,685           | 0                    | 23,382      |
| Niles City School District                     | School | Trumbull   | 0            | 0                  | 0                                         | (4,563,215)   | 6,331,673         | 0                    | 1,768,458   |
| Southington Local School District              | School | Trumbull   | 0            | 0                  | 0                                         | (252,547)     | 3,589,495         | 0                    | 3,336,948   |
| Warren City School District                    | School | Trumbull   | 0            | 0                  | 0                                         | (134,508)     | 20,441,887        | (7,512)              | 20,299,867  |
| Weathersfield Local School District            | School | Trumbull   | 0            | 0                  | 0                                         | (7,865,294)   | 17,658,069        | 0                    | 9,792,775   |
| Claymont City School District                  | School | Tuscarawas | 0            | 0                  | 0                                         | 53,140        | 3,317,220         | 2,502                | 3,372,862   |
| Dover City School District                     | School | Tuscarawas | 0            | 0                  | 0                                         | (284,668)     | 9,126,428         | 0                    | 8,841,760   |
| Garaway Local School District                  | School | Tuscarawas | 0            | 0                  | 0                                         | (74,248)      | 2,005,487         | 0                    | 1,931,239   |
| Indian Valley Local School District            | School | Tuscarawas | 0            | 0                  | 0                                         | 638,788       | 3,985,917         | 0                    | 4,624,705   |
| New Philadelphia City School District          | School | Tuscarawas | 0            | 0                  | 0                                         | (2,211,648)   | 5,731,026         | 0                    | 3,519,378   |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 0            | 0                  | 0                                         | (539,804)     | 309,283           | 0                    | (230,521)   |

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| Special And Extraordinary Items             |        |            |                 |                       |                                                    | Fund Balances |                      |                         |                |
|---------------------------------------------|--------|------------|-----------------|-----------------------|----------------------------------------------------|---------------|----------------------|-------------------------|----------------|
| School                                      | Type   | County     | Special<br>Item | Extraordinary<br>Item | * Total Special<br>And<br>Extraordinary<br>Items * | Net<br>Change | Beginning<br>Of Year | Increase<br>Decrease In | End<br>Of Year |
|                                             |        |            |                 |                       | Inventory Or<br>Prepaid Assets                     |               |                      |                         |                |
| Tuscarawas Valley Local School District     | School | Tuscarawas | 0               | 0                     | 0                                                  | (128,945)     | 2,105,420            | (47,743)                | 1,928,732      |
| Fairbanks Local School District             | School | Union      | 0               | 0                     | 0                                                  | 1,227,399     | 4,946,504            | 0                       | 6,173,903      |
| Marysville Exempted Village School District | School | Union      | 0               | 0                     | 0                                                  | 4,192,947     | 7,776,748            | 0                       | 11,969,695     |
| North Union Local School District           | School | Union      | 0               | 0                     | 0                                                  | 654,894       | 10,916,699           | 0                       | 11,571,593     |
| Lincolnview Local School District           | School | Van Wert   | 0               | 0                     | 0                                                  | 896,147       | 12,832,231           | 0                       | 13,728,378     |
| Vinton Local School District                | School | Vinton     | 0               | 0                     | 0                                                  | 579,154       | 16,067,430           | 0                       | 16,646,584     |
| Carlisle Local School District              | School | Warren     | 0               | 0                     | 0                                                  | 57,062        | 216,761              | 0                       | 273,823        |
| Franklin City School District               | School | Warren     | 0               | 0                     | 0                                                  | (1,973,906)   | 4,974,055            | 0                       | 3,000,149      |
| Kings Local School District                 | School | Warren     | 0               | 0                     | 0                                                  | (2,723,147)   | 16,155,746           | 0                       | 13,432,599     |
| Little Miami Local School District          | School | Warren     | 0               | 0                     | 0                                                  | 4,537,490     | 15,590,465           | 0                       | 20,127,955     |
| Mason City School District                  | School | Warren     | 0               | 0                     | 0                                                  | (1,494,335)   | 51,948,622           | 0                       | 50,454,287     |
| Springboro Community City School District   | School | Warren     | 0               | 0                     | 0                                                  | (4,213,456)   | 14,037,233           | 0                       | 9,823,777      |
| Belpre City School District                 | School | Washington | 0               | 0                     | 0                                                  | 185,848       | 851,797              | 0                       | 1,037,645      |
| Frontier Local School District              | School | Washington | 0               | 0                     | 0                                                  | (70,204)      | 1,640,254            | 0                       | 1,570,050      |
| Warren Local School District                | School | Washington | 0               | 0                     | 0                                                  | 672,096       | 4,893,861            | 0                       | 5,565,957      |
| Wolf Creek Local School District            | School | Washington | 0               | 0                     | 0                                                  | 525,280       | 9,439,744            | 0                       | 9,965,024      |
| Chippewa Local School District              | School | Wayne      | 0               | 0                     | 0                                                  | 156,474       | 6,500,628            | 0                       | 6,657,102      |
| Dalton Local School District                | School | Wayne      | 0               | 0                     | 0                                                  | (8,368,096)   | 14,537,314           | 0                       | 6,169,218      |
| Wooster City School District                | School | Wayne      | 0               | 0                     | 0                                                  | 4,920,387     | 26,460,191           | 0                       | 31,380,578     |
| Bowling Green City School District          | School | Wood       | 0               | 0                     | 0                                                  | 3,262,411     | 9,728,752            | 0                       | 12,991,163     |
| Eastwood Local School District              | School | Wood       | 0               | 0                     | 0                                                  | 41,353        | 9,913,248            | 0                       | 9,954,601      |
| North Baltimore Local School District       | School | Wood       | 0               | 0                     | 0                                                  | 120,982       | 6,155,469            | 0                       | 6,276,451      |
| Otsego Local School District                | School | Wood       | 0               | 0                     | 0                                                  | (494,854)     | 5,540,112            | 0                       | 5,045,258      |
| Perrysburg Exempted Village School District | School | Wood       | 0               | 0                     | 0                                                  | 2,350,392     | 9,896,208            | 0                       | 12,246,600     |
| Rossford Exempted Village School District   | School | Wood       | 0               | 0                     | 0                                                  | 143,725       | 115,850              | 0                       | 259,575        |

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**Long Term Obligations At Year End - Unaudited**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                                    | Type    | County     | General<br>Obligation<br>Bonds | Notes<br>Payable | Loans<br>Payable | Capital<br>Leases | Miscellaneous<br>Long Term<br>Bonds |
|-----------------------------------------------------------|---------|------------|--------------------------------|------------------|------------------|-------------------|-------------------------------------|
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 30,698,722                     | 0                | 159,999          | 0                 | 0                                   |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 0                              | 0                | 0                | 61,488            | 621,626                             |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 0                              | 0                | 0                | 0                 | 0                                   |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 0                              | 0                | 0                | 0                 | 0                                   |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 714,899                        | 0                | 166,670          | 0                 | 0                                   |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 0                              | 1,821,951        | 200,003          | 2,356,374         | 0                                   |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 10,035,000                     | 0                | 0                | 0                 | 0                                   |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 1,202,020                      | 0                | 0                | 1,770,406         | 0                                   |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 0                              | 0                | 0                | 0                 | 0                                   |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 0                              | 0                | 0                | 0                 | 0                                   |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 0                              | 0                | 229,725          | 6,901             | 0                                   |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 0                              | 0                | 0                | 102,631           | 0                                   |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 0                              | 0                | 0                | 2,637,696         | 0                                   |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 0                              | 0                | 0                | 65,123            | 0                                   |
| Ehove Career Center                                       | CC/JVSD | Erie       | 0                              | 2,315,000        | 0                | 0                 | 0                                   |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 2,800,000                      | 0                | 0                | 66,069            | 0                                   |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 0                              | 0                | 0                | 0                 | 1,836,000                           |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 0                              | 0                | 50,003           | 0                 | 0                                   |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 15,273,040                     | 0                | 0                | 0                 | 0                                   |
| Four County Career Center                                 | CC/JVSD | Henry      | 2,889,814                      | 1,010,000        | 0                | 0                 | 0                                   |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 815,249                        | 0                | 0                | 0                 | 0                                   |
| Knox County Career Center                                 | CC/JVSD | Knox       | 0                              | 0                | 3,554,000        | 0                 | 3,355,000                           |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 4,915,000                      | 0                | 0                | 81,223            | 0                                   |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 0                              | 0                | 0                | 0                 | 5,867,770                           |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 22,564,991                     | 0                | 166,667          | 1,354             | 0                                   |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 200,004                        | 0                | 0                | 0                 | 0                                   |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 0                              | 3,267,776        | 0                | 0                 | 0                                   |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 2,780,000                      | 0                | 0                | 79,127            | 0                                   |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 0                              | 0                | 0                | 0                 | 14,860,000                          |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 0                              | 1,494,250        | 705,271          | 140,436           | 0                                   |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 0                              | 0                | 0                | 0                 | 0                                   |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 4,250,000                      | 0                | 0                | 26,924            | 0                                   |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 6,453,645                      | 0                | 0                | 0                 | 0                                   |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 0                              | 1,903,331        | 0                | 13,567            | 12,338,742                          |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 0                              | 0                | 0                | 2,854,000         | 0                                   |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 0                              | 0                | 0                | 0                 | 0                                   |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 125,000                        | 0                | 0                | 186,906           | 0                                   |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 0                              | 0                | 0                | 2,247,152         | 0                                   |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 0                              | 0                | 0                | 47,914            | 4,400,000                           |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 73,000                         | 0                | 0                | 31,500,000        | 0                                   |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 0                              | 0                | 0                | 0                 | 0                                   |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 0                              | 0                | 166,670          | 0                 | 0                                   |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 0                              | 0                | 5,069,000        | 277,784           | 0                                   |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 0                              | 0                | 0                | 33,773            | 0                                   |
| Vantage Career Center                                     | CC/JVSD | Van Wert   | 15,990,000                     | 0                | 0                | 23,112            | 0                                   |
| Warren County Career Center                               | CC/JVSD | Warren     | 0                              | 670,000          | 0                | 31,426            | 5,000,000                           |
| Washington County Career Center                           | CC/JVSD | Washington | 0                              | 160,000          | 0                | 761,132           | 1,225,000                           |



**Long Term Obligations At Year End - Unaudited**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                                   | Type    | County     | General<br>Obligation<br>Bonds | Notes<br>Payable | Loans<br>Payable | Capital<br>Leases | Miscellaneous<br>Long Term<br>Bonds |
|----------------------------------------------------------|---------|------------|--------------------------------|------------------|------------------|-------------------|-------------------------------------|
| Wayne County Schools Career Center                       | CC/JVSD | Wayne      | 0                              | 0                | 0                | 4,455,000         | 0                                   |
| Penta Career Center                                      | CC/JVSD | Wood       | 0                              | 0                | 0                | 169,957           | 39,580,000                          |
| Athens-Meigs County Educational Service Center           | ESC     | Athens     | 0                              | 0                | 0                | 0                 | 0                                   |
| Brown County Educational Service Center                  | ESC     | Brown      | 0                              | 0                | 0                | 0                 | 0                                   |
| Clark County Educational Service Center                  | ESC     | Clark      | 0                              | 0                | 0                | 23,181            | 0                                   |
| Clermont County Educational Service Center               | ESC     | Clermont   | 0                              | 0                | 0                | 0                 | 0                                   |
| Southern Ohio Educational Service Center                 | ESC     | Clinton    | 0                              | 0                | 0                | 0                 | 0                                   |
| Columbiana County Educational Service Center             | ESC     | Columbiana | 0                              | 0                | 328,123          | 35,569            | 0                                   |
| Educational Service Center of Cuyahoga County            | ESC     | Cuyahoga   | 0                              | 0                | 2,380,000        | 4,450             | 0                                   |
| North Point Educational Service Center                   | ESC     | Erie       | 0                              | 0                | 0                | 0                 | 0                                   |
| Fairfield County Educational Service Center              | ESC     | Fairfield  | 0                              | 0                | 0                | 0                 | 0                                   |
| Educational Service Center of Central Ohio               | ESC     | Franklin   | 0                              | 0                | 0                | 2,293,764         | 0                                   |
| Northwest Ohio Educational Service Center                | ESC     | Fulton     | 0                              | 0                | 668,312          | 0                 | 0                                   |
| Gallia/Vinton Educational Service Center                 | ESC     | Gallia     | 0                              | 0                | 0                | 0                 | 0                                   |
| Geauga County Educational Service Center                 | ESC     | Geauga     | 0                              | 0                | 0                | 0                 | 0                                   |
| Greene County Educational Service Center                 | ESC     | Greene     | 0                              | 0                | 0                | 0                 | 0                                   |
| Ohio Valley Educational Service Center                   | ESC     | Guernsey   | 0                              | 0                | 0                | 0                 | 0                                   |
| Hamilton Educational Service Center                      | ESC     | Hamilton   | 0                              | 0                | 0                | 2,040,000         | 0                                   |
| Hancock County Educational Service Center                | ESC     | Hancock    | 0                              | 0                | 0                | 0                 | 0                                   |
| Jefferson County Educational Service Center              | ESC     | Jefferson  | 0                              | 0                | 0                | 351               | 0                                   |
| Knox County Educational Service Center                   | ESC     | Knox       | 0                              | 0                | 0                | 0                 | 0                                   |
| Lake County Educational Service Center                   | ESC     | Lake       | 0                              | 0                | 0                | 0                 | 0                                   |
| Lawrence County Educational Service Center               | ESC     | Lawrence   | 0                              | 0                | 0                | 0                 | 0                                   |
| Lorain County Educational Service Center                 | ESC     | Lorain     | 0                              | 0                | 0                | 34,469            | 0                                   |
| Educational Service Center of Lake Erie West             | ESC     | Lucas      | 0                              | 0                | 0                | 1,233             | 0                                   |
| Mahoning County Educational Service Center               | ESC     | Mahoning   | 0                              | 0                | 0                | 29,666            | 0                                   |
| Medina County Educational Service Center                 | ESC     | Medina     | 0                              | 0                | 0                | 0                 | 0                                   |
| Miami County Educational Service Center                  | ESC     | Miami      | 0                              | 0                | 0                | 12,677            | 0                                   |
| Montgomery County Educational Service Center             | ESC     | Montgomery | 0                              | 0                | 0                | 0                 | 0                                   |
| Muskingum Valley Educational Service Center              | ESC     | Muskingum  | 0                              | 0                | 0                | 0                 | 0                                   |
| Pickaway County Educational Service Center               | ESC     | Pickaway   | 0                              | 0                | 0                | 0                 | 0                                   |
| Portage County Educational Service Center                | ESC     | Portage    | 0                              | 0                | 0                | 37,433            | 0                                   |
| Putnam County Educational Service Center                 | ESC     | Putnam     | 0                              | 0                | 0                | 525,084           | 0                                   |
| Ross-Pike Educational Service District                   | ESC     | Ross       | 0                              | 0                | 0                | 0                 | 0                                   |
| South Central Ohio Educational Service Center            | ESC     | Scioto     | 0                              | 0                | 0                | 0                 | 0                                   |
| North Central Ohio Educational Service Center            | ESC     | Seneca     | 0                              | 3,275,000        | 0                | 0                 | 0                                   |
| Stark County Educational Service Center                  | ESC     | Stark      | 0                              | 0                | 0                | 231,858           | 0                                   |
| Summit County Educational Service Center                 | ESC     | Summit     | 0                              | 0                | 0                | 821,119           | 0                                   |
| Trumbull County Educational Service Center               | ESC     | Trumbull   | 0                              | 0                | 0                | 9,940             | 0                                   |
| East Central Ohio Educational Service Center             | ESC     | Tuscarawas | 0                              | 0                | 0                | 369,818           | 0                                   |
| Wood County Educational Service Center                   | ESC     | Wood       | 0                              | 0                | 0                | 0                 | 0                                   |
| Adams County/Ohio Valley School District                 | School  | Adams      | 29,832,528                     | 0                | 0                | 0                 | 0                                   |
| Manchester Local School District                         | School  | Adams      | 9,808,710                      | 435,000          | 0                | 37,302            | 0                                   |
| Delphos City School District                             | School  | Allen      | 0                              | 0                | 0                | 0                 | 0                                   |
| Ashland City School District                             | School  | Ashland    | 30,103,591                     | 0                | 236,000          | 0                 | 0                                   |
| Hillsdale Local School District                          | School  | Ashland    | 0                              | 0                | 0                | 0                 | 40,500                              |
| Loudonville-Perrysville Exempted Village School District | School  | Ashland    | 0                              | 0                | 865,060          | 82,184            | 0                                   |

**Long Term Obligations At Year End - Unaudited**  
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| School                                         | Type   | County    | General<br>Obligation<br>Bonds | Notes<br>Payable | Loans<br>Payable | Capital<br>Leases | Miscellaneous<br>Long Term<br>Bonds |
|------------------------------------------------|--------|-----------|--------------------------------|------------------|------------------|-------------------|-------------------------------------|
| Mapleton Local School District                 | School | Ashland   | 2,038,219                      | 0                | 0                | 0                 | 676,667                             |
| Ashtabula Area City School District            | School | Ashtabula | 0                              | 0                | 0                | 0                 | 0                                   |
| Buckeye Local School District                  | School | Ashtabula | 0                              | 0                | 0                | 0                 | 0                                   |
| Conneaut Area City School District             | School | Ashtabula | 5,112,294                      | 0                | 168,000          | 0                 | 0                                   |
| Geneva Area City School District               | School | Ashtabula | 15,329,990                     | 0                | 0                | 0                 | 0                                   |
| Grand Valley Local School District             | School | Ashtabula | 8,683,134                      | 0                | 0                | 1,002,000         | 0                                   |
| Jefferson Area Local School District           | School | Ashtabula | 16,903,938                     | 0                | 0                | 2,965,682         | 0                                   |
| Athens City School District                    | School | Athens    | 10,641,547                     | 0                | 54,499           | 0                 | 0                                   |
| Federal-Hocking Local School District          | School | Athens    | 310,000                        | 0                | 0                | 87,930            | 20,000                              |
| Nelsonville-York City School District          | School | Athens    | 5,077,006                      | 0                | 0                | 464,000           | 0                                   |
| Trimble Local School District                  | School | Athens    | 512,099                        | 0                | 262,454          | 0                 | 0                                   |
| Minster Local School District                  | School | Auglaize  | 109,750,530                    | 0                | 0                | 0                 | 0                                   |
| New Bremen Local School District               | School | Auglaize  | 3,461,275                      | 0                | 0                | 0                 | 0                                   |
| Barnesville Exempted Village School District   | School | Belmont   | 2,623,818                      | 0                | 0                | 101,984           | 0                                   |
| Bellaire Local School District                 | School | Belmont   | 2,154,076                      | 0                | 0                | 80,925            | 0                                   |
| Bridgeport Exempted Village School District    | School | Belmont   | 3,654,994                      | 0                | 29,323           | 261,731           | 0                                   |
| Martins Ferry City School District             | School | Belmont   | 10,243,276                     | 0                | 0                | 3,066,518         | 0                                   |
| Shadyside Local School District                | School | Belmont   | 0                              | 0                | 0                | 33,160            | 0                                   |
| St. Clairsville-Richland City School District  | School | Belmont   | 0                              | 0                | 119,093          | 1,496,587         | 0                                   |
| Union Local School District                    | School | Belmont   | 1,415,046                      | 0                | 0                | 421,843           | 0                                   |
| Eastern Local School District                  | School | Brown     | 7,119,595                      | 0                | 0                | 0                 | 0                                   |
| Fayetteville-Perry Local School District       | School | Brown     | 6,767,040                      | 0                | 66,654           | 0                 | 0                                   |
| Western Brown Local School District            | School | Brown     | 3,418,211                      | 0                | 0                | 562,000           | 0                                   |
| Edgewood City School District                  | School | Butler    | 38,771,513                     | 0                | 0                | 126,000           | 0                                   |
| Fairfield City School District                 | School | Butler    | 26,037,321                     | 0                | 0                | 2,685,847         | 0                                   |
| Lakota Local School District                   | School | Butler    | 178,479,618                    | 0                | 0                | 0                 | 0                                   |
| Madison Local School District                  | School | Butler    | 10,547,735                     | 0                | 0                | 3,184,291         | 0                                   |
| Middletown City School District                | School | Butler    | 58,544,375                     | 3,407,487        | 0                | 911,284           | 0                                   |
| Monroe Local School District                   | School | Butler    | 23,090,000                     | 0                | 0                | 3,457,000         | 213,500                             |
| New Miami Local School District                | School | Butler    | 1,163,837                      | 0                | 0                | 223,297           | 0                                   |
| Ross Local School District                     | School | Butler    | 17,587,648                     | 0                | 0                | 1,145,319         | 0                                   |
| Talawanda School District                      | School | Butler    | 45,365,000                     | 0                | 0                | 1,889,000         | 0                                   |
| Brown Local School District                    | School | Carroll   | 17,152,489                     | 0                | 0                | 52,567            | 0                                   |
| Carrollton Exempted Village School District    | School | Carroll   | 382,464                        | 0                | 0                | 67,119            | 0                                   |
| Mechanicsburg Exempted Village School District | School | Champaign | 6,044,996                      | 0                | 0                | 0                 | 565,000                             |
| Triad Local School District                    | School | Champaign | 2,480,000                      | 0                | 0                | 2,274,928         | 0                                   |
| Clark Shawnee Local School District            | School | Clark     | 0                              | 0                | 0                | 30,280            | 0                                   |
| Greenon Local School District                  | School | Clark     | 21,565                         | 0                | 0                | 182,980           | 0                                   |
| Northeastern Local School District             | School | Clark     | 1,945,000                      | 0                | 0                | 32,475            | 0                                   |
| Northwestern Local School District             | School | Clark     | 0                              | 0                | 0                | 0                 | 28,625,000                          |
| Southeastern Local School District             | School | Clark     | 704,000                        | 0                | 263,091          | 70,418            | 0                                   |
| Springfield City School District               | School | Clark     | 29,749,053                     | 790,000          | 0                | 394,090           | 0                                   |
| Tecumseh Local School District                 | School | Clark     | 18,332,663                     | 0                | 0                | 0                 | 0                                   |
| Batavia Local School District                  | School | Clermont  | 18,692,448                     | 0                | 0                | 207,033           | 0                                   |
| Bethel-Tate Local School District              | School | Clermont  | 4,269,072                      | 0                | 2,075,000        | 801,855           | 0                                   |
| Clermont Northeastern Local School District    | School | Clermont  | 151,824                        | 0                | 0                | 0                 | 0                                   |
| Felicity-Franklin Local School District        | School | Clermont  | 2,069,998                      | 0                | 0                | 26,710            | 0                                   |

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| School                                                    | Type   | County     | General<br>Obligation<br>Bonds | Notes<br>Payable | Loans<br>Payable | Capital<br>Leases | Miscellaneous<br>Long Term<br>Bonds |
|-----------------------------------------------------------|--------|------------|--------------------------------|------------------|------------------|-------------------|-------------------------------------|
| Goshen Local School District                              | School | Clermont   | 8,247,215                      | 0                | 0                | 80,926            | 0                                   |
| Milford Exempted Village School District                  | School | Clermont   | 68,159,266                     | 0                | 0                | 0                 | 0                                   |
| New Richmond Exempted Village School District             | School | Clermont   | 0                              | 0                | 0                | 0                 | 0                                   |
| West Clermont Local School District                       | School | Clermont   | 30,405,000                     | 0                | 0                | 2,071,735         | 0                                   |
| Williamsburg Local School District                        | School | Clermont   | 1,444,729                      | 0                | 157,226          | 0                 | 471,888                             |
| Blanchester Local School District                         | School | Clinton    | 2,589,367                      | 0                | 0                | 2,065,885         | 0                                   |
| Clinton Massie Local School District                      | School | Clinton    | 8,125,124                      | 0                | 0                | 745,103           | 0                                   |
| East Clinton Local School District                        | School | Clinton    | 1,133,750                      | 0                | 0                | 0                 | 450,000                             |
| Wilmington City School District                           | School | Clinton    | 3,927,806                      | 0                | 0                | 1,077,000         | 0                                   |
| Beaver Local School District                              | School | Columbiana | 21,477,925                     | 0                | 114,193          | 80,936            | 0                                   |
| Columbiana Exempted Village School District               | School | Columbiana | 996,334                        | 0                | 26,472           | 19,970            | 13,781,811                          |
| Crestview Local School District                           | School | Columbiana | 4,470,740                      | 0                | 0                | 134,263           | 0                                   |
| East Liverpool City School District                       | School | Columbiana | 0                              | 0                | 0                | 1,400,000         | 7,900,000                           |
| East Palestine City School District                       | School | Columbiana | 0                              | 0                | 0                | 887,527           | 0                                   |
| Lisbon Exempted Village School District                   | School | Columbiana | 765,000                        | 0                | 0                | 4,270,259         | 0                                   |
| Salem City School District                                | School | Columbiana | 1,395,000                      | 299,000          | 0                | 91,297            | 0                                   |
| Southern Local School District                            | School | Columbiana | 2,039,879                      | 0                | 0                | 1,022,446         | 0                                   |
| United Local School District                              | School | Columbiana | 0                              | 0                | 0                | 62,031            | 0                                   |
| Wellsville Local School District                          | School | Columbiana | 760,731                        | 0                | 135,000          | 0                 | 0                                   |
| Coshocton City School District                            | School | Coshocton  | 9,957,834                      | 0                | 255,000          | 0                 | 0                                   |
| Ridgewood Local School District                           | School | Coshocton  | 2,886,997                      | 0                | 0                | 236,179           | 0                                   |
| River View Local School District                          | School | Coshocton  | 825,578                        | 0                | 0                | 17,856            | 0                                   |
| Buckeye Central Local School District                     | School | Crawford   | 7,605,751                      | 0                | 329,936          | 96,339            | 0                                   |
| Bucyrus City School District                              | School | Crawford   | 11,453,732                     | 0                | 0                | 135,015           | 0                                   |
| Colonel Crawford Local School District                    | School | Crawford   | 12,423,080                     | 0                | 72,605           | 45,519            | 0                                   |
| Galion City School District                               | School | Crawford   | 17,456,121                     | 0                | 0                | 331,063           | 0                                   |
| Wynford Local School District                             | School | Crawford   | 4,657,520                      | 0                | 0                | 4,233             | 0                                   |
| Bay Village City School District                          | School | Cuyahoga   | 28,524,822                     | 0                | 0                | 0                 | 1,505,000                           |
| Beachwood City School District                            | School | Cuyahoga   | 35,202,575                     | 3,440,000        | 0                | 244,826           | 0                                   |
| Bedford City School District                              | School | Cuyahoga   | 1,901,511                      | 0                | 0                | 136,526           | 205,934                             |
| Berea City School District                                | School | Cuyahoga   | 0                              | 0                | 0                | 0                 | 0                                   |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 11,710,000                     | 5,685,000        | 0                | 112,237           | 0                                   |
| Brooklyn City School District                             | School | Cuyahoga   | 27,327,792                     | 0                | 0                | 0                 | 0                                   |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 21,801,508                     | 0                | 0                | 23,600            | 0                                   |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 143,018,415                    | 0                | 0                | 246,742           | 26,470,227                          |
| Cleveland Municipal School District                       | School | Cuyahoga   | 161,423,385                    | 0                | 0                | 0                 | 0                                   |
| Cuyahoga Heights Local School District                    | School | Cuyahoga   | 0                              | 0                | 0                | 1,294,132         | 0                                   |
| East Cleveland City School District                       | School | Cuyahoga   | 4,778,435                      | 0                | 0                | 645,309           | 0                                   |
| Euclid City School District                               | School | Cuyahoga   | 38,501,800                     | 0                | 0                | 0                 | 4,600,000                           |
| Fairview Park City School District                        | School | Cuyahoga   | 23,991,486                     | 0                | 0                | 446,648           | 0                                   |
| Garfield Heights City School District                     | School | Cuyahoga   | 41,007,107                     | 0                | 0                | 565,580           | 2,573,290                           |
| Independence Local School District                        | School | Cuyahoga   | 15,417,865                     | 0                | 0                | 24,643            | 0                                   |
| Lakewood City School District                             | School | Cuyahoga   | 165,043,993                    | 0                | 0                | 523,095           | 0                                   |
| Maple Heights City School District                        | School | Cuyahoga   | 55,565,617                     | 2,411,000        | 0                | 0                 | 2,850,000                           |
| Mayfield City School District                             | School | Cuyahoga   | 2,364,853                      | 0                | 500,005          | 0                 | 42,699,273                          |
| North Olmsted City School District                        | School | Cuyahoga   | 3,140,000                      | 0                | 0                | 0                 | 0                                   |
| North Royalton City School District                       | School | Cuyahoga   | 12,820,000                     | 0                | 0                | 0                 | 0                                   |

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|----------------------------------------------|--------|-----------|--------------------------------|------------------|------------------|-------------------|-------------------------------------|
| Olmsted Falls City School District           | School | Cuyahoga  | 16,566,972                     | 505,000          | 0                | 0                 | 0                                   |
| Orange City School District                  | School | Cuyahoga  | 22,953,938                     | 0                | 0                | 5,730             | 0                                   |
| Parma City School District                   | School | Cuyahoga  | 0                              | 2,582,066        | 9,331,435        | 2,033,378         | 9,431,395                           |
| Richmond Heights Local School District       | School | Cuyahoga  | 0                              | 761,873          | 0                | 0                 | 0                                   |
| Rocky River City School District             | School | Cuyahoga  | 49,840,000                     | 0                | 0                | 742,742           | 0                                   |
| Shaker Heights City School District          | School | Cuyahoga  | 21,940,000                     | 0                | 0                | 0                 | 0                                   |
| Solon City School District                   | School | Cuyahoga  | 11,008,296                     | 0                | 0                | 39,476            | 0                                   |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 4,434,810                      | 545,000          | 0                | 0                 | 0                                   |
| Strongsville City School District            | School | Cuyahoga  | 83,785,937                     | 0                | 0                | 0                 | 3,985,000                           |
| Warrensville Heights City School District    | School | Cuyahoga  | 17,605,983                     | 0                | 0                | 0                 | 0                                   |
| Westlake City School District                | School | Cuyahoga  | 91,565,306                     | 0                | 0                | 0                 | 0                                   |
| Greenville City School District              | School | Darke     | 45,597,515                     | 0                | 0                | 0                 | 0                                   |
| Ayersville Local School District             | School | Defiance  | 0                              | 0                | 0                | 405,899           | 0                                   |
| Big Walnut Local School District             | School | Delaware  | 41,887,582                     | 0                | 0                | 0                 | 0                                   |
| Buckeye Valley Local School District         | School | Delaware  | 20,347,712                     | 0                | 0                | 675,966           | 0                                   |
| Delaware City School District                | School | Delaware  | 43,647,848                     | 2,504,390        | 0                | 0                 | 0                                   |
| Olentangy Local School District              | School | Delaware  | 359,393,617                    | 0                | 0                | 589,778           | 0                                   |
| Edison Local School District                 | School | Erie      | 0                              | 0                | 0                | 41,711            | 0                                   |
| Huron City School District                   | School | Erie      | 2,853,571                      | 0                | 0                | 2,633,261         | 1,170,000                           |
| Kelleys Island Local School District         | School | Erie      | 0                              | 0                | 0                | 0                 | 0                                   |
| Margaretta Local School District             | School | Erie      | 0                              | 0                | 0                | 2,185,000         | 0                                   |
| Perkins Local School District                | School | Erie      | 0                              | 0                | 0                | 4,133,337         | 0                                   |
| Sandusky City School District                | School | Erie      | 0                              | 0                | 0                | 389,619           | 0                                   |
| Vermilion Local School District              | School | Erie      | 3,301,307                      | 0                | 0                | 35,753            | 21,037,726                          |
| Amanda-Clearcreek Local School District      | School | Fairfield | 2,387,824                      | 0                | 0                | 256,906           | 0                                   |
| Bloom-Carroll Local School District          | School | Fairfield | 23,521,943                     | 0                | 0                | 0                 | 0                                   |
| Fairfield Union Local School District        | School | Fairfield | 24,696,962                     | 0                | 0                | 254,123           | 0                                   |
| Lancaster City School District               | School | Fairfield | 59,010,000                     | 1,610,000        | 0                | 564,908           | 0                                   |
| Liberty Union-Thurston Local School District | School | Fairfield | 9,671,719                      | 0                | 0                | 0                 | 0                                   |
| Pickerington Local School District           | School | Fairfield | 133,353,371                    | 0                | 0                | 2,685,485         | 0                                   |
| Miami Trace Local School District            | School | Fayette   | 27,382,824                     | 0                | 0                | 0                 | 0                                   |
| Washington Court House City School District  | School | Fayette   | 18,915,743                     | 0                | 0                | 543,854           | 0                                   |
| Canal Winchester Local School District       | School | Franklin  | 60,593,318                     | 2,191,343        | 0                | 1,133,128         | 0                                   |
| Columbus City School District                | School | Franklin  | 510,933,630                    | 0                | 0                | 0                 | 0                                   |
| Dublin City School District                  | School | Franklin  | 173,070,215                    | 0                | 0                | 25,805            | 0                                   |
| Gahanna-Jefferson City School District       | School | Franklin  | 27,992,339                     | 4,605,000        | 0                | 862,615           | 0                                   |
| Grandview Heights City School District       | School | Franklin  | 3,790,463                      | 0                | 0                | 88,997            | 0                                   |
| Groveport Madison Local School District      | School | Franklin  | 0                              | 5,113,190        | 3,965,600        | 0                 | 0                                   |
| Hamilton Local School District               | School | Franklin  | 22,570,151                     | 0                | 0                | 79,894            | 0                                   |
| Hilliard City School District                | School | Franklin  | 155,197,702                    | 4,340,000        | 0                | 0                 | 0                                   |
| New Albany-Plain Local School District       | School | Franklin  | 119,468,022                    | 0                | 0                | 355,260           | 2,873,346                           |
| Southwestern City School District            | School | Franklin  | 199,480,067                    | 199,998          | 0                | 0                 | 7,140,000                           |
| Upper Arlington City School District         | School | Franklin  | 22,147,495                     | 1,191,754        | 0                | 0                 | 0                                   |
| Westerville City School District             | School | Franklin  | 77,147,267                     | 17,785,000       | 0                | 0                 | 0                                   |
| Whitehall City School District               | School | Franklin  | 27,999,994                     | 0                | 0                | 0                 | 0                                   |
| Worthington City School District             | School | Franklin  | 4,422,732                      | 1,277,000        | 3,992,674        | 0                 | 0                                   |
| Archbold Area Local School District          | School | Fulton    | 7,814,643                      | 0                | 0                | 0                 | 0                                   |

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|-------------------------------------------------|--------|----------|--------------------------------|------------------|------------------|-------------------|-------------------------------------|
| Wauseon Exempted Village School District        | School | Fulton   | 22,180,000                     | 0                | 0                | 0                 | 0                                   |
| Gallia Local School District                    | School | Gallia   | 38,769,660                     | 0                | 0                | 1,869,014         | 0                                   |
| Gallipolis City School District                 | School | Gallia   | 20,554,756                     | 0                | 0                | 0                 | 0                                   |
| Berkshire Local School District                 | School | Geauga   | 0                              | 0                | 0                | 278,400           | 0                                   |
| Cardinal Local School District                  | School | Geauga   | 8,483,777                      | 0                | 0                | 0                 | 810,000                             |
| Kenston Local School District                   | School | Geauga   | 37,420,000                     | 0                | 0                | 0                 | 0                                   |
| Ledgemont Local School District                 | School | Geauga   | 0                              | 84,000           | 2,371,750        | 0                 | 0                                   |
| West Geauga Local School District               | School | Geauga   | 900,000                        | 0                | 0                | 0                 | 0                                   |
| Beavercreek City School District                | School | Greene   | 95,480,000                     | 0                | 0                | 448,000           | 0                                   |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 38,036,752                     | 0                | 0                | 3,555,000         | 0                                   |
| Cedar Cliff Local School District               | School | Greene   | 11,350,000                     | 0                | 0                | 2,165,000         | 0                                   |
| Fairborn City School District                   | School | Greene   | 14,677,900                     | 0                | 0                | 0                 | 0                                   |
| Greeneview Local School District                | School | Greene   | 6,115,180                      | 0                | 0                | 0                 | 0                                   |
| Xenia Community School District                 | School | Greene   | 35,741,413                     | 2,215,000        | 0                | 336,793           | 0                                   |
| Yellow Springs Exempted Village School District | School | Greene   | 2,904,999                      | 531,400          | 0                | 18,408            | 0                                   |
| Cambridge City School District                  | School | Guernsey | 4,821,979                      | 0                | 0                | 0                 | 1,464,748                           |
| East Guernsey Local School District             | School | Guernsey | 2,109,400                      | 0                | 0                | 114,399           | 0                                   |
| Rolling Hills Local School District             | School | Guernsey | 0                              | 571,385          | 0                | 0                 | 0                                   |
| Cincinnati City School District                 | School | Hamilton | 560,090,000                    | 0                | 0                | 104,875,000       | 0                                   |
| Deer Park Community City School District        | School | Hamilton | 478,532                        | 0                | 0                | 0                 | 0                                   |
| Finneytown Local School District                | School | Hamilton | 11,099,861                     | 0                | 0                | 333,000           | 0                                   |
| Forest Hills Local School District              | School | Hamilton | 4,560,000                      | 0                | 0                | 0                 | 0                                   |
| Indian Hill Exempted Village School District    | School | Hamilton | 28,509,487                     | 0                | 0                | 192,000           | 0                                   |
| Loveland City School District                   | School | Hamilton | 19,634,167                     | 1,500,000        | 0                | 0                 | 0                                   |
| Madeira City School District                    | School | Hamilton | 26,547,054                     | 0                | 0                | 405,523           | 0                                   |
| Mariemont City School District                  | School | Hamilton | 48,030,841                     | 0                | 0                | 1,351,159         | 0                                   |
| Mt. Healthy City School District                | School | Hamilton | 30,545,309                     | 0                | 0                | 147,542           | 0                                   |
| North College Hill City School District         | School | Hamilton | 10,163,703                     | 0                | 0                | 0                 | 3,532,000                           |
| Northwest Local School District                 | School | Hamilton | 14,566,966                     | 0                | 0                | 0                 | 11,260,000                          |
| Norwood City School District                    | School | Hamilton | 3,412,500                      | 0                | 0                | 83,025            | 0                                   |
| Oak Hills Local School District                 | School | Hamilton | 35,987,312                     | 0                | 0                | 0                 | 0                                   |
| Princeton City School District                  | School | Hamilton | 223,551,220                    | 3,755,000        | 3,130,000        | 121,177           | 0                                   |
| Reading Community City School District          | School | Hamilton | 83,000                         | 0                | 0                | 360,836           | 1,980,000                           |
| Southwest Local School District                 | School | Hamilton | 16,213,492                     | 0                | 0                | 0                 | 0                                   |
| St. Bernard-Elmwood Place Local School District | School | Hamilton | 0                              | 0                | 0                | 742,000           | 0                                   |
| Sycamore Community City School District         | School | Hamilton | 50,891,672                     | 0                | 0                | 8,639,796         | 0                                   |
| Three Rivers Local School District              | School | Hamilton | 38,311,224                     | 0                | 0                | 0                 | 0                                   |
| Winton Woods City School District               | School | Hamilton | 0                              | 0                | 0                | 2,640,797         | 0                                   |
| Wyoming City School District                    | School | Hamilton | 43,341,523                     | 0                | 0                | 1,793,600         | 0                                   |
| Arcadia Local School District                   | School | Hancock  | 0                              | 0                | 0                | 0                 | 0                                   |
| Arlington Local School District                 | School | Hancock  | 520,000                        | 0                | 0                | 0                 | 0                                   |
| Findlay City School District                    | School | Hancock  | 50,386,822                     | 0                | 0                | 0                 | 0                                   |
| Liberty Benton Local School District            | School | Hancock  | 2,993,556                      | 0                | 0                | 0                 | 0                                   |
| Van Buren Local School District                 | School | Hancock  | 4,844,695                      | 0                | 0                | 0                 | 0                                   |
| Conotton Valley Union Local School District     | School | Harrison | 0                              | 0                | 0                | 162,044           | 0                                   |
| Holgate Local School District                   | School | Henry    | 2,000,000                      | 0                | 1,715,000        | 0                 | 0                                   |
| Liberty Center Local School District            | School | Henry    | 905,002                        | 0                | 624,180          | 85,700            | 0                                   |

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| School                                            | Type   | County    | General<br>Obligation<br>Bonds | Notes<br>Payable | Loans<br>Payable | Capital<br>Leases | Miscellaneous<br>Long Term<br>Bonds |
|---------------------------------------------------|--------|-----------|--------------------------------|------------------|------------------|-------------------|-------------------------------------|
| Napoleon Area City School District                | School | Henry     | 33,490,023                     | 0                | 1,773,768        | 746,089           | 0                                   |
| Patrick Henry Local School District               | School | Henry     | 4,598,347                      | 455,667          | 0                | 241,409           | 0                                   |
| Fairfield Local School District                   | School | Highland  | 1,353,465                      | 0                | 0                | 0                 | 0                                   |
| Greenfield Exempted Village School District       | School | Highland  | 2,755,011                      | 0                | 0                | 0                 | 0                                   |
| Hillsboro City School District                    | School | Highland  | 9,320,000                      | 0                | 0                | 671,000           | 0                                   |
| Lynchburg Clay Local School District              | School | Highland  | 970,000                        | 0                | 0                | 703,565           | 0                                   |
| Logan-Hocking Local School District               | School | Hocking   | 16,665,745                     | 0                | 0                | 3,004,228         | 0                                   |
| East Holmes Local School District                 | School | Holmes    | 1,125,000                      | 0                | 0                | 0                 | 336,458                             |
| West Holmes Local School District                 | School | Holmes    | 9,170,000                      | 0                | 0                | 0                 | 0                                   |
| Bellevue City School District                     | School | Huron     | 22,338,161                     | 0                | 100,000          | 337,703           | 3,583,462                           |
| Monroeville Local School District                 | School | Huron     | 4,055,000                      | 0                | 0                | 87,849            | 627,995                             |
| New London Local School District                  | School | Huron     | 1,875,513                      | 0                | 0                | 13,715            | 0                                   |
| Norwalk City School District                      | School | Huron     | 9,235,045                      | 0                | 0                | 0                 | 0                                   |
| South Central Local School District               | School | Huron     | 625,000                        | 0                | 283,919          | 203,926           | 0                                   |
| Western Reserve Local School District             | School | Huron     | 2,060,026                      | 0                | 0                | 137,780           | 0                                   |
| Willard City School District                      | School | Huron     | 22,312,161                     | 0                | 376,598          | 160,623           | 0                                   |
| Wellston City School District                     | School | Jackson   | 1,780,000                      | 0                | 0                | 0                 | 1,773,000                           |
| Buckeye Local School District                     | School | Jefferson | 887,596                        | 0                | 0                | 15,168            | 0                                   |
| Edison Local School District                      | School | Jefferson | 0                              | 0                | 0                | 173,722           | 0                                   |
| Indian Creek Local School District                | School | Jefferson | 11,004,963                     | 0                | 525,273          | 116,570           | 0                                   |
| Steubenville City School District                 | School | Jefferson | 0                              | 0                | 0                | 0                 | 11,511,285                          |
| Toronto City School District                      | School | Jefferson | 8,021,900                      | 0                | 0                | 0                 | 753,084                             |
| Kirtland Local School District                    | School | Lake      | 15,381,469                     | 0                | 0                | 0                 | 0                                   |
| Mentor Exempted Village School District           | School | Lake      | 0                              | 0                | 0                | 0                 | 0                                   |
| Perry Local School District                       | School | Lake      | 0                              | 500,078          | 0                | 204,328           | 0                                   |
| Riverside Local School District                   | School | Lake      | 1,713,289                      | 0                | 0                | 2,205,803         | 0                                   |
| Willoughby-Eastlake City School District          | School | Lake      | 8,080,000                      | 0                | 0                | 35,705,000        | 0                                   |
| Chesapeake Union Exempted Village School District | School | Lawrence  | 1,441,235                      | 0                | 0                | 1,028,300         | 2,735,000                           |
| Dawson-Bryant Local School District               | School | Lawrence  | 1,303,064                      | 0                | 770,000          | 0                 | 0                                   |
| Fairland Local School District                    | School | Lawrence  | 1,870,000                      | 0                | 0                | 756,000           | 0                                   |
| Ironton City School District                      | School | Lawrence  | 17,905,876                     | 0                | 0                | 0                 | 0                                   |
| Rock Hill Local School District                   | School | Lawrence  | 0                              | 990,000          | 0                | 1,350,000         | 0                                   |
| South Point Local School District                 | School | Lawrence  | 7,990,004                      | 0                | 0                | 96,736            | 0                                   |
| Symmes Valley Local School District               | School | Lawrence  | 0                              | 0                | 0                | 0                 | 0                                   |
| Granville Exempted Village School District        | School | Licking   | 32,262,310                     | 881,842          | 0                | 0                 | 0                                   |
| Heath City School District                        | School | Licking   | 11,606,544                     | 0                | 0                | 301,989           | 0                                   |
| Johnstown-Monroe Local School District            | School | Licking   | 0                              | 126,318          | 0                | 0                 | 0                                   |
| Lakewood Local School District                    | School | Licking   | 10,197,601                     | 0                | 0                | 92,701            | 1,065,238                           |
| Licking Heights Local School District             | School | Licking   | 65,642,728                     | 0                | 0                | 679,175           | 0                                   |
| Licking Valley Local School District              | School | Licking   | 12,759,269                     | 0                | 0                | 715,484           | 0                                   |
| Newark City School District                       | School | Licking   | 59,586,259                     | 0                | 0                | 86,542            | 0                                   |
| North Fork Local School District                  | School | Licking   | 8,408,154                      | 0                | 0                | 415,831           | 0                                   |
| Northridge Local School District                  | School | Licking   | 3,630,000                      | 0                | 0                | 51,263            | 0                                   |
| Riverside Local School District                   | School | Logan     | 1,420,000                      | 0                | 0                | 0                 | 0                                   |
| Amherst Exempted Village School District          | School | Lorain    | 15,165,000                     | 300,000          | 0                | 174,709           | 0                                   |
| Avon Lake City School District                    | School | Lorain    | 48,239,669                     | 0                | 0                | 162,101           | 0                                   |
| Avon Local School District                        | School | Lorain    | 63,210,984                     | 0                | 0                | 9,224             | 0                                   |

**Long Term Obligations At Year End - Unaudited**  
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| School                                        | Type   | County   | General<br>Obligation<br>Bonds | Notes<br>Payable | Loans<br>Payable | Capital<br>Leases | Miscellaneous<br>Long Term<br>Bonds |
|-----------------------------------------------|--------|----------|--------------------------------|------------------|------------------|-------------------|-------------------------------------|
| Columbia Local School District                | School | Lorain   | 6,712,931                      | 0                | 0                | 81,715            | 0                                   |
| Elyria City School District                   | School | Lorain   | 41,895,118                     | 0                | 0                | 3,399,302         | 0                                   |
| Firelands Local School District               | School | Lorain   | 800,000                        | 0                | 0                | 418,044           | 0                                   |
| Keystone Local School District                | School | Lorain   | 24,642,044                     | 0                | 0                | 777,156           | 0                                   |
| Lorain City School District                   | School | Lorain   | 34,621,179                     | 5,376,752        | 0                | 0                 | 0                                   |
| Midview Local School District                 | School | Lorain   | 2,005,000                      | 135,000          | 0                | 208,401           | 22,426,137                          |
| North Ridgeville City School District         | School | Lorain   | 58,845,000                     | 0                | 0                | 6,518             | 0                                   |
| Oberlin City School District                  | School | Lorain   | 0                              | 0                | 0                | 361,084           | 0                                   |
| Sheffield-Sheffield Lake City School District | School | Lorain   | 30,614,919                     | 0                | 0                | 38,242            | 0                                   |
| Wellington Exempted Village School District   | School | Lorain   | 12,398,717                     | 0                | 0                | 197,097           | 0                                   |
| Anthony Wayne Local School District           | School | Lucas    | 17,766,750                     | 0                | 0                | 0                 | 0                                   |
| Oregon City School District                   | School | Lucas    | 34,634,601                     | 0                | 0                | 1,123,973         | 2,160,566                           |
| Ottawa Hills Local School District            | School | Lucas    | 990,000                        | 0                | 0                | 278,635           | 0                                   |
| Springfield Local School District             | School | Lucas    | 9,002,248                      | 0                | 0                | 0                 | 0                                   |
| Sylvania City School District                 | School | Lucas    | 91,351,800                     | 5,430,000        | 0                | 12,780            | 0                                   |
| Toledo City School District                   | School | Lucas    | 143,854,995                    | 0                | 0                | 0                 | 0                                   |
| Washington Local School District              | School | Lucas    | 0                              | 0                | 0                | 0                 | 9,680,000                           |
| Jefferson Local School District               | School | Madison  | 11,093,725                     | 0                | 0                | 70,005            | 44,618                              |
| Jonathan Alder Local School District          | School | Madison  | 19,438,248                     | 176,000          | 0                | 0                 | 0                                   |
| London City School District                   | School | Madison  | 17,041,035                     | 200,000          | 773,081          | 0                 | 0                                   |
| Madison-Plains Local School District          | School | Madison  | 90,000                         | 0                | 0                | 0                 | 0                                   |
| Austintown Local School District              | School | Mahoning | 45,731,543                     | 0                | 212,488          | 0                 | 0                                   |
| Boardman Local School District                | School | Mahoning | 3,488,000                      | 2,613,252        | 415,345          | 5,568,641         | 0                                   |
| Campbell City School District                 | School | Mahoning | 2,370,942                      | 0                | 0                | 1,666,000         | 0                                   |
| Canfield Local School District                | School | Mahoning | 0                              | 437,395          | 0                | 0                 | 0                                   |
| Jackson-Milton Local School District          | School | Mahoning | 0                              | 0                | 0                | 505,468           | 14,120,000                          |
| Lowellville Local School District             | School | Mahoning | 1,315,000                      | 0                | 0                | 0                 | 0                                   |
| Poland Local School District                  | School | Mahoning | 2,411,222                      | 0                | 0                | 7,295,805         | 0                                   |
| Sebring Local School District                 | School | Mahoning | 738,653                        | 0                | 0                | 0                 | 0                                   |
| South Range Local School District             | School | Mahoning | 18,225,582                     | 0                | 0                | 0                 | 0                                   |
| Springfield Local School District             | School | Mahoning | 6,411,979                      | 0                | 0                | 3,232,757         | 0                                   |
| Struthers City School District                | School | Mahoning | 2,704,938                      | 0                | 0                | 0                 | 0                                   |
| West Branch Local School District             | School | Mahoning | 5,200,260                      | 0                | 0                | 0                 | 1,167,038                           |
| Western Reserve Local School District         | School | Mahoning | 10,236,973                     | 0                | 10,100           | 0                 | 0                                   |
| Youngstown City School District               | School | Mahoning | 29,098,500                     | 0                | 0                | 5,050,000         | 1,638,000                           |
| Elgin Local School District                   | School | Marion   | 14,831,764                     | 0                | 59,269           | 23,284            | 0                                   |
| Marion City School District                   | School | Marion   | 8,160,000                      | 2,182,965        | 0                | 212,708           | 0                                   |
| Pleasant Local School District                | School | Marion   | 1,050,389                      | 0                | 129,615          | 25,479            | 0                                   |
| Ridgedale Local School District               | School | Marion   | 0                              | 0                | 1,381            | 118,773           | 0                                   |
| River Valley Local School District            | School | Marion   | 12,118,720                     | 0                | 0                | 25,567            | 0                                   |
| Black River Local School District             | School | Medina   | 2,175,000                      | 0                | 0                | 0                 | 0                                   |
| Brunswick City School District                | School | Medina   | 11,309,802                     | 0                | 0                | 0                 | 22,095,000                          |
| Buckeye Local School District                 | School | Medina   | 15,248,537                     | 0                | 0                | 2,712,707         | 0                                   |
| Cloverleaf Local School District              | School | Medina   | 0                              | 0                | 0                | 172,896           | 26,675,000                          |
| Highland Local School District                | School | Medina   | 28,150,125                     | 0                | 7,255,066        | 0                 | 0                                   |
| Medina City School District                   | School | Medina   | 55,624,571                     | 0                | 0                | 317,307           | 24,875,000                          |
| Wadsworth City School District                | School | Medina   | 86,257,387                     | 0                | 0                | 12,209,713        | 0                                   |

**Long Term Obligations At Year End - Unaudited**  
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| School                                       | Type   | County     | General<br>Obligation<br>Bonds | Notes<br>Payable | Loans<br>Payable | Capital<br>Leases | Miscellaneous<br>Long Term<br>Bonds |
|----------------------------------------------|--------|------------|--------------------------------|------------------|------------------|-------------------|-------------------------------------|
| Eastern Local School District                | School | Meigs      | 694,634                        | 0                | 0                | 0                 | 0                                   |
| Meigs Local School District                  | School | Meigs      | 4,035,511                      | 309,446          | 0                | 0                 | 0                                   |
| Southern Local School District               | School | Meigs      | 5,986,452                      | 0                | 62,193           | 0                 | 0                                   |
| Bethel Local School District                 | School | Miami      | 0                              | 331,418          | 0                | 773,000           | 0                                   |
| Covington Exempted Village School District   | School | Miami      | 9,006,547                      | 55,722           | 0                | 53,761            | 0                                   |
| Miami East Local School District             | School | Miami      | 16,360,292                     | 0                | 0                | 0                 | 0                                   |
| Piqua City School District                   | School | Miami      | 34,043,453                     | 0                | 0                | 0                 | 0                                   |
| Tipp City Exempted Village School District   | School | Miami      | 14,866,941                     | 912,861          | 0                | 348,832           | 0                                   |
| Troy City School District                    | School | Miami      | 16,567,864                     | 0                | 0                | 0                 | 797,626                             |
| Switzerland of Ohio Local School District    | School | Monroe     | 34,102,271                     | 0                | 0                | 17,838            | 0                                   |
| Brookville Local School District             | School | Montgomery | 20,091,959                     | 0                | 0                | 0                 | 0                                   |
| Centerville City School District             | School | Montgomery | 57,235,181                     | 0                | 0                | 0                 | 0                                   |
| Dayton City School District                  | School | Montgomery | 117,554,989                    | 93,795,000       | 0                | 0                 | 0                                   |
| Huber Heights City School District           | School | Montgomery | 76,200,000                     | 30,365           | 0                | 89,076            | 0                                   |
| Jefferson Township Local School District     | School | Montgomery | 0                              | 0                | 0                | 598,293           | 0                                   |
| Kettering City School District               | School | Montgomery | 85,211,083                     | 0                | 0                | 0                 | 0                                   |
| Mad River Local School District              | School | Montgomery | 10,152,982                     | 0                | 0                | 1,884,271         | 0                                   |
| Miamisburg City School District              | School | Montgomery | 78,526,930                     | 0                | 0                | 101,290           | 3,470,885                           |
| New Lebanon Local School District            | School | Montgomery | 2,569,724                      | 0                | 0                | 0                 | 0                                   |
| Northmont City School District               | School | Montgomery | 54,784,821                     | 0                | 0                | 170,643           | 0                                   |
| Northridge Local School District             | School | Montgomery | 5,006,187                      | 0                | 0                | 0                 | 4,500,000                           |
| Oakwood City School District                 | School | Montgomery | 16,137,097                     | 0                | 0                | 179,400           | 0                                   |
| Trotwood-Madison City School District        | School | Montgomery | 32,821,952                     | 0                | 0                | 8,803,954         | 0                                   |
| Valley View Local School District            | School | Montgomery | 16,528                         | 0                | 0                | 214,376           | 0                                   |
| Vandalia-Butler City School District         | School | Montgomery | 48,718,498                     | 0                | 0                | 233,614           | 3,383,420                           |
| West Carrollton City School District         | School | Montgomery | 0                              | 0                | 0                | 0                 | 1,540,000                           |
| Morgan Local School District                 | School | Morgan     | 8,046,209                      | 0                | 67,475           | 163,326           | 0                                   |
| Cardington-Lincoln Local School District     | School | Morrow     | 3,561,329                      | 0                | 0                | 0                 | 1,050,000                           |
| Highland Local School District               | School | Morrow     | 15,155,023                     | 0                | 0                | 163,878           | 0                                   |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 7,220,304                      | 0                | 0                | 1,105,000         | 0                                   |
| Northmor Local School District               | School | Morrow     | 13,647,850                     | 0                | 0                | 0                 | 0                                   |
| East Muskingum Local School Dist             | School | Muskingum  | 4,366,140                      | 266,088          | 0                | 104,306           | 0                                   |
| Franklin Local School District               | School | Muskingum  | 4,589,827                      | 335,944          | 0                | 104,827           | 0                                   |
| Maysville Local School District              | School | Muskingum  | 2,402,464                      | 0                | 0                | 1,080,865         | 0                                   |
| Tri-Valley Local School District             | School | Muskingum  | 14,853,800                     | 0                | 0                | 0                 | 0                                   |
| West Muskingum Local School District         | School | Muskingum  | 19,969,217                     | 0                | 0                | 1,485,694         | 0                                   |
| Zanesville City School District              | School | Muskingum  | 30,048,446                     | 0                | 0                | 6,981             | 0                                   |
| Caldwell Exempted Village School District    | School | Noble      | 0                              | 0                | 0                | 5,995             | 0                                   |
| Noble Local School District                  | School | Noble      | 0                              | 0                | 0                | 19,027            | 675,000                             |
| Crooksville Exempted Village School District | School | Perry      | 999,368                        | 0                | 0                | 0                 | 0                                   |
| Circleville City School District             | School | Pickaway   | 37,211,225                     | 237,000          | 0                | 147,721           | 7,000,000                           |
| Logan Elm Local School District              | School | Pickaway   | 0                              | 0                | 0                | 0                 | 0                                   |
| Teays Valley Local School District           | School | Pickaway   | 34,786,128                     | 0                | 0                | 223,428           | 0                                   |
| Westfall Local School District               | School | Pickaway   | 355,000                        | 0                | 0                | 48,464            | 0                                   |
| Scioto Valley Local School District          | School | Pike       | 545,000                        | 0                | 0                | 799,749           | 0                                   |
| Waverly City School District                 | School | Pike       | 5,316,747                      | 0                | 1,354,629        | 2,008,332         | 0                                   |
| Western Local School District                | School | Pike       | 340,000                        | 0                | 0                | 0                 | 500,000                             |



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|------------------------------------------------------|--------|----------|--------------------------------|------------------|------------------|-------------------|-------------------------------------|
| Aurora City School District                          | School | Portage  | 29,972,171                     | 0                | 0                | 96,324            | 0                                   |
| Crestwood Local School District                      | School | Portage  | 4,951,845                      | 0                | 0                | 1,921,600         | 0                                   |
| Field Local School District                          | School | Portage  | 23,641,874                     | 0                | 14,453           | 231,148           | 0                                   |
| James A. Garfield Local School District              | School | Portage  | 4,120,000                      | 0                | 0                | 81,212            | 0                                   |
| Kent City School District                            | School | Portage  | 18,721,331                     | 0                | 0                | 829,210           | 0                                   |
| Ravenna City School District                         | School | Portage  | 14,491,669                     | 2,350,000        | 0                | 2,375,457         | 175,000                             |
| Rootstown Local School District                      | School | Portage  | 0                              | 150,000          | 0                | 0                 | 0                                   |
| Southeast Local School District                      | School | Portage  | 4,181,081                      | 0                | 0                | 48,045            | 0                                   |
| Streetsboro City School District                     | School | Portage  | 48,304,031                     | 0                | 730,000          | 0                 | 0                                   |
| Waterloo Local School District                       | School | Portage  | 6,835,000                      | 1,024,000        | 0                | 0                 | 0                                   |
| Windham Exempted Village School District             | School | Portage  | 417,383                        | 0                | 0                | 97,159            | 0                                   |
| Tri-County North Local School District               | School | Preble   | 0                              | 0                | 0                | 0                 | 0                                   |
| Clear Fork Valley Local School District              | School | Richland | 5,742,176                      | 0                | 0                | 0                 | 0                                   |
| Crestview Local School District                      | School | Richland | 1,885,000                      | 0                | 0                | 0                 | 0                                   |
| Lucas Local School District                          | School | Richland | 444,000                        | 0                | 0                | 0                 | 0                                   |
| Madison Local School District                        | School | Richland | 26,387,113                     | 0                | 0                | 48,708            | 0                                   |
| Mansfield City School District                       | School | Richland | 8,429,995                      | 5,191,719        | 3,685,000        | 0                 | 0                                   |
| Ontario Local School District                        | School | Richland | 11,905,254                     | 1,450,028        | 0                | 21,463            | 0                                   |
| Plymouth Local School District                       | School | Richland | 1,025,000                      | 0                | 0                | 748,760           | 0                                   |
| Shelby City School District                          | School | Richland | 16,724,330                     | 0                | 0                | 177,831           | 0                                   |
| Adena Local School District                          | School | Ross     | 1,393,109                      | 0                | 0                | 1,299,356         | 0                                   |
| Chillicothe City School District                     | School | Ross     | 30,238,428                     | 0                | 0                | 271,685           | 320,000                             |
| Huntington Local School District                     | School | Ross     | 475,000                        | 0                | 0                | 11,073            | 816,519                             |
| Paint Valley Local School District                   | School | Ross     | 850,337                        | 0                | 0                | 71,899            | 0                                   |
| Southeastern Local School District                   | School | Ross     | 2,635,249                      | 0                | 1,197,000        | 0                 | 0                                   |
| Union-Scioto Local School District                   | School | Ross     | 2,385,219                      | 0                | 0                | 3,027,707         | 0                                   |
| Zane Trace Local School District                     | School | Ross     | 1,985,678                      | 0                | 0                | 145               | 2,211,000                           |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 22,940,385                     | 0                | 0                | 363,724           | 0                                   |
| Fremont City School District                         | School | Sandusky | 17,176,733                     | 0                | 0                | 0                 | 0                                   |
| Gibsonburg Exempted Village School District          | School | Sandusky | 3,265,868                      | 0                | 0                | 251,274           | 0                                   |
| Woodmore Local School District                       | School | Sandusky | 15,706,116                     | 0                | 0                | 51,952            | 0                                   |
| Bloom Vernon Local School District                   | School | Scioto   | 750,193                        | 0                | 0                | 0                 | 0                                   |
| Clay Local School District                           | School | Scioto   | 4,930,000                      | 0                | 80,012           | 0                 | 0                                   |
| Green Local School District                          | School | Scioto   | 0                              | 76,006           | 0                | 0                 | 0                                   |
| Minford Local School District                        | School | Scioto   | 1,467,223                      | 0                | 0                | 436,685           | 0                                   |
| New Boston Local School District                     | School | Scioto   | 3,286,978                      | 0                | 0                | 0                 | 0                                   |
| Northwest Local School District                      | School | Scioto   | 268,340                        | 0                | 0                | 1,173,000         | 0                                   |
| Portsmouth City School District                      | School | Scioto   | 11,579,457                     | 0                | 0                | 285,094           | 0                                   |
| Washington-Nile Local School District                | School | Scioto   | 1,040,145                      | 0                | 0                | 0                 | 0                                   |
| Wheelersburg Local School District                   | School | Scioto   | 7,815,000                      | 0                | 0                | 2,401,857         | 0                                   |
| Bettsville Local School District                     | School | Seneca   | 320,000                        | 0                | 0                | 0                 | 0                                   |
| Seneca-East Local School District                    | School | Seneca   | 9,811,361                      | 0                | 0                | 139,566           | 0                                   |
| Tiffin City School District                          | School | Seneca   | 6,614,959                      | 0                | 0                | 177,437           | 930,000                             |
| Anna Local School District                           | School | Shelby   | 2,975,000                      | 0                | 0                | 0                 | 0                                   |
| Botkins Local School District                        | School | Shelby   | 7,124,535                      | 0                | 37,586           | 57,980            | 0                                   |
| Fort Loramie Local School District                   | School | Shelby   | 9,135,945                      | 715,000          | 0                | 0                 | 0                                   |
| Hardin-Houston Local School District                 | School | Shelby   | 8,751,884                      | 0                | 0                | 0                 | 0                                   |

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|------------------------------------------|--------|----------|--------------------------------|------------------|------------------|-------------------|-------------------------------------|
| Russia Local School District             | School | Shelby   | 5,048,882                      | 0                | 0                | 0                 | 0                                   |
| Alliance City School District            | School | Stark    | 9,078,788                      | 0                | 0                | 0                 | 0                                   |
| Canton City School District              | School | Stark    | 34,253,636                     | 0                | 0                | 328,788           | 0                                   |
| Canton Local School District             | School | Stark    | 36,600,000                     | 593,371          | 72,378           | 531,418           | 0                                   |
| Fairless Local School District           | School | Stark    | 10,700,293                     | 0                | 0                | 0                 | 385,000                             |
| Jackson Local School District            | School | Stark    | 54,667,159                     | 0                | 0                | 0                 | 0                                   |
| Lake Local School District               | School | Stark    | 23,251,910                     | 0                | 0                | 0                 | 0                                   |
| Louisville City School District          | School | Stark    | 28,421,153                     | 0                | 0                | 870,928           | 0                                   |
| Marlington Local School District         | School | Stark    | 0                              | 0                | 0                | 127,022           | 0                                   |
| Massillon City School District           | School | Stark    | 10,663,811                     | 0                | 0                | 709,070           | 0                                   |
| Minerva Local School District            | School | Stark    | 11,061,922                     | 0                | 0                | 250,000           | 0                                   |
| North Canton City School District        | School | Stark    | 9,030,000                      | 1,500,000        | 950,000          | 641,942           | 2,250,000                           |
| Perry Local School District              | School | Stark    | 4,530,000                      | 0                | 0                | 0                 | 0                                   |
| Plain Local School District              | School | Stark    | 46,930,000                     | 0                | 0                | 0                 | 0                                   |
| Sandy Valley Local School District       | School | Stark    | 10,552,715                     | 222,600          | 0                | 0                 | 0                                   |
| Tuslaw Local School District             | School | Stark    | 12,077,863                     | 0                | 0                | 0                 | 0                                   |
| Akron City School District               | School | Summit   | 0                              | 0                | 0                | 0                 | 0                                   |
| Barberton City School District           | School | Summit   | 47,854,993                     | 0                | 0                | 0                 | 0                                   |
| Copley-Fairlawn City School District     | School | Summit   | 900,316                        | 2,814,430        | 0                | 12,553            | 0                                   |
| Coventry Local School District           | School | Summit   | 28,300,000                     | 1,048,381        | 0                | 2,562,000         | 0                                   |
| Cuyahoga Falls City School District      | School | Summit   | 2,655,000                      | 0                | 0                | 117,566           | 0                                   |
| Green Local School District              | School | Summit   | 10,173,541                     | 1,333,334        | 0                | 483,285           | 17,379,697                          |
| Hudson City School District              | School | Summit   | 21,690,000                     | 0                | 0                | 874,520           | 0                                   |
| Mogadore Local School District           | School | Summit   | 8,297,486                      | 0                | 0                | 0                 | 1,640,000                           |
| Nordonia Hills City School District      | School | Summit   | 31,480,937                     | 0                | 0                | 0                 | 0                                   |
| Norton City School District              | School | Summit   | 23,237,302                     | 0                | 0                | 79,902            | 0                                   |
| Revere Local School District             | School | Summit   | 7,135,768                      | 0                | 0                | 0                 | 0                                   |
| Springfield Local School District        | School | Summit   | 32,759,127                     | 0                | 176,165          | 24,584            | 0                                   |
| Stow-Munroe Falls City School District   | School | Summit   | 2,110,000                      | 0                | 0                | 843,719           | 0                                   |
| Tallmadge City School District           | School | Summit   | 24,070,000                     | 0                | 0                | 0                 | 0                                   |
| Twinsburg City School District           | School | Summit   | 19,250,794                     | 0                | 0                | 339,193           | 0                                   |
| Woodridge Local School District          | School | Summit   | 7,733,997                      | 0                | 0                | 73,027            | 0                                   |
| Bloomfield-Mespo Local School District   | School | Trumbull | 0                              | 180,682          | 0                | 25,410            | 0                                   |
| Bristol Local School District            | School | Trumbull | 1,277,075                      | 0                | 0                | 0                 | 0                                   |
| Brookfield Local School District         | School | Trumbull | 13,698,187                     | 0                | 0                | 0                 | 0                                   |
| Champion Local School District           | School | Trumbull | 1,300,000                      | 0                | 0                | 636,358           | 0                                   |
| Girard City School District              | School | Trumbull | 7,782,782                      | 0                | 0                | 400,000           | 0                                   |
| Howland Local School District            | School | Trumbull | 0                              | 0                | 0                | 0                 | 1,006,740                           |
| Hubbard Exempted Village School District | School | Trumbull | 17,668,121                     | 0                | 0                | 0                 | 1,520,000                           |
| Joseph Badger Local School District      | School | Trumbull | 8,157,997                      | 0                | 0                | 0                 | 0                                   |
| Labrae Local School District             | School | Trumbull | 5,276,828                      | 0                | 0                | 1,660,000         | 0                                   |
| Lakeview Local School District           | School | Trumbull | 1,860,000                      | 0                | 0                | 115,000           | 0                                   |
| Liberty Local School District            | School | Trumbull | 8,200,668                      | 0                | 0                | 79,269            | 0                                   |
| Lordstown Local School District          | School | Trumbull | 0                              | 125,363          | 0                | 91,383            | 1,680,000                           |
| Maplewood Local School District          | School | Trumbull | 1,669,559                      | 0                | 0                | 0                 | 0                                   |
| Mathews Local School District            | School | Trumbull | 0                              | 0                | 0                | 0                 | 0                                   |
| McDonald Local School District           | School | Trumbull | 1,134,255                      | 0                | 0                | 22,041            | 0                                   |

**Long Term Obligations At Year End - Unaudited**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                         | Type   | County     | General<br>Obligation<br>Bonds | Notes<br>Payable | Loans<br>Payable | Capital<br>Leases | Miscellaneous<br>Long Term<br>Bonds |
|------------------------------------------------|--------|------------|--------------------------------|------------------|------------------|-------------------|-------------------------------------|
| Newton Falls Exempted Village School District  | School | Trumbull   | 2,520,605                      | 0                | 0                | 0                 | 0                                   |
| Niles City School District                     | School | Trumbull   | 20,139,460                     | 1,481,900        | 0                | 0                 | 0                                   |
| Southington Local School District              | School | Trumbull   | 7,254,818                      | 0                | 0                | 0                 | 0                                   |
| Warren City School District                    | School | Trumbull   | 30,710,464                     | 481,250          | 0                | 92,259            | 0                                   |
| Weathersfield Local School District            | School | Trumbull   | 9,892,405                      | 0                | 0                | 268,388           | 0                                   |
| Claymont City School District                  | School | Tuscarawas | 1,769,588                      | 0                | 0                | 154,907           | 0                                   |
| Dover City School District                     | School | Tuscarawas | 2,000,000                      | 0                | 0                | 99,316            | 0                                   |
| Garaway Local School District                  | School | Tuscarawas | 165,000                        | 42,462           | 0                | 0                 | 0                                   |
| Indian Valley Local School District            | School | Tuscarawas | 9,972,705                      | 0                | 0                | 43,112            | 0                                   |
| New Philadelphia City School District          | School | Tuscarawas | 2,210,000                      | 0                | 0                | 36,941            | 745,000                             |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 1,587,670                      | 0                | 0                | 233,957           | 0                                   |
| Tuscarawas Valley Local School District        | School | Tuscarawas | 3,414,611                      | 0                | 365,357          | 0                 | 0                                   |
| Fairbanks Local School District                | School | Union      | 9,746,630                      | 0                | 0                | 0                 | 0                                   |
| Marysville Exempted Village School District    | School | Union      | 78,176,428                     | 620,000          | 35,204           | 1,726,245         | 0                                   |
| North Union Local School District              | School | Union      | 8,143,927                      | 0                | 0                | 0                 | 0                                   |
| Lincolnview Local School District              | School | Van Wert   | 10,739,120                     | 0                | 0                | 0                 | 0                                   |
| Vinton Local School District                   | School | Vinton     | 5,535,641                      | 368,000          | 0                | 329,359           | 0                                   |
| Carlisle Local School District                 | School | Warren     | 0                              | 35,000           | 0                | 300,812           | 0                                   |
| Franklin City School District                  | School | Warren     | 2,960,936                      | 0                | 0                | 0                 | 0                                   |
| Kings Local School District                    | School | Warren     | 55,076,526                     | 0                | 0                | 0                 | 0                                   |
| Little Miami Local School District             | School | Warren     | 69,981,654                     | 0                | 0                | 696,908           | 0                                   |
| Mason City School District                     | School | Warren     | 108,878,030                    | 7,800,000        | 0                | 4,933,000         | 0                                   |
| Springboro Community City School District      | School | Warren     | 67,503,716                     | 0                | 365,000          | 13,153,866        | 0                                   |
| Belpre City School District                    | School | Washington | 0                              | 0                | 0                | 0                 | 570,000                             |
| Frontier Local School District                 | School | Washington | 1,269,185                      | 29,000           | 0                | 117,428           | 0                                   |
| Warren Local School District                   | School | Washington | 0                              | 0                | 0                | 0                 | 0                                   |
| Wolf Creek Local School District               | School | Washington | 5,882,926                      | 0                | 0                | 0                 | 0                                   |
| Chippewa Local School District                 | School | Wayne      | 0                              | 0                | 0                | 0                 | 0                                   |
| Dalton Local School District                   | School | Wayne      | 14,650,000                     | 0                | 0                | 0                 | 698,000                             |
| Wooster City School District                   | School | Wayne      | 12,077,248                     | 950,000          | 0                | 0                 | 0                                   |
| Bowling Green City School District             | School | Wood       | 24,735,000                     | 625,000          | 0                | 0                 | 0                                   |
| Eastwood Local School District                 | School | Wood       | 2,465,422                      | 555,000          | 0                | 0                 | 0                                   |
| North Baltimore Local School District          | School | Wood       | 10,244,680                     | 0                | 0                | 0                 | 0                                   |
| Otsego Local School District                   | School | Wood       | 20,406,290                     | 0                | 0                | 375,607           | 0                                   |
| Perrysburg Exempted Village School District    | School | Wood       | 23,751,234                     | 4,307,484        | 0                | 89,916            | 0                                   |
| Rossford Exempted Village School District      | School | Wood       | 0                              | 0                | 0                | 0                 | 0                                   |

**Other Demographics - Unaudited**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                                    | Type    | County     | Average Daily<br>Membership<br>Adm | Total Annual Final<br>Appropriations For<br>All Funds For The<br>Reporting Year | Full Tax<br>Rate If<br>Applicable | Total Assessed<br>Property Tax<br>Valuation If<br>Applicable | Unrestricted General<br>Fund Carryover Cash<br>Balance At Year End |
|-----------------------------------------------------------|---------|------------|------------------------------------|---------------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------|
| Apollo Joint Vocational School District                   | CC/JVSD | Allen      | 1,609                              | 78,356,134                                                                      | 3                                 | 2,074,374,240                                                | 5,978,278                                                          |
| Ashland Co-West Holmes Joint Vocational School District   | CC/JVSD | Ashland    | 312                                | 10,156,733                                                                      | 0                                 | 1,270,453,640                                                | 4,238,366                                                          |
| Ashtabula County Career and Technical Center              | CC/JVSD | Ashtabula  | 1,791                              | 18,806,811                                                                      | 4                                 | 1,916,665,280                                                | 4,695,201                                                          |
| Tri-County Career Center                                  | CC/JVSD | Athens     | 432                                | 11,351,422                                                                      | 3                                 | 1,671,115,090                                                | 3,563,360                                                          |
| Belmont-Harrison Vocational School District               | CC/JVSD | Belmont    | 437                                | 7,849,718                                                                       | 1                                 | 1,088,928,130                                                | 2,266,972                                                          |
| Southern Hills Joint Vocational School District           | CC/JVSD | Brown      | 0                                  | 9,658,341                                                                       | 6                                 | 798,635,560                                                  | 4,548,852                                                          |
| Butler Technology and Career Development Schools          | CC/JVSD | Butler     | 3,078                              | 66,901,230                                                                      | 2                                 | 0                                                            | 13,212,804                                                         |
| Springfield-Clark Career Technology Center                | CC/JVSD | Clark      | 0                                  | 14,475,830                                                                      | 2                                 | 0                                                            | 7,906,129                                                          |
| U.S. Grant Joint Vocational School District               | CC/JVSD | Clermont   | 0                                  | 10,016,158                                                                      | 28                                | 908,816,930                                                  | 9,169,006                                                          |
| Columbiana County Career and Technology Center            | CC/JVSD | Columbiana | 924                                | 9,703,716                                                                       | 3                                 | 1,029,437,760                                                | 3,195,267                                                          |
| Coshocton County Career Center                            | CC/JVSD | Coshocton  | 235                                | 5,262,469                                                                       | 3                                 | 722,987,270                                                  | 751,114                                                            |
| Cuyahoga Valley Career Center                             | CC/JVSD | Cuyahoga   | 8,598                              | 17,955,000                                                                      | 2                                 | 0                                                            | 12,672,898                                                         |
| Polaris Career Center                                     | CC/JVSD | Cuyahoga   | 951                                | 22,086,954                                                                      | 2                                 | 0                                                            | 8,503,672                                                          |
| Delaware Area Career Center                               | CC/JVSD | Delaware   | 1,096                              | 20,447,980                                                                      | 3                                 | 0                                                            | 23,535,193                                                         |
| Ehove Career Center                                       | CC/JVSD | Erie       | 851                                | 28,884,181                                                                      | 4                                 | 0                                                            | 3,878,281                                                          |
| Eastland-Fairfield Career and Technical School            | CC/JVSD | Franklin   | 2,352                              | 31,687,710                                                                      | 2                                 | 0                                                            | 15,915,903                                                         |
| Gallia-Jackson-Vinton Joint Vocational School District    | CC/JVSD | Gallia     | 1,057                              | 11,866,676                                                                      | 2                                 | 1,377,400,570                                                | 2,490,916                                                          |
| Greene County Vocational School District                  | CC/JVSD | Greene     | 663                                | 16,457,533                                                                      | 3                                 | 0                                                            | 4,218,450                                                          |
| Great Oaks Institute of Technology and Career Development | CC/JVSD | Hamilton   | 580                                | 83,060,909                                                                      | 3                                 | 0                                                            | 28,022,393                                                         |
| Four County Career Center                                 | CC/JVSD | Henry      | 994                                | 23,557,814                                                                      | 3                                 | 0                                                            | 5,981,111                                                          |
| Jefferson County Joint Vocational School District         | CC/JVSD | Jefferson  | 333                                | 7,902,850                                                                       | 3                                 | 1,207,400,210                                                | 604,932                                                            |
| Knox County Career Center                                 | CC/JVSD | Knox       | 600                                | 21,321,445                                                                      | 6                                 | 1,300,259,030                                                | 9,040,170                                                          |
| Auburn Vocational School District                         | CC/JVSD | Lake       | 334                                | 17,436,074                                                                      | 2                                 | 0                                                            | 4,314,689                                                          |
| Lawrence County Joint Vocational School District          | CC/JVSD | Lawrence   | 460                                | 25,024,641                                                                      | 3                                 | 914,638,590                                                  | 1,452,384                                                          |
| Career & Technology Education Center                      | CC/JVSD | Licking    | 791                                | 19,462,322                                                                      | 3                                 | 0                                                            | 8,768,615                                                          |
| Ohio Hi-Point Joint Vocational School District            | CC/JVSD | Logan      | 0                                  | 14,634,281                                                                      | 2                                 | 0                                                            | 8,297,559                                                          |
| Lorain County Joint Vocational School District            | CC/JVSD | Lorain     | 1,417                              | 28,223,252                                                                      | 2                                 | 0                                                            | 5,998,197                                                          |
| Tolles Career & Technical Center                          | CC/JVSD | Madison    | 0                                  | 18,503,965                                                                      | 2                                 | 0                                                            | 6,531,495                                                          |
| Mahoning County Career and Technical Center               | CC/JVSD | Mahoning   | 670                                | 14,356,394                                                                      | 2                                 | 0                                                            | 21,935,064                                                         |
| Tri-Rivers Joint Vocational School District               | CC/JVSD | Marion     | 555                                | 15,683,041                                                                      | 4                                 | 1,811,207,860                                                | 2,116,971                                                          |
| Medina County Joint Vocational School District            | CC/JVSD | Medina     | 0                                  | 16,931,277                                                                      | 3                                 | 0                                                            | 11,663,342                                                         |
| Upper Valley Career Center                                | CC/JVSD | Miami      | 2,804                              | 24,025,921                                                                      | 5                                 | 0                                                            | 5,177,608                                                          |
| Miami Valley Career Technology Center                     | CC/JVSD | Montgomery | 0                                  | 42,711,230                                                                      | 93                                | 0                                                            | 4,014,505                                                          |
| Mid-East Career and Technology Center                     | CC/JVSD | Muskingum  | 1,087                              | 38,437,002                                                                      | 5                                 | 0                                                            | 13,982,348                                                         |
| Pike County Career and Technology Center                  | CC/JVSD | Pike       | 408                                | 11,270,294                                                                      | 8                                 | 420,295,180                                                  | 4,407,412                                                          |
| Maplewood Career Center                                   | CC/JVSD | Portage    | 612                                | 16,085,128                                                                      | 4                                 | 0                                                            | 23,150,813                                                         |
| Pioneer Career & Technology Center                        | CC/JVSD | Richland   | 2,190                              | 27,271,358                                                                      | 3                                 | 0                                                            | 7,731,600                                                          |
| Pickaway-Ross Career & Technology Center                  | CC/JVSD | Ross       | 1,040                              | 22,480,143                                                                      | 4                                 | 2,019,131,650                                                | 9,270,474                                                          |
| Vanguard Sentinel Career and Technology Centers           | CC/JVSD | Sandusky   | 828                                | 17,007,292                                                                      | 2                                 | 0                                                            | 6,673,025                                                          |
| Scioto County Career Technical Center                     | CC/JVSD | Scioto     | 550                                | 13,567,126                                                                      | 5                                 | 988,307,360                                                  | 493,884                                                            |
| Stark County Area Vocational School District              | CC/JVSD | Stark      | 0                                  | 9,393,333                                                                       | 2                                 | 1,217,177,250                                                | 8,176,987                                                          |
| Portage Lakes Career Center                               | CC/JVSD | Summit     | 419                                | 8,366,048                                                                       | 4                                 | 1,498,907,270                                                | 8,225,530                                                          |
| Trumbull Career and Technical Center                      | CC/JVSD | Trumbull   | 964                                | 19,570,897                                                                      | 2                                 | 0                                                            | 7,614,142                                                          |
| Buckeye Joint Vocational School                           | CC/JVSD | Tuscarawas | 4,122                              | 17,288,764                                                                      | 3                                 | 0                                                            | 13,698,379                                                         |
| Vantage Career Center                                     | CC/JVSD | Van Wert   | 1,500                              | 11,640,127                                                                      | 5                                 | 1,294,326,460                                                | 5,753,143                                                          |
| Warren County Career Center                               | CC/JVSD | Warren     | 1,962                              | 22,463,102                                                                      | 5                                 | 0                                                            | 10,669,141                                                         |
| Washington County Career Center                           | CC/JVSD | Washington | 502                                | 10,757,146                                                                      | 2                                 | 1,289,823,870                                                | 3,578,736                                                          |

**Other Demographics - Unaudited**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                                   | Type    | County     | Average Daily<br>Membership<br>Adm | Total Annual Final<br>Appropriations For<br>All Funds For The<br>Reporting Year | Full Tax<br>Rate If<br>Applicable | Total Assessed<br>Property Tax<br>Valuation If<br>Applicable | Unrestricted General<br>Fund Carryover Cash<br>Balance At Year End |
|----------------------------------------------------------|---------|------------|------------------------------------|---------------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------|
| Wayne County Schools Career Center                       | CC/JVSD | Wayne      | 732                                | 17,997,410                                                                      | 5                                 | 0                                                            | 7,784,467                                                          |
| Penta Career Center                                      | CC/JVSD | Wood       | 18,730                             | 27,648,949                                                                      | 3                                 | 0                                                            | 6,743,318                                                          |
| Athens-Meigs County Educational Service Center           | ESC     | Athens     | 11,484                             | 10,499,251                                                                      | 0                                 | 0                                                            | 590,601                                                            |
| Brown County Educational Service Center                  | ESC     | Brown      | 9,532                              | 15,799,702                                                                      | 0                                 | 0                                                            | 2,086,497                                                          |
| Clark County Educational Service Center                  | ESC     | Clark      | 0                                  | 6,897,703                                                                       | 0                                 | 0                                                            | 1,558,181                                                          |
| Clermont County Educational Service Center               | ESC     | Clermont   | 28,066                             | 35,492,328                                                                      | 0                                 | 0                                                            | 5,946,466                                                          |
| Southern Ohio Educational Service Center                 | ESC     | Clinton    | 0                                  | 11,396,364                                                                      | 0                                 | 0                                                            | 2,094,150                                                          |
| Columbiana County Educational Service Center             | ESC     | Columbiana | 11,387                             | 11,435,232                                                                      | 0                                 | 0                                                            | 981,263                                                            |
| Educational Service Center of Cuyahoga County            | ESC     | Cuyahoga   | 351,000                            | 90,324,672                                                                      | 0                                 | 0                                                            | 12,102,040                                                         |
| North Point Educational Service Center                   | ESC     | Erie       | 29,703                             | 74,750,613                                                                      | 0                                 | 0                                                            | 5,399,256                                                          |
| Fairfield County Educational Service Center              | ESC     | Fairfield  | 24,046                             | 12,019,390                                                                      | 0                                 | 0                                                            | 1,649,825                                                          |
| Educational Service Center of Central Ohio               | ESC     | Franklin   | 0                                  | 0                                                                               | 0                                 | 0                                                            | 12,666,457                                                         |
| Northwest Ohio Educational Service Center                | ESC     | Fulton     | 1                                  | 18,678,043                                                                      | 0                                 | 0                                                            | 155,624                                                            |
| Gallia/Vinton Educational Service Center                 | ESC     | Gallia     | 10,907                             | 5,607,991                                                                       | 0                                 | 0                                                            | 1,438,257                                                          |
| Geauga County Educational Service Center                 | ESC     | Geauga     | 11,520                             | 12,773,290                                                                      | 0                                 | 0                                                            | 1,528,245                                                          |
| Greene County Educational Service Center                 | ESC     | Greene     | 21,074                             | 0                                                                               | 0                                 | 0                                                            | 2,224,423                                                          |
| Ohio Valley Educational Service Center                   | ESC     | Guernsey   | 0                                  | 0                                                                               | 0                                 | 0                                                            | 0                                                                  |
| Hamilton Educational Service Center                      | ESC     | Hamilton   | 0                                  | 56,913,931                                                                      | 0                                 | 0                                                            | 7,748,394                                                          |
| Hancock County Educational Service Center                | ESC     | Hancock    | 1                                  | 76,643,980                                                                      | 0                                 | 0                                                            | 29,339                                                             |
| Jefferson County Educational Service Center              | ESC     | Jefferson  | 10,463                             | 5,880,116                                                                       | 0                                 | 0                                                            | 2,547,882                                                          |
| Knox County Educational Service Center                   | ESC     | Knox       | 9,400                              | 6,016,668                                                                       | 0                                 | 0                                                            | 543,805                                                            |
| Lake County Educational Service Center                   | ESC     | Lake       | 0                                  | 19,578,188                                                                      | 5                                 | 1,865,629,500                                                | 0                                                                  |
| Lawrence County Educational Service Center               | ESC     | Lawrence   | 10,095                             | 17,020,112                                                                      | 0                                 | 0                                                            | 1,406,490                                                          |
| Lorain County Educational Service Center                 | ESC     | Lorain     | 41,470                             | 35,089,504                                                                      | 0                                 | 0                                                            | 1,610,941                                                          |
| Educational Service Center of Lake Erie West             | ESC     | Lucas      | 362,910                            | 0                                                                               | 0                                 | 0                                                            | 7,048,636                                                          |
| Mahoning County Educational Service Center               | ESC     | Mahoning   | 0                                  | 30,965,037                                                                      | 0                                 | 0                                                            | 1,583,327                                                          |
| Medina County Educational Service Center                 | ESC     | Medina     | 27,250                             | 7,050,308                                                                       | 0                                 | 0                                                            | 1,085,074                                                          |
| Miami County Educational Service Center                  | ESC     | Miami      | 15,024                             | 14,953,646                                                                      | 0                                 | 0                                                            | 3,801,484                                                          |
| Montgomery County Educational Service Center             | ESC     | Montgomery | 0                                  | 0                                                                               | 0                                 | 0                                                            | 13,958,478                                                         |
| Muskingum Valley Educational Service Center              | ESC     | Muskingum  | 925                                | 61,184,036                                                                      | 0                                 | 0                                                            | 3,726,957                                                          |
| Pickaway County Educational Service Center               | ESC     | Pickaway   | 9,204                              | 5,850,401                                                                       | 0                                 | 0                                                            | 572,213                                                            |
| Portage County Educational Service Center                | ESC     | Portage    | 21,420                             | 63,309,792                                                                      | 0                                 | 0                                                            | 560,072                                                            |
| Putnam County Educational Service Center                 | ESC     | Putnam     | 5,861                              | 6,029,074                                                                       | 0                                 | 0                                                            | 1,303,340                                                          |
| Ross-Pike Educational Service District                   | ESC     | Ross       | 13,364                             | 12,245,565                                                                      | 0                                 | 0                                                            | 0                                                                  |
| South Central Ohio Educational Service Center            | ESC     | Scioto     | 13,721                             | 11,116,325                                                                      | 0                                 | 0                                                            | 2,252,453                                                          |
| North Central Ohio Educational Service Center            | ESC     | Seneca     | 32,920                             | 33,641,171                                                                      | 0                                 | 0                                                            | 124,764                                                            |
| Stark County Educational Service Center                  | ESC     | Stark      | 62,987                             | 226,939,697                                                                     | 0                                 | 0                                                            | 2,104,069                                                          |
| Summit County Educational Service Center                 | ESC     | Summit     | 49,572                             | 0                                                                               | 0                                 | 0                                                            | 5,412,980                                                          |
| Trumbull County Educational Service Center               | ESC     | Trumbull   | 29,120                             | 43,872,077                                                                      | 0                                 | 0                                                            | 6,601,335                                                          |
| East Central Ohio Educational Service Center             | ESC     | Tuscarawas | 25,303                             | 12,354,771                                                                      | 0                                 | 0                                                            | 1,705,423                                                          |
| Wood County Educational Service Center                   | ESC     | Wood       | 1                                  | 17,806,429                                                                      | 0                                 | 0                                                            | 3,853,285                                                          |
| Adams County/Ohio Valley School District                 | School  | Adams      | 0                                  | 51,850,382                                                                      | 35                                | 355,138,150                                                  | 12,593,644                                                         |
| Manchester Local School District                         | School  | Adams      | 953                                | 18,916,491                                                                      | 31                                | 312,386,520                                                  | 4,513,018                                                          |
| Delphos City School District                             | School  | Allen      | 1,145                              | 11,856,481                                                                      | 47                                | 174,525,620                                                  | 425,884                                                            |
| Ashland City School District                             | School  | Ashland    | 3,412                              | 73,585,020                                                                      | 67                                | 449,361,090                                                  | 4,947,169                                                          |
| Hillsdale Local School District                          | School  | Ashland    | 966                                | 12,231,597                                                                      | 49                                | 150,157,550                                                  | 941,639                                                            |
| Loudonville-Perrysville Exempted Village School District | School  | Ashland    | 1,199                              | 3,858,234                                                                       | 39                                | 168,047,550                                                  | 2,305,722                                                          |

**Other Demographics - Unaudited**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                         | Type   | County    | Average Daily<br>Membership<br>Adm | Total Annual Final<br>Appropriations For<br>All Funds For The<br>Reporting Year | Full Tax<br>Rate If<br>Applicable | Total Assessed<br>Property Tax<br>Valuation If<br>Applicable | Unrestricted General<br>Fund Carryover Cash<br>Balance At Year End |
|------------------------------------------------|--------|-----------|------------------------------------|---------------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------|
| Mapleton Local School District                 | School | Ashland   | 973                                | 11,115,600                                                                      | 49                                | 126,680,230                                                  | 1,423,910                                                          |
| Ashtabula Area City School District            | School | Ashtabula | 3,895                              | 33,903,505                                                                      | 51                                | 445,394,990                                                  | 2,456,636                                                          |
| Buckeye Local School District                  | School | Ashtabula | 1,689                              | 19,469,930                                                                      | 45                                | 233,686,210                                                  | 4,911,173                                                          |
| Conneaut Area City School District             | School | Ashtabula | 1,785                              | 21,990,676                                                                      | 36                                | 214,239,490                                                  | 3,050,685                                                          |
| Geneva Area City School District               | School | Ashtabula | 2,604                              | 28,503,769                                                                      | 51                                | 337,329,580                                                  | 3,145,831                                                          |
| Grand Valley Local School District             | School | Ashtabula | 1,378                              | 14,507,698                                                                      | 48                                | 168,189,460                                                  | 1,745,776                                                          |
| Jefferson Area Local School District           | School | Ashtabula | 1,680                              | 22,081,010                                                                      | 53                                | 238,408,370                                                  | 2,981,299                                                          |
| Athens City School District                    | School | Athens    | 2,786                              | 55,013,401                                                                      | 62                                | 514,102,670                                                  | 7,083,881                                                          |
| Federal-Hocking Local School District          | School | Athens    | 1,201                              | 15,132,979                                                                      | 30                                | 140,887,360                                                  | 4,357,154                                                          |
| Nelsonville-York City School District          | School | Athens    | 1,272                              | 14,809,346                                                                      | 31                                | 100,178,010                                                  | 4,544,333                                                          |
| Trimble Local School District                  | School | Athens    | 819                                | 11,960,781                                                                      | 32                                | 40,822,180                                                   | 3,188,408                                                          |
| Minster Local School District                  | School | Auglaize  | 880                                | 11,087,383                                                                      | 53                                | 126,438,820                                                  | 1,195,635                                                          |
| New Bremen Local School District               | School | Auglaize  | 837                                | 11,295,740                                                                      | 51                                | 103,287,640                                                  | 5,590,528                                                          |
| Barnesville Exempted Village School District   | School | Belmont   | 1,252                              | 15,387,549                                                                      | 42                                | 153,628,780                                                  | 4,406,604                                                          |
| Bellaire Local School District                 | School | Belmont   | 1,246                              | 19,004,037                                                                      | 35                                | 118,133,190                                                  | 1,938,571                                                          |
| Bridgeport Exempted Village School District    | School | Belmont   | 0                                  | 9,242,188                                                                       | 46                                | 74,567,230                                                   | 1,550,592                                                          |
| Martins Ferry City School District             | School | Belmont   | 1,466                              | 18,232,510                                                                      | 42                                | 120,170,240                                                  | 1,803,935                                                          |
| Shadyside Local School District                | School | Belmont   | 856                                | 9,601,587                                                                       | 40                                | 80,193,880                                                   | 2,257,584                                                          |
| St. Clairsville-Richland City School District  | School | Belmont   | 1,699                              | 23,904,495                                                                      | 34                                | 377,704,430                                                  | 1,170,277                                                          |
| Union Local School District                    | School | Belmont   | 1,482                              | 16,549,764                                                                      | 30                                | 163,283,150                                                  | 1,373,694                                                          |
| Eastern Local School District                  | School | Brown     | 1,337                              | 14,783,052                                                                      | 33                                | 172,869,090                                                  | 2,732,875                                                          |
| Fayetteville-Perry Local School District       | School | Brown     | 765                                | 7,648,900                                                                       | 34                                | 91,193,870                                                   | 1,246,313                                                          |
| Western Brown Local School District            | School | Brown     | 3,366                              | 33,221,173                                                                      | 23                                | 240,005,500                                                  | 2,683,372                                                          |
| Edgewood City School District                  | School | Butler    | 3,750                              | 62,999,470                                                                      | 50                                | 444,294,910                                                  | 7,403,923                                                          |
| Fairfield City School District                 | School | Butler    | 9,504                              | 89,423,129                                                                      | 63                                | 1,356,201,120                                                | 27,514,473                                                         |
| Lakota Local School District                   | School | Butler    | 0                                  | 219,249,281                                                                     | 66                                | 0                                                            | 33,481,412                                                         |
| Madison Local School District                  | School | Butler    | 0                                  | 17,219,441                                                                      | 41                                | 150,539,200                                                  | 1,854,082                                                          |
| Middletown City School District                | School | Butler    | 6,543                              | 89,669,209                                                                      | 49                                | 712,307,750                                                  | 517,734                                                            |
| Monroe Local School District                   | School | Butler    | 2,532                              | 25,683,680                                                                      | 47                                | 246,013,230                                                  | 5,592,842                                                          |
| New Miami Local School District                | School | Butler    | 0                                  | 12,333,492                                                                      | 28                                | 48,590,260                                                   | 3,768,355                                                          |
| Ross Local School District                     | School | Butler    | 0                                  | 34,062,924                                                                      | 50                                | 382,320,550                                                  | 7,300,588                                                          |
| Talawanda School District                      | School | Butler    | 3,071                              | 39,518,759                                                                      | 56                                | 679,665,000                                                  | 31,335,104                                                         |
| Brown Local School District                    | School | Carroll   | 640                                | 30,914,315                                                                      | 44                                | 122,393,280                                                  | 2,873,727                                                          |
| Carrollton Exempted Village School District    | School | Carroll   | 2,321                              | 31,765,953                                                                      | 29                                | 370,818,620                                                  | 3,977,816                                                          |
| Mechanicsburg Exempted Village School District | School | Champaign | 0                                  | 9,999,305                                                                       | 39                                | 99,562,250                                                   | 1,087,543                                                          |
| Triad Local School District                    | School | Champaign | 954                                | 12,222,170                                                                      | 28                                | 121,186,820                                                  | 604,873                                                            |
| Clark Shawnee Local School District            | School | Clark     | 0                                  | 20,783,327                                                                      | 40                                | 324,831,260                                                  | 1,983,764                                                          |
| Greenon Local School District                  | School | Clark     | 1,787                              | 19,017,396                                                                      | 35                                | 254,299,890                                                  | 2,351,292                                                          |
| Northeastern Local School District             | School | Clark     | 3,650                              | 320,024,270                                                                     | 51                                | 474,734,320                                                  | 1,831,009                                                          |
| Northwestern Local School District             | School | Clark     | 1,744                              | 163,711,383                                                                     | 39                                | 226,766,760                                                  | 535,827                                                            |
| Southeastern Local School District             | School | Clark     | 736                                | 9,874,626                                                                       | 41                                | 119,654,433                                                  | 5,451,526                                                          |
| Springfield City School District               | School | Clark     | 7,660                              | 133,037,135                                                                     | 65                                | 603,389,960                                                  | 275,446,640                                                        |
| Tecumseh Local School District                 | School | Clark     | 3,007                              | 34,485,045                                                                      | 46                                | 280,098,830                                                  | 11,653,000                                                         |
| Batavia Local School District                  | School | Clermont  | 2,077                              | 23,067,500                                                                      | 60                                | 203,434,680                                                  | 139,505                                                            |
| Bethel-Tate Local School District              | School | Clermont  | 1,722                              | 19,592,136                                                                      | 37                                | 156,776,760                                                  | 1,777,564                                                          |
| Clermont Northeastern Local School District    | School | Clermont  | 1,590                              | 16,789,765                                                                      | 34                                | 278,621,990                                                  | 897,573                                                            |
| Felicity-Franklin Local School District        | School | Clermont  | 987                                | 11,638,243                                                                      | 32                                | 77,934,180                                                   | 2,251,832                                                          |

**Other Demographics - Unaudited**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                                    | Type   | County     | Average Daily<br>Membership<br>Adm | Total Annual Final<br>Appropriations For<br>All Funds For The<br>Reporting Year | Full Tax<br>Rate If<br>Applicable | Total Assessed<br>Property Tax<br>Valuation If<br>Applicable | Unrestricted General<br>Fund Carryover Cash<br>Balance At Year End |
|-----------------------------------------------------------|--------|------------|------------------------------------|---------------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------|
| Goshen Local School District                              | School | Clermont   | 0                                  | 24,591,174                                                                      | 29                                | 242,769,860                                                  | 3,412,714                                                          |
| Milford Exempted Village School District                  | School | Clermont   | 6,662                              | 76,981,600                                                                      | 80                                | 876,688,860                                                  | 16,962,206                                                         |
| New Richmond Exempted Village School District             | School | Clermont   | 2,362                              | 35,159,241                                                                      | 32                                | 555,878,240                                                  | 21,929,118                                                         |
| West Clermont Local School District                       | School | Clermont   | 8,342                              | 80,377,704                                                                      | 37                                | 1,243,718,050                                                | 6,998,979                                                          |
| Williamsburg Local School District                        | School | Clermont   | 985                                | 12,073,064                                                                      | 34                                | 119,928,110                                                  | 1,694,967                                                          |
| Blanchester Local School District                         | School | Clinton    | 0                                  | 17,954,002                                                                      | 30                                | 136,130,210                                                  | 3,773,712                                                          |
| Clinton Massie Local School District                      | School | Clinton    | 0                                  | 18,566,096                                                                      | 30                                | 236,447,480                                                  | 2,536,211                                                          |
| East Clinton Local School District                        | School | Clinton    | 1,482                              | 14,665,104                                                                      | 35                                | 139,994,830                                                  | 4,554,324                                                          |
| Wilmington City School District                           | School | Clinton    | 3,035                              | 30,310,540                                                                      | 26                                | 445,676,720                                                  | 3,912,417                                                          |
| Beaver Local School District                              | School | Columbiana | 1,930                              | 31,037,337                                                                      | 37                                | 243,280,730                                                  | 170,375                                                            |
| Columbiana Exempted Village School District               | School | Columbiana | 1,040                              | 11,648,052                                                                      | 34                                | 179,711,140                                                  | 2,565,214                                                          |
| Crestview Local School District                           | School | Columbiana | 1,267                              | 14,980,807                                                                      | 33                                | 106,531,550                                                  | 1,440,191                                                          |
| East Liverpool City School District                       | School | Columbiana | 2,206                              | 40,117,634                                                                      | 36                                | 155,370,480                                                  | 1,214,328                                                          |
| East Palestine City School District                       | School | Columbiana | 1,182                              | 14,563,684                                                                      | 27                                | 123,857,600                                                  | 1,094,667                                                          |
| Lisbon Exempted Village School District                   | School | Columbiana | 946                                | 13,463,756                                                                      | 34                                | 84,929,780                                                   | 2,868,031                                                          |
| Salem City School District                                | School | Columbiana | 2,051                              | 26,193,452                                                                      | 51                                | 298,086,800                                                  | 806,760                                                            |
| Southern Local School District                            | School | Columbiana | 870                                | 15,133,230                                                                      | 39                                | 87,471,790                                                   | 132,728                                                            |
| United Local School District                              | School | Columbiana | 1,239                              | 14,695,475                                                                      | 31                                | 138,556,550                                                  | 4,731,951                                                          |
| Wellsville Local School District                          | School | Columbiana | 827                                | 10,345,234                                                                      | 39                                | 45,909,390                                                   | 1,225,998                                                          |
| Coshocton City School District                            | School | Coshocton  | 1,631                              | 34,529,801                                                                      | 60                                | 165,115,080                                                  | 1,461,830                                                          |
| Ridgewood Local School District                           | School | Coshocton  | 0                                  | 17,638,024                                                                      | 34                                | 143,990,430                                                  | 4,728,461                                                          |
| River View Local School District                          | School | Coshocton  | 2,112                              | 30,911,712                                                                      | 31                                | 413,879,900                                                  | 5,829,596                                                          |
| Buckeye Central Local School District                     | School | Crawford   | 720                                | 12,926,619                                                                      | 51                                | 100,973,640                                                  | 3,323,460                                                          |
| Bucyrus City School District                              | School | Crawford   | 1,420                              | 23,645,261                                                                      | 59                                | 122,503,530                                                  | 3,704,949                                                          |
| Colonel Crawford Local School District                    | School | Crawford   | 951                                | 13,834,986                                                                      | 53                                | 115,719,790                                                  | 1,118,925                                                          |
| Galion City School District                               | School | Crawford   | 1,978                              | 31,521,488                                                                      | 60                                | 158,593,110                                                  | 1,889,934                                                          |
| Wynford Local School District                             | School | Crawford   | 1,167                              | 14,521,623                                                                      | 56                                | 143,277,620                                                  | 279,356                                                            |
| Bay Village City School District                          | School | Cuyahoga   | 2,431                              | 43,730,270                                                                      | 110                               | 496,692,360                                                  | 9,823,077                                                          |
| Beachwood City School District                            | School | Cuyahoga   | 0                                  | 74,707,651                                                                      | 86                                | 709,009,380                                                  | 21,926,291                                                         |
| Bedford City School District                              | School | Cuyahoga   | 3,437                              | 63,774,196                                                                      | 71                                | 674,622,820                                                  | 13,505,269                                                         |
| Berea City School District                                | School | Cuyahoga   | 6,694                              | 102,799,063                                                                     | 78                                | 1,331,386,600                                                | 2,047,985                                                          |
| Brecksville-Broadview Heights City School District        | School | Cuyahoga   | 4,025                              | 61,555,247                                                                      | 77                                | 1,012,818,160                                                | 9,556,232                                                          |
| Brooklyn City School District                             | School | Cuyahoga   | 1,461                              | 22,089,954                                                                      | 60                                | 296,772,190                                                  | 2,379,264                                                          |
| Chagrin Falls Exempted Village School District            | School | Cuyahoga   | 1,975                              | 32,442,793                                                                      | 116                               | 503,153,130                                                  | 8,946,919                                                          |
| Cleveland Heights-University Heights City School District | School | Cuyahoga   | 5,301                              | 190,824,066                                                                     | 144                               | 1,084,761,490                                                | 26,156,743                                                         |
| Cleveland Municipal School District                       | School | Cuyahoga   | 37,967                             | 1,151,164,435                                                                   | 80                                | 0                                                            | 98,511,656                                                         |
| Cuyahoga Heights Local School District                    | School | Cuyahoga   | 869                                | 17,918,598                                                                      | 36                                | 317,665,070                                                  | 3,456,283                                                          |
| East Cleveland City School District                       | School | Cuyahoga   | 2,890                              | 71,137,116                                                                      | 94                                | 193,418,720                                                  | 8,555,209                                                          |
| Euclid City School District                               | School | Cuyahoga   | 5,559                              | 97,165,757                                                                      | 101                               | 586,839,480                                                  | 1,065,072                                                          |
| Fairview Park City School District                        | School | Cuyahoga   | 1,804                              | 42,548,780                                                                      | 93                                | 345,222,300                                                  | 16,891,717                                                         |
| Garfield Heights City School District                     | School | Cuyahoga   | 4,150                              | 55,136,357                                                                      | 78                                | 344,138,960                                                  | 2,447,214                                                          |
| Independence Local School District                        | School | Cuyahoga   | 1,053                              | 19,477,527                                                                      | 35                                | 455,719,670                                                  | 0                                                                  |
| Lakewood City School District                             | School | Cuyahoga   | 5,308                              | 121,762,284                                                                     | 123                               | 852,567,200                                                  | 20,640,745                                                         |
| Maple Heights City School District                        | School | Cuyahoga   | 3,718                              | 72,455,462                                                                      | 81                                | 294,924,930                                                  | 823,829                                                            |
| Mayfield City School District                             | School | Cuyahoga   | 4,133                              | 115,039,901                                                                     | 84                                | 1,278,809,590                                                | 26,125,387                                                         |
| North Olmsted City School District                        | School | Cuyahoga   | 4,046                              | 69,737,709                                                                      | 91                                | 780,880,510                                                  | 20,605,157                                                         |
| North Royalton City School District                       | School | Cuyahoga   | 4,647                              | 56,624,820                                                                      | 66                                | 1,035,437,960                                                | 10,736,977                                                         |

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|----------------------------------------------|--------|-----------|------------------------------------|---------------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------|
| Olmsted Falls City School District           | School | Cuyahoga  | 3,812                              | 51,216,536                                                                      | 102                               | 499,893,940                                                  | 9,334,016                                                          |
| Orange City School District                  | School | Cuyahoga  | 2,216                              | 140,427,385                                                                     | 91                                | 1,011,795,860                                                | 26,625,286                                                         |
| Parma City School District                   | School | Cuyahoga  | 11,248                             | 190,062,110                                                                     | 76                                | 2,019,254,650                                                | 11,477,087                                                         |
| Richmond Heights Local School District       | School | Cuyahoga  | 860                                | 17,569,903                                                                      | 88                                | 211,451,530                                                  | 75,075                                                             |
| Rocky River City School District             | School | Cuyahoga  | 2,493                              | 45,714,592                                                                      | 90                                | 707,806,050                                                  | 4,881,700                                                          |
| Shaker Heights City School District          | School | Cuyahoga  | 5,259                              | 112,803,000                                                                     | 214                               | 792,648,700                                                  | 23,707,694                                                         |
| Solon City School District                   | School | Cuyahoga  | 4,716                              | 95,201,991                                                                      | 82                                | 1,142,100,170                                                | 26,751,694                                                         |
| South Euclid-Lyndhurst City School District  | School | Cuyahoga  | 3,695                              | 74,816,599                                                                      | 107                               | 778,007,350                                                  | 13,231,418                                                         |
| Strongsville City School District            | School | Cuyahoga  | 5,878                              | 176,944,585                                                                     | 82                                | 1,416,350,590                                                | 6,453,682                                                          |
| Warrensville Heights City School District    | School | Cuyahoga  | 0                                  | 48,481,477                                                                      | 92                                | 397,747,800                                                  | 14,660,122                                                         |
| Westlake City School District                | School | Cuyahoga  | 3,934                              | 73,472,069                                                                      | 70                                | 1,354,532,180                                                | 14,171,316                                                         |
| Greenville City School District              | School | Darke     | 3,121                              | 47,510,166                                                                      | 43                                | 415,177,200                                                  | 8,515,792                                                          |
| Ayersville Local School District             | School | Defiance  | 801                                | 9,449,578                                                                       | 43                                | 90,469,300                                                   | 4,087,334                                                          |
| Big Walnut Local School District             | School | Delaware  | 3,210                              | 39,372,850                                                                      | 42                                | 649,246,280                                                  | 8,629,546                                                          |
| Buckeye Valley Local School District         | School | Delaware  | 2,274                              | 29,010,533                                                                      | 35                                | 514,894,420                                                  | 5,417,846                                                          |
| Delaware City School District                | School | Delaware  | 5,556                              | 83,684,243                                                                      | 78                                | 695,119,480                                                  | 6,892,516                                                          |
| Olentangy Local School District              | School | Delaware  | 18,317                             | 272,493,919                                                                     | 79                                | 0                                                            | 50,841,987                                                         |
| Edison Local School District                 | School | Erie      | 1,643                              | 17,162,787                                                                      | 73                                | 223,320,610                                                  | 2,623,377                                                          |
| Huron City School District                   | School | Erie      | 1,462                              | 22,276,859                                                                      | 75                                | 321,289,860                                                  | 4,834,503                                                          |
| Kelleys Island Local School District         | School | Erie      | 3                                  | 2,071,082                                                                       | 8                                 | 75,475,260                                                   | 967,877                                                            |
| Margaretta Local School District             | School | Erie      | 1,242                              | 13,760,233                                                                      | 64                                | 172,218,830                                                  | 2,286,651                                                          |
| Perkins Local School District                | School | Erie      | 2,500                              | 29,717,722                                                                      | 62                                | 425,894,970                                                  | 406,603                                                            |
| Sandusky City School District                | School | Erie      | 0                                  | 62,413,819                                                                      | 82                                | 460,117,300                                                  | 2,129,716                                                          |
| Vermilion Local School District              | School | Erie      | 2,038                              | 46,461,796                                                                      | 70                                | 417,856,440                                                  | 3,906,406                                                          |
| Amanda-Clearcreek Local School District      | School | Fairfield | 1,625                              | 18,044,582                                                                      | 38                                | 171,028,950                                                  | 8,501,517                                                          |
| Bloom-Carroll Local School District          | School | Fairfield | 1,888                              | 21,909,841                                                                      | 52                                | 324,062,640                                                  | 2,067,937                                                          |
| Fairfield Union Local School District        | School | Fairfield | 1,969                              | 38,705,191                                                                      | 45                                | 238,935,280                                                  | 7,381,630                                                          |
| Lancaster City School District               | School | Fairfield | 6,218                              | 165,275,047                                                                     | 68                                | 915,307,510                                                  | 34,576,743                                                         |
| Liberty Union-Thurston Local School District | School | Fairfield | 1,369                              | 96,969,987                                                                      | 46                                | 173,291,410                                                  | 6,626,937                                                          |
| Pickerington Local School District           | School | Fairfield | 10,281                             | 126,432,312                                                                     | 85                                | 1,103,805,220                                                | 19,553,532                                                         |
| Miami Trace Local School District            | School | Fayette   | 2,507                              | 40,753,427                                                                      | 34                                | 484,692,100                                                  | 8,441,211                                                          |
| Washington Court House City School District  | School | Fayette   | 2,351                              | 42,282,456                                                                      | 45                                | 203,655,170                                                  | 1,179,359                                                          |
| Canal Winchester Local School District       | School | Franklin  | 3,714                              | 53,302,379                                                                      | 79                                | 412,092,380                                                  | 12,290,206                                                         |
| Columbus City School District                | School | Franklin  | 49,599                             | 1,253,172,538                                                                   | 76                                | 0                                                            | 245,152,490                                                        |
| Dublin City School District                  | School | Franklin  | 0                                  | 270,687,340                                                                     | 89                                | 0                                                            | 44,612,454                                                         |
| Gahanna-Jefferson City School District       | School | Franklin  | 0                                  | 108,416,681                                                                     | 72                                | 1,392,100,000                                                | 6,428,287                                                          |
| Grandview Heights City School District       | School | Franklin  | 1,078                              | 19,703,638                                                                      | 104                               | 281,964,290                                                  | 3,986,642                                                          |
| Groveport Madison Local School District      | School | Franklin  | 0                                  | 84,577,236                                                                      | 58                                | 773,740,700                                                  | 34,650                                                             |
| Hamilton Local School District               | School | Franklin  | 0                                  | 35,953,971                                                                      | 56                                | 218,307,660                                                  | 9,936,534                                                          |
| Hilliard City School District                | School | Franklin  | 15,864                             | 202,405,940                                                                     | 89                                | 0                                                            | 25,757,447                                                         |
| New Albany-Plain Local School District       | School | Franklin  | 4,769                              | 121,896,890                                                                     | 75                                | 831,774,940                                                  | 13,314,533                                                         |
| Southwestern City School District            | School | Franklin  | 20,435                             | 509,665,812                                                                     | 73                                | 0                                                            | 97,116,337                                                         |
| Upper Arlington City School District         | School | Franklin  | 5,618                              | 101,836,561                                                                     | 106                               | 1,574,672,950                                                | 31,358,016                                                         |
| Westerville City School District             | School | Franklin  | 14,674                             | 191,659,607                                                                     | 80                                | 0                                                            | 39,677,669                                                         |
| Whitehall City School District               | School | Franklin  | 0                                  | 51,896,001                                                                      | 98                                | 230,622,320                                                  | 12,028,047                                                         |
| Worthington City School District             | School | Franklin  | 9,628                              | 157,381,099                                                                     | 96                                | 1,780,546,860                                                | 48,678,220                                                         |
| Archbold Area Local School District          | School | Fulton    | 1,248                              | 17,542,074                                                                      | 46                                | 196,377,070                                                  | 2,531,850                                                          |



**Other Demographics - Unaudited**  
**As of June 30, 2014**  
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| School                                          | Type   | County   | Average Daily<br>Membership<br>Adm | Total Annual Final<br>Appropriations For<br>All Funds For The<br>Reporting Year | Full Tax<br>Rate If<br>Applicable | Total Assessed<br>Property Tax<br>Valuation If<br>Applicable | Unrestricted General<br>Fund Carryover Cash<br>Balance At Year End |
|-------------------------------------------------|--------|----------|------------------------------------|---------------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------|
| Wauseon Exempted Village School District        | School | Fulton   | 1,920                              | 23,063,669                                                                      | 54                                | 182,806,370                                                  | 2,201,444                                                          |
| Gallia Local School District                    | School | Gallia   | 2,232                              | 33,359,435                                                                      | 29                                | 459,822,890                                                  | 5,516,662                                                          |
| Gallipolis City School District                 | School | Gallia   | 2,242                              | 25,630,513                                                                      | 40                                | 251,619,440                                                  | 1,265,892                                                          |
| Berkshire Local School District                 | School | Geauga   | 949                                | 13,317,544                                                                      | 21                                | 218,956,510                                                  | 1,427,200                                                          |
| Cardinal Local School District                  | School | Geauga   | 1,205                              | 17,618,201                                                                      | 54                                | 277,701,780                                                  | 71,956                                                             |
| Kenston Local School District                   | School | Geauga   | 3,048                              | 49,569,027                                                                      | 87                                | 757,344,690                                                  | 9,846,574                                                          |
| Ledgemont Local School District                 | School | Geauga   | 426                                | 7,036,380                                                                       | 50                                | 102,548,940                                                  | (102,982)                                                          |
| West Geauga Local School District               | School | Geauga   | 2,105                              | 30,704,974                                                                      | 56                                | 631,385,110                                                  | 8,623,636                                                          |
| Beavercreek City School District                | School | Greene   | 7,287                              | 114,096,017                                                                     | 55                                | 1,703,494,670                                                | 12,916,256                                                         |
| Bellbrook-Sugarcreek Local School District      | School | Greene   | 2,616                              | 31,145,114                                                                      | 67                                | 504,263,320                                                  | 4,514,493                                                          |
| Cedar Cliff Local School District               | School | Greene   | 587                                | 9,115,892                                                                       | 43                                | 93,032,810                                                   | 2,913,473                                                          |
| Fairborn City School District                   | School | Greene   | 4,131                              | 47,343,856                                                                      | 53                                | 614,196,060                                                  | 6,264,061                                                          |
| Greeneview Local School District                | School | Greene   | 1,445                              | 15,917,291                                                                      | 33                                | 203,589,660                                                  | 6,257,261                                                          |
| Xenia Community School District                 | School | Greene   | 4,828                              | 61,646,106                                                                      | 47                                | 651,161,970                                                  | 10,646,822                                                         |
| Yellow Springs Exempted Village School District | School | Greene   | 710                                | 9,141,410                                                                       | 61                                | 127,393,790                                                  | 2,319,532                                                          |
| Cambridge City School District                  | School | Guernsey | 2,383                              | 33,581,302                                                                      | 37                                | 225,174,650                                                  | 1,132,678                                                          |
| East Guernsey Local School District             | School | Guernsey | 1,101                              | 17,960,721                                                                      | 28                                | 130,873,460                                                  | 3,408,816                                                          |
| Rolling Hills Local School District             | School | Guernsey | 1,856                              | 25,006,568                                                                      | 25                                | 248,763,960                                                  | 4,267,580                                                          |
| Cincinnati City School District                 | School | Hamilton | 29,959                             | 705,103,722                                                                     | 71                                | 0                                                            | 30,018,071                                                         |
| Deer Park Community City School District        | School | Hamilton | 0                                  | 17,865,604                                                                      | 87                                | 236,137,680                                                  | 6,089,961                                                          |
| Finneytown Local School District                | School | Hamilton | 0                                  | 25,971,206                                                                      | 98                                | 199,244,050                                                  | 3,844,300                                                          |
| Forest Hills Local School District              | School | Hamilton | 0                                  | 87,985,383                                                                      | 66                                | 1,248,610,630                                                | 13,011,486                                                         |
| Indian Hill Exempted Village School District    | School | Hamilton | 1,925                              | 43,763,303                                                                      | 46                                | 1,177,264,600                                                | 27,694,393                                                         |
| Loveland City School District                   | School | Hamilton | 4,705                              | 54,222,104                                                                      | 78                                | 377,205,140                                                  | 3,573,385                                                          |
| Madeira City School District                    | School | Hamilton | 1,365                              | 23,338,268                                                                      | 102                               | 298,847,920                                                  | 6,842,059                                                          |
| Mariemont City School District                  | School | Hamilton | 1,648                              | 25,261,949                                                                      | 108                               | 338,191,030                                                  | 7,556,892                                                          |
| Mt. Healthy City School District                | School | Hamilton | 0                                  | 45,009,390                                                                      | 77                                | 313,672,120                                                  | 9,734,448                                                          |
| North College Hill City School District         | School | Hamilton | 1,758                              | 16,511,654                                                                      | 67                                | 126,734,300                                                  | 632,826                                                            |
| Northwest Local School District                 | School | Hamilton | 9,279                              | 107,600,830                                                                     | 60                                | 1,478,878,210                                                | 32,292,384                                                         |
| Norwood City School District                    | School | Hamilton | 2,225                              | 35,450,447                                                                      | 59                                | 387,218,102                                                  | 4,220,216                                                          |
| Oak Hills Local School District                 | School | Hamilton | 0                                  | 83,944,491                                                                      | 51                                | 1,096,565,840                                                | 16,503,196                                                         |
| Princeton City School District                  | School | Hamilton | 5,242                              | 118,559,073                                                                     | 61                                | 1,494,030,750                                                | 13,936,726                                                         |
| Reading Community City School District          | School | Hamilton | 1,617                              | 19,199,809                                                                      | 73                                | 183,187,660                                                  | 3,555,024                                                          |
| Southwest Local School District                 | School | Hamilton | 0                                  | 36,928,585                                                                      | 44                                | 501,131,960                                                  | 4,624,458                                                          |
| St. Bernard-Elmwood Place Local School District | School | Hamilton | 0                                  | 19,243,927                                                                      | 57                                | 102,221,620                                                  | 5,899,445                                                          |
| Sycamore Community City School District         | School | Hamilton | 0                                  | 91,595,323                                                                      | 66                                | 1,623,703,090                                                | 35,898,271                                                         |
| Three Rivers Local School District              | School | Hamilton | 0                                  | 34,458,748                                                                      | 50                                | 380,248,980                                                  | 8,315,685                                                          |
| Winton Woods City School District               | School | Hamilton | 3,553                              | 49,495,945                                                                      | 87                                | 465,145,760                                                  | 13,378,071                                                         |
| Wyoming City School District                    | School | Hamilton | 1,937                              | 48,724,521                                                                      | 93                                | 271,292,120                                                  | 10,620,664                                                         |
| Arcadia Local School District                   | School | Hancock  | 607                                | 8,582,045                                                                       | 30                                | 98,820,510                                                   | 4,660,624                                                          |
| Arlington Local School District                 | School | Hancock  | 568                                | 7,379,248                                                                       | 32                                | 83,973,490                                                   | 1,669,772                                                          |
| Findlay City School District                    | School | Hancock  | 5,829                              | 89,513,123                                                                      | 65                                | 768,866,930                                                  | 11,083,812                                                         |
| Liberty Benton Local School District            | School | Hancock  | 1,353                              | 15,393,582                                                                      | 42                                | 175,760,310                                                  | 6,645,977                                                          |
| Van Buren Local School District                 | School | Hancock  | 1,034                              | 14,086,185                                                                      | 40                                | 233,658,830                                                  | 7,102,584                                                          |
| Conotton Valley Union Local School District     | School | Harrison | 431                                | 5,627,999                                                                       | 48                                | 73,713,160                                                   | 826,969                                                            |
| Holgate Local School District                   | School | Henry    | 489                                | 7,069,804                                                                       | 40                                | 54,758,640                                                   | 14,369                                                             |
| Liberty Center Local School District            | School | Henry    | 1,152                              | 14,862,037                                                                      | 45                                | 120,458,290                                                  | 5,821,012                                                          |

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|---------------------------------------------------|--------|-----------|------------------------------------|---------------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------|
| Napoleon Area City School District                | School | Henry     | 2,108                              | 69,108,826                                                                      | 60                                | 285,858,330                                                  | 9,671,740                                                          |
| Patrick Henry Local School District               | School | Henry     | 959                                | 12,225,788                                                                      | 46                                | 136,267,660                                                  | 4,215                                                              |
| Fairfield Local School District                   | School | Highland  | 962                                | 9,283,486                                                                       | 34                                | 75,561,870                                                   | 2,341,588                                                          |
| Greenfield Exempted Village School District       | School | Highland  | 2,088                              | 27,093,655                                                                      | 28                                | 164,186,080                                                  | 3,880,986                                                          |
| Hillsboro City School District                    | School | Highland  | 2,550                              | 29,483,112                                                                      | 31                                | 280,840,500                                                  | 5,788,617                                                          |
| Lynchburg Clay Local School District              | School | Highland  | 1,255                              | 18,057,955                                                                      | 25                                | 100,627,480                                                  | 6,496,330                                                          |
| Logan-Hocking Local School District               | School | Hocking   | 0                                  | 46,067,137                                                                      | 34                                | 470,585,240                                                  | 7,762,547                                                          |
| East Holmes Local School District                 | School | Holmes    | 1,777                              | 22,604,261                                                                      | 25                                | 431,961,070                                                  | 5,665,063                                                          |
| West Holmes Local School District                 | School | Holmes    | 2,490                              | 30,634,409                                                                      | 35                                | 376,196,030                                                  | 8,243,824                                                          |
| Bellevue City School District                     | School | Huron     | 2,035                              | 30,461,537                                                                      | 44                                | 249,733,310                                                  | 6,542,476                                                          |
| Monroeville Local School District                 | School | Huron     | 678                                | 12,440,129                                                                      | 38                                | 88,972,670                                                   | (18,494)                                                           |
| New London Local School District                  | School | Huron     | 1,053                              | 11,355,080                                                                      | 34                                | 91,702,340                                                   | 1,302,984                                                          |
| Norwalk City School District                      | School | Huron     | 2,962                              | 32,497,250                                                                      | 44                                | 311,266,950                                                  | 4,240,178                                                          |
| South Central Local School District               | School | Huron     | 857                                | 9,247,550                                                                       | 37                                | 81,095,380                                                   | 2,356,370                                                          |
| Western Reserve Local School District             | School | Huron     | 1,247                              | 13,288,455                                                                      | 34                                | 127,466,920                                                  | 1,384,677                                                          |
| Willard City School District                      | School | Huron     | 1,686                              | 48,223,898                                                                      | 50                                | 193,950,940                                                  | 226,353                                                            |
| Wellston City School District                     | School | Jackson   | 0                                  | 20,538,137                                                                      | 23                                | 104,636,560                                                  | 5,832,831                                                          |
| Buckeye Local School District                     | School | Jefferson | 1,871                              | 24,055,674                                                                      | 28                                | 316,420,230                                                  | 1,087,341                                                          |
| Edison Local School District                      | School | Jefferson | 1,566                              | 21,118,047                                                                      | 30                                | 339,162,917                                                  | 1,583,889                                                          |
| Indian Creek Local School District                | School | Jefferson | 2,314                              | 23,279,012                                                                      | 43                                | 331,918,493                                                  | 772,487                                                            |
| Steubenville City School District                 | School | Jefferson | 2,443                              | 33,550,051                                                                      | 35                                | 161,104,080                                                  | 3,681,513                                                          |
| Toronto City School District                      | School | Jefferson | 956                                | 16,276,532                                                                      | 46                                | 63,852,110                                                   | 1,044,334                                                          |
| Kirtland Local School District                    | School | Lake      | 1,185                              | 17,177,035                                                                      | 78                                | 314,676,600                                                  | 6,406,387                                                          |
| Mentor Exempted Village School District           | School | Lake      | 7,725                              | 142,892,042                                                                     | 77                                | 1,597,746,980                                                | 48,247,288                                                         |
| Perry Local School District                       | School | Lake      | 1,778                              | 36,605,092                                                                      | 44                                | 398,970,590                                                  | 19,972,035                                                         |
| Riverside Local School District                   | School | Lake      | 4,446                              | 45,429,100                                                                      | 55                                | 935,612,070                                                  | 3,974,108                                                          |
| Willoughby-Eastlake City School District          | School | Lake      | 8,433                              | 143,254,500                                                                     | 61                                | 1,496,016,220                                                | 10,627,904                                                         |
| Chesapeake Union Exempted Village School District | School | Lawrence  | 1,452                              | 15,302,954                                                                      | 23                                | 119,480,830                                                  | 1,443,796                                                          |
| Dawson-Bryant Local School District               | School | Lawrence  | 1,221                              | 16,268,831                                                                      | 23                                | 73,662,060                                                   | 3,369,259                                                          |
| Fairland Local School District                    | School | Lawrence  | 1,767                              | 18,515,293                                                                      | 22                                | 194,822,610                                                  | 3,601,767                                                          |
| Ironton City School District                      | School | Lawrence  | 1,505                              | 16,895,001                                                                      | 34                                | 146,892,870                                                  | 3,026,253                                                          |
| Rock Hill Local School District                   | School | Lawrence  | 1,524                              | 21,747,815                                                                      | 23                                | 129,535,770                                                  | 3,924,357                                                          |
| South Point Local School District                 | School | Lawrence  | 1,894                              | 20,433,927                                                                      | 25                                | 186,317,150                                                  | 6,388,377                                                          |
| Symmes Valley Local School District               | School | Lawrence  | 835                                | 10,191,888                                                                      | 23                                | 57,721,770                                                   | 2,372,399                                                          |
| Granville Exempted Village School District        | School | Licking   | 0                                  | 543,725                                                                         | 93                                | 428,084,952                                                  | 2,512,243                                                          |
| Heath City School District                        | School | Licking   | 1,641                              | 21,711,097                                                                      | 62                                | 256,422,430                                                  | 1,790,934                                                          |
| Johnstown-Monroe Local School District            | School | Licking   | 1,632                              | 14,838,088                                                                      | 31                                | 254,820,360                                                  | 15,446,625                                                         |
| Lakewood Local School District                    | School | Licking   | 1,970                              | 23,311,121                                                                      | 55                                | 410,064,390                                                  | 11,462,755                                                         |
| Licking Heights Local School District             | School | Licking   | 0                                  | 48,572,357                                                                      | 60                                | 502,272,710                                                  | 4,625,667                                                          |
| Licking Valley Local School District              | School | Licking   | 0                                  | 29,532,503                                                                      | 38                                | 214,802,560                                                  | 5,990,289                                                          |
| Newark City School District                       | School | Licking   | 6,531                              | 101,536,951                                                                     | 43                                | 808,901,380                                                  | 15,974,340                                                         |
| North Fork Local School District                  | School | Licking   | 1,710                              | 19,290,030                                                                      | 33                                | 232,409,420                                                  | 3,187,275                                                          |
| Northridge Local School District                  | School | Licking   | 1,342                              | 15,089,880                                                                      | 45                                | 242,800,890                                                  | 8,229,198                                                          |
| Riverside Local School District                   | School | Logan     | 717                                | 9,037,661                                                                       | 52                                | 76,387,330                                                   | 1,925,184                                                          |
| Amherst Exempted Village School District          | School | Lorain    | 3,990                              | 43,757,159                                                                      | 75                                | 535,461,000                                                  | 8,696,441                                                          |
| Avon Lake City School District                    | School | Lorain    | 3,772                              | 49,952,630                                                                      | 75                                | 777,469,000                                                  | 5,809,680                                                          |
| Avon Local School District                        | School | Lorain    | 4,246                              | 74,870,679                                                                      | 57                                | 742,746,620                                                  | 11,870,939                                                         |

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|-----------------------------------------------|--------|----------|------------------------------------|---------------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------|
| Columbia Local School District                | School | Lorain   | 954                                | 11,882,646                                                                      | 60                                | 195,421,960                                                  | 1,419,667                                                          |
| Elyria City School District                   | School | Lorain   | 6,501                              | 100,570,063                                                                     | 71                                | 814,837,590                                                  | 11,104,709                                                         |
| Firelands Local School District               | School | Lorain   | 1,773                              | 20,438,737                                                                      | 52                                | 292,087,560                                                  | 3,926,500                                                          |
| Keystone Local School District                | School | Lorain   | 1,699                              | 34,493,590                                                                      | 50                                | 239,102,170                                                  | 2,045,517                                                          |
| Lorain City School District                   | School | Lorain   | 6,608                              | 144,944,433                                                                     | 66                                | 557,095,260                                                  | 753,776                                                            |
| Midview Local School District                 | School | Lorain   | 3,049                              | 39,597,090                                                                      | 57                                | 438,347,810                                                  | 1,636,932                                                          |
| North Ridgeville City School District         | School | Lorain   | 3,965                              | 47,397,050                                                                      | 56                                | 700,768,140                                                  | 9,593,694                                                          |
| Oberlin City School District                  | School | Lorain   | 988                                | 17,590,103                                                                      | 61                                | 181,806,110                                                  | 1,218,557                                                          |
| Sheffield-Sheffield Lake City School District | School | Lorain   | 1,803                              | 50,150,785                                                                      | 64                                | 304,633,820                                                  | 4,854,985                                                          |
| Wellington Exempted Village School District   | School | Lorain   | 1,301                              | 35,585,328                                                                      | 37                                | 183,986,360                                                  | 2,557,740                                                          |
| Anthony Wayne Local School District           | School | Lucas    | 0                                  | 44,503,693                                                                      | 72                                | 824,306,330                                                  | 3,599,905                                                          |
| Oregon City School District                   | School | Lucas    | 3,672                              | 51,483,129                                                                      | 66                                | 483,720,370                                                  | 7,504,564                                                          |
| Ottawa Hills Local School District            | School | Lucas    | 995                                | 16,051,771                                                                      | 143                               | 150,970,730                                                  | 5,796,486                                                          |
| Springfield Local School District             | School | Lucas    | 4,168                              | 49,455,083                                                                      | 75                                | 638,938,160                                                  | 1,165,379                                                          |
| Sylvania City School District                 | School | Lucas    | 7,139                              | 106,446,638                                                                     | 84                                | 1,309,461,830                                                | 3,501,639                                                          |
| Toledo City School District                   | School | Lucas    | 0                                  | 555,458,541                                                                     | 67                                | 0                                                            | 33,529,039                                                         |
| Washington Local School District              | School | Lucas    | 0                                  | 101,351,581                                                                     | 79                                | 772,508,510                                                  | 27,036,579                                                         |
| Jefferson Local School District               | School | Madison  | 1,343                              | 15,797,640                                                                      | 38                                | 187,174,600                                                  | 4,170,394                                                          |
| Jonathan Alder Local School District          | School | Madison  | 2,285                              | 24,263,998                                                                      | 38                                | 308,646,640                                                  | 573,226                                                            |
| London City School District                   | School | Madison  | 0                                  | 28,415,500                                                                      | 47                                | 302,484,830                                                  | 3,577,105                                                          |
| Madison-Plains Local School District          | School | Madison  | 1,222                              | 16,542,364                                                                      | 48                                | 249,318,890                                                  | 5,984,461                                                          |
| Austintown Local School District              | School | Mahoning | 5,448                              | 59,633,334                                                                      | 61                                | 592,266,530                                                  | 4,892,575                                                          |
| Boardman Local School District                | School | Mahoning | 4,673                              | 56,994,672                                                                      | 58                                | 823,432,050                                                  | 8,670,500                                                          |
| Campbell City School District                 | School | Mahoning | 1,302                              | 16,234,744                                                                      | 42                                | 65,846,010                                                   | 265,294                                                            |
| Canfield Local School District                | School | Mahoning | 2,983                              | 29,114,378                                                                      | 60                                | 556,016,120                                                  | 7,353,535                                                          |
| Jackson-Milton Local School District          | School | Mahoning | 849                                | 11,687,192                                                                      | 45                                | 194,820,320                                                  | 2,279,577                                                          |
| Lowellville Local School District             | School | Mahoning | 610                                | 6,443,874                                                                       | 62                                | 35,380,390                                                   | 1,425,751                                                          |
| Poland Local School District                  | School | Mahoning | 2,116                              | 24,504,847                                                                      | 53                                | 374,062,240                                                  | 3,531,589                                                          |
| Sebring Local School District                 | School | Mahoning | 631                                | 8,500,176                                                                       | 59                                | 45,067,230                                                   | 421,506                                                            |
| South Range Local School District             | School | Mahoning | 1,270                              | 13,737,146                                                                      | 57                                | 181,427,650                                                  | 774,021                                                            |
| Springfield Local School District             | School | Mahoning | 1,133                              | 44,022,274                                                                      | 36                                | 165,732,880                                                  | 1,732,538                                                          |
| Struthers City School District                | School | Mahoning | 1,874                              | 22,358,499                                                                      | 64                                | 137,953,640                                                  | 6,358,333                                                          |
| West Branch Local School District             | School | Mahoning | 2,161                              | 22,711,273                                                                      | 33                                | 235,775,570                                                  | 3,732,529                                                          |
| Western Reserve Local School District         | School | Mahoning | 712                                | 9,250,210                                                                       | 53                                | 93,846,370                                                   | 1,180,635                                                          |
| Youngstown City School District               | School | Mahoning | 5,513                              | 150,794,990                                                                     | 63                                | 508,405,300                                                  | 11,793,900                                                         |
| Elgin Local School District                   | School | Marion   | 1,108                              | 17,241,731                                                                      | 45                                | 169,791,130                                                  | 6,090,293                                                          |
| Marion City School District                   | School | Marion   | 0                                  | 60,302,857                                                                      | 41                                | 335,955,990                                                  | 13,189,235                                                         |
| Pleasant Local School District                | School | Marion   | 1,211                              | 13,790,344                                                                      | 43                                | 188,532,950                                                  | 1,964,290                                                          |
| Ridgedale Local School District               | School | Marion   | 737                                | 9,111,653                                                                       | 45                                | 140,748,390                                                  | 0                                                                  |
| River Valley Local School District            | School | Marion   | 2,032                              | 23,241,657                                                                      | 39                                | 285,649,140                                                  | 2,047,385                                                          |
| Black River Local School District             | School | Medina   | 1,389                              | 14,291,802                                                                      | 54                                | 192,117,660                                                  | 281,617                                                            |
| Brunswick City School District                | School | Medina   | 7,388                              | 95,815,439                                                                      | 69                                | 1,066,466,720                                                | 1,311,781                                                          |
| Buckeye Local School District                 | School | Medina   | 2,493                              | 23,882,204                                                                      | 68                                | 416,728,380                                                  | 3,812,291                                                          |
| Cloverleaf Local School District              | School | Medina   | 2,657                              | 30,612,952                                                                      | 56                                | 475,976,660                                                  | 3,389,557                                                          |
| Highland Local School District                | School | Medina   | 3,275                              | 34,192,277                                                                      | 75                                | 705,031,670                                                  | 12,527,167                                                         |
| Medina City School District                   | School | Medina   | 7,028                              | 97,941,636                                                                      | 93                                | 1,161,669,230                                                | 25,178,135                                                         |
| Wadsworth City School District                | School | Medina   | 4,885                              | 56,644,823                                                                      | 79                                | 598,520,800                                                  | 7,374,960                                                          |

**Other Demographics - Unaudited**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                       | Type   | County     | Average Daily<br>Membership<br>Adm | Total Annual Final<br>Appropriations For<br>All Funds For The<br>Reporting Year | Full Tax<br>Rate If<br>Applicable | Total Assessed<br>Property Tax<br>Valuation If<br>Applicable | Unrestricted General<br>Fund Carryover Cash<br>Balance At Year End |
|----------------------------------------------|--------|------------|------------------------------------|---------------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------|
| Eastern Local School District                | School | Meigs      | 792                                | 9,350,731                                                                       | 20                                | 77,128,700                                                   | 1,089,432                                                          |
| Meigs Local School District                  | School | Meigs      | 1,840                              | 27,594,040                                                                      | 24                                | 153,344,670                                                  | 1,456,039                                                          |
| Southern Local School District               | School | Meigs      | 749                                | 17,260,805                                                                      | 28                                | 91,074,650                                                   | 966,994                                                            |
| Bethel Local School District                 | School | Miami      | 1,008                              | 10,193,605                                                                      | 54                                | 144,258,500                                                  | 2,383,969                                                          |
| Covington Exempted Village School District   | School | Miami      | 903                                | 20,205,001                                                                      | 40                                | 97,675,380                                                   | 1,972,802                                                          |
| Miami East Local School District             | School | Miami      | 1,190                              | 14,719,736                                                                      | 46                                | 205,389,270                                                  | 2,089,093                                                          |
| Piqua City School District                   | School | Miami      | 3,604                              | 90,748,150                                                                      | 50                                | 377,064,860                                                  | 8,870,241                                                          |
| Tipp City Exempted Village School District   | School | Miami      | 2,395                              | 26,569,927                                                                      | 55                                | 368,414,860                                                  | 2,432,946                                                          |
| Troy City School District                    | School | Miami      | 4,464                              | 57,171,642                                                                      | 53                                | 632,486,830                                                  | 8,745,471                                                          |
| Switzerland of Ohio Local School District    | School | Monroe     | 2,526                              | 46,598,347                                                                      | 41                                | 407,283,550                                                  | 3,521,518                                                          |
| Brookville Local School District             | School | Montgomery | 0                                  | 18,010,966                                                                      | 69                                | 188,010,240                                                  | 3,301,470                                                          |
| Centerville City School District             | School | Montgomery | 0                                  | 125,597,463                                                                     | 78                                | 1,667,860,500                                                | 19,103,495                                                         |
| Dayton City School District                  | School | Montgomery | 13,616                             | 435,326,007                                                                     | 80                                | 1,556,740,410                                                | 4,970,600                                                          |
| Huber Heights City School District           | School | Montgomery | 6,111                              | 89,100,609                                                                      | 67                                | 702,982,030                                                  | 10,265,561                                                         |
| Jefferson Township Local School District     | School | Montgomery | 377                                | 8,753,469                                                                       | 61                                | 94,863,900                                                   | 3,914,761                                                          |
| Kettering City School District               | School | Montgomery | 7,731                              | 120,297,377                                                                     | 83                                | 1,278,814,890                                                | 13,268,329                                                         |
| Mad River Local School District              | School | Montgomery | 0                                  | 45,213,568                                                                      | 71                                | 248,381,860                                                  | 14,187,648                                                         |
| Miamisburg City School District              | School | Montgomery | 5,621                              | 69,966,006                                                                      | 61                                | 856,989,660                                                  | 9,236,522                                                          |
| New Lebanon Local School District            | School | Montgomery | 0                                  | 16,217,510                                                                      | 52                                | 103,681,540                                                  | 6,753,320                                                          |
| Northmont City School District               | School | Montgomery | 5,448                              | 109,067,544                                                                     | 76                                | 643,844,000                                                  | 7,853,716                                                          |
| Northridge Local School District             | School | Montgomery | 1,688                              | 24,016,700                                                                      | 71                                | 153,518,510                                                  | 6,417,348                                                          |
| Oakwood City School District                 | School | Montgomery | 2,062                              | 29,178,213                                                                      | 123                               | 299,069,370                                                  | 1,846,002                                                          |
| Trotwood-Madison City School District        | School | Montgomery | 2,630                              | 43,004,927                                                                      | 60                                | 232,627,250                                                  | 23,934,436                                                         |
| Valley View Local School District            | School | Montgomery | 1,923                              | 20,623,147                                                                      | 39                                | 222,641,560                                                  | 1,129,004                                                          |
| Vandalia-Butler City School District         | School | Montgomery | 3,156                              | 41,152,752                                                                      | 63                                | 590,581,870                                                  | 8,322,583                                                          |
| West Carrollton City School District         | School | Montgomery | 3,966                              | 49,906,140                                                                      | 72                                | 397,829,610                                                  | 9,988,586                                                          |
| Morgan Local School District                 | School | Morgan     | 2,143                              | 29,035,571                                                                      | 37                                | 231,380,690                                                  | 8,207,246                                                          |
| Cardington-Lincoln Local School District     | School | Morrow     | 1,141                              | 14,358,223                                                                      | 31                                | 123,078,070                                                  | 63,583                                                             |
| Highland Local School District               | School | Morrow     | 1,898                              | 19,908,874                                                                      | 25                                | 205,676,770                                                  | 5,283,006                                                          |
| Mt. Gilead Exempted Village School District  | School | Morrow     | 0                                  | 18,704,646                                                                      | 38                                | 151,999,880                                                  | 2,722,947                                                          |
| Northmor Local School District               | School | Morrow     | 1,164                              | 14,016,513                                                                      | 35                                | 168,775,880                                                  | 256,060                                                            |
| East Muskingum Local School Dist             | School | Muskingum  | 2,053                              | 27,634,795                                                                      | 38                                | 281,143,490                                                  | 4,570,779                                                          |
| Franklin Local School District               | School | Muskingum  | 2,132                              | 34,484,630                                                                      | 36                                | 291,595,270                                                  | 6,715,091                                                          |
| Maysville Local School District              | School | Muskingum  | 2,339                              | 28,555,472                                                                      | 40                                | 168,642,120                                                  | 1,199,758                                                          |
| Tri-Valley Local School District             | School | Muskingum  | 3,147                              | 36,584,096                                                                      | 40                                | 326,952,950                                                  | 2,383,399                                                          |
| West Muskingum Local School District         | School | Muskingum  | 1,568                              | 30,997,511                                                                      | 49                                | 300,928,060                                                  | 1,155,086                                                          |
| Zanesville City School District              | School | Muskingum  | 4,522                              | 60,577,011                                                                      | 49                                | 369,224,560                                                  | 3,123,232                                                          |
| Caldwell Exempted Village School District    | School | Noble      | 0                                  | 11,049,733                                                                      | 40                                | 110,980,930                                                  | 1,358,712                                                          |
| Noble Local School District                  | School | Noble      | 0                                  | 15,102,855                                                                      | 31                                | 161,363,230                                                  | 3,308,340                                                          |
| Crooksville Exempted Village School District | School | Perry      | 1,087                              | 13,512,108                                                                      | 22                                | 75,498,440                                                   | 834,689                                                            |
| Circleville City School District             | School | Pickaway   | 2,117                              | 75,168,074                                                                      | 61                                | 255,180,070                                                  | 12,376,306                                                         |
| Logan Elm Local School District              | School | Pickaway   | 2,050                              | 28,811,830                                                                      | 39                                | 304,637,700                                                  | 6,975,047                                                          |
| Teays Valley Local School District           | School | Pickaway   | 3,891                              | 45,605,104                                                                      | 32                                | 460,271,560                                                  | 6,507,250                                                          |
| Westfall Local School District               | School | Pickaway   | 0                                  | 10,710,253                                                                      | 34                                | 295,716,190                                                  | 9,142,940                                                          |
| Scioto Valley Local School District          | School | Pike       | 1,539                              | 20,248,883                                                                      | 28                                | 141,755,200                                                  | 6,999,592                                                          |
| Waverly City School District                 | School | Pike       | 1,832                              | 27,738,283                                                                      | 23                                | 175,769,890                                                  | 3,607,952                                                          |
| Western Local School District                | School | Pike       | 770                                | 9,536,050                                                                       | 33                                | 44,953,990                                                   | 1,776,812                                                          |

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|------------------------------------------------------|--------|----------|------------------------------------|---------------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------|
| Aurora City School District                          | School | Portage  | 2,800                              | 54,614,389                                                                      | 81                                | 591,605,410                                                  | 4,833,832                                                          |
| Crestwood Local School District                      | School | Portage  | 1,981                              | 25,027,013                                                                      | 52                                | 291,775,480                                                  | 2,234,196                                                          |
| Field Local School District                          | School | Portage  | 2,074                              | 32,410,199                                                                      | 55                                | 336,845,430                                                  | 2,131,943                                                          |
| James A. Garfield Local School District              | School | Portage  | 1,521                              | 22,152,022                                                                      | 66                                | 166,010,540                                                  | 2,104,929                                                          |
| Kent City School District                            | School | Portage  | 3,314                              | 58,259,745                                                                      | 111                               | 494,347,940                                                  | 12,898,138                                                         |
| Ravenna City School District                         | School | Portage  | 2,844                              | 34,571,280                                                                      | 66                                | 302,805,080                                                  | 521,766                                                            |
| Rootstown Local School District                      | School | Portage  | 1,214                              | 13,354,308                                                                      | 69                                | 173,021,970                                                  | 1,799,416                                                          |
| Southeast Local School District                      | School | Portage  | 1,651                              | 24,643,196                                                                      | 40                                | 204,634,840                                                  | 13,833,268                                                         |
| Streetsboro City School District                     | School | Portage  | 2,116                              | 57,414,232                                                                      | 68                                | 424,796,960                                                  | 4,066,028                                                          |
| Waterloo Local School District                       | School | Portage  | 1,210                              | 12,729,768                                                                      | 55                                | 154,700,760                                                  | 1,335,043                                                          |
| Windham Exempted Village School District             | School | Portage  | 647                                | 9,023,174                                                                       | 53                                | 44,682,090                                                   | 2,480,701                                                          |
| Tri-County North Local School District               | School | Preble   | 1,019                              | 10,416,050                                                                      | 0                                 | 119,905,020                                                  | 1,048,861                                                          |
| Clear Fork Valley Local School District              | School | Richland | 1,850                              | 22,127,349                                                                      | 49                                | 190,093,660                                                  | 6,783,924                                                          |
| Crestview Local School District                      | School | Richland | 1,229                              | 13,463,258                                                                      | 48                                | 124,087,610                                                  | 5,931,470                                                          |
| Lucas Local School District                          | School | Richland | 597                                | 6,348,825                                                                       | 49                                | 74,208,180                                                   | 4,897,143                                                          |
| Madison Local School District                        | School | Richland | 3,091                              | 68,420,254                                                                      | 66                                | 316,746,430                                                  | 3,604,734                                                          |
| Mansfield City School District                       | School | Richland | 3,635                              | 82,269,872                                                                      | 47                                | 393,988,250                                                  | 2,076,181                                                          |
| Ontario Local School District                        | School | Richland | 1,937                              | 20,739,327                                                                      | 52                                | 278,444,680                                                  | 4,282,474                                                          |
| Plymouth Local School District                       | School | Richland | 815                                | 10,570,566                                                                      | 33                                | 71,662,790                                                   | 2,732,590                                                          |
| Shelby City School District                          | School | Richland | 1,968                              | 25,442,031                                                                      | 56                                | 202,229,200                                                  | 4,355,412                                                          |
| Adena Local School District                          | School | Ross     | 1,323                              | 19,389,637                                                                      | 36                                | 124,937,730                                                  | 3,720,695                                                          |
| Chillicothe City School District                     | School | Ross     | 2,862                              | 36,727,324                                                                      | 37                                | 387,352,330                                                  | 2,773,073                                                          |
| Huntington Local School District                     | School | Ross     | 1,326                              | 14,538,137                                                                      | 30                                | 68,522,270                                                   | 3,597,184                                                          |
| Paint Valley Local School District                   | School | Ross     | 992                                | 10,742,545                                                                      | 35                                | 94,662,130                                                   | 1,451,997                                                          |
| Southeastern Local School District                   | School | Ross     | 1,250                              | 12,800,183                                                                      | 32                                | 98,391,460                                                   | 8,242,593                                                          |
| Union-Scioto Local School District                   | School | Ross     | 2,205                              | 24,249,728                                                                      | 34                                | 188,236,250                                                  | 11,850,949                                                         |
| Zane Trace Local School District                     | School | Ross     | 1,470                              | 18,567,064                                                                      | 32                                | 201,213,190                                                  | 3,156,043                                                          |
| Clyde-Green Springs Exempted Village School District | School | Sandusky | 0                                  | 34,735,836                                                                      | 51                                | 215,306,570                                                  | 3,743,947                                                          |
| Fremont City School District                         | School | Sandusky | 4,307                              | 55,838,850                                                                      | 31                                | 575,707,090                                                  | 12,012,386                                                         |
| Gibsonburg Exempted Village School District          | School | Sandusky | 1,029                              | 11,060,729                                                                      | 52                                | 99,092,010                                                   | 245,413                                                            |
| Woodmore Local School District                       | School | Sandusky | 1,120                              | 20,235,818                                                                      | 56                                | 144,767,550                                                  | 864                                                                |
| Bloom Vernon Local School District                   | School | Scioto   | 962                                | 10,856,094                                                                      | 23                                | 66,425,710                                                   | 1,918,015                                                          |
| Clay Local School District                           | School | Scioto   | 525                                | 6,677,816                                                                       | 32                                | 55,413,000                                                   | 671,460                                                            |
| Green Local School District                          | School | Scioto   | 562                                | 8,463,330                                                                       | 32                                | 72,338,980                                                   | 904,302                                                            |
| Minford Local School District                        | School | Scioto   | 1,710                              | 16,734,175                                                                      | 26                                | 103,047,320                                                  | 459,457                                                            |
| New Boston Local School District                     | School | Scioto   | 534                                | 7,128,761                                                                       | 41                                | 30,547,600                                                   | 841,361                                                            |
| Northwest Local School District                      | School | Scioto   | 1,546                              | 20,338,532                                                                      | 22                                | 110,705,770                                                  | (941,598)                                                          |
| Portsmouth City School District                      | School | Scioto   | 1,905                              | 32,583,540                                                                      | 39                                | 234,977,830                                                  | 497,707                                                            |
| Washington-Nile Local School District                | School | Scioto   | 1,551                              | 16,597,321                                                                      | 27                                | 85,067,110                                                   | 3,261,055                                                          |
| Wheelersburg Local School District                   | School | Scioto   | 1,551                              | 16,858,463                                                                      | 32                                | 156,080,790                                                  | 1,754,518                                                          |
| Bettsville Local School District                     | School | Seneca   | 157                                | 3,866,097                                                                       | 35                                | 22,570,620                                                   | 14,299                                                             |
| Seneca-East Local School District                    | School | Seneca   | 959                                | 11,403,799                                                                      | 39                                | 121,384,060                                                  | 730,044                                                            |
| Tiffin City School District                          | School | Seneca   | 2,831                              | 31,164,298                                                                      | 57                                | 336,845,430                                                  | 5,137,723                                                          |
| Anna Local School District                           | School | Shelby   | 1,258                              | 14,628,927                                                                      | 30                                | 143,100,300                                                  | 3,646,919                                                          |
| Botkins Local School District                        | School | Shelby   | 400                                | 11,007,437                                                                      | 35                                | 51,206,920                                                   | 3,756,972                                                          |
| Fort Loramie Local School District                   | School | Shelby   | 0                                  | 9,922,585                                                                       | 48                                | 92,578,630                                                   | 3,593,981                                                          |
| Hardin-Houston Local School District                 | School | Shelby   | 898                                | 9,899,230                                                                       | 35                                | 97,302,310                                                   | 2,403,108                                                          |

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|------------------------------------------|--------|----------|------------------------------------|---------------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------|
| Russia Local School District             | School | Shelby   | 418                                | 6,230,456                                                                       | 47                                | 43,097,150                                                   | 1,770,970                                                          |
| Alliance City School District            | School | Stark    | 0                                  | 42,848,170                                                                      | 62                                | 221,122,510                                                  | 3,520,519                                                          |
| Canton City School District              | School | Stark    | 0                                  | 157,898,434                                                                     | 78                                | 549,576,410                                                  | 6,406,039                                                          |
| Canton Local School District             | School | Stark    | 2,068                              | 30,865,357                                                                      | 50                                | 268,487,030                                                  | 3,460,314                                                          |
| Fairless Local School District           | School | Stark    | 1,655                              | 17,990,337                                                                      | 51                                | 175,854,170                                                  | 2,262,318                                                          |
| Jackson Local School District            | School | Stark    | 6,005                              | 61,790,269                                                                      | 53                                | 1,189,429,460                                                | 24,379,155                                                         |
| Lake Local School District               | School | Stark    | 3,459                              | 36,586,538                                                                      | 72                                | 394,236,930                                                  | 5,585,078                                                          |
| Louisville City School District          | School | Stark    | 3,065                              | 32,582,161                                                                      | 53                                | 317,301,100                                                  | 1,808,142                                                          |
| Marlington Local School District         | School | Stark    | 2,351                              | 26,258,029                                                                      | 55                                | 295,587,500                                                  | 8,293,280                                                          |
| Massillon City School District           | School | Stark    | 3,948                              | 51,279,367                                                                      | 57                                | 374,815,640                                                  | 8,883,421                                                          |
| Minerva Local School District            | School | Stark    | 874                                | 19,372,050                                                                      | 45                                | 190,390,780                                                  | 2,499,819                                                          |
| North Canton City School District        | School | Stark    | 4,634                              | 58,017,873                                                                      | 79                                | 622,423,750                                                  | 5,778,982                                                          |
| Perry Local School District              | School | Stark    | 4,943                              | 50,241,591                                                                      | 48                                | 561,302,020                                                  | 19,806,724                                                         |
| Plain Local School District              | School | Stark    | 0                                  | 58,936,138                                                                      | 64                                | 900,259,700                                                  | 14,378,432                                                         |
| Sandy Valley Local School District       | School | Stark    | 1,472                              | 16,761,617                                                                      | 51                                | 135,804,460                                                  | 3,071,082                                                          |
| Tuslaw Local School District             | School | Stark    | 1,425                              | 15,065,805                                                                      | 67                                | 169,857,830                                                  | 3,479,108                                                          |
| Akron City School District               | School | Summit   | 0                                  | 548,818,701                                                                     | 80                                | 0                                                            | 23,285,124                                                         |
| Barberton City School District           | School | Summit   | 0                                  | 55,386,520                                                                      | 69                                | 350,276,030                                                  | 7,264,547                                                          |
| Copley-Fairlawn City School District     | School | Summit   | 3,179                              | 57,968,308                                                                      | 64                                | 791,005,840                                                  | 13,976,729                                                         |
| Coventry Local School District           | School | Summit   | 2,200                              | 75,198,498                                                                      | 75                                | 290,509,420                                                  | (2,405,268)                                                        |
| Cuyahoga Falls City School District      | School | Summit   | 4,962                              | 62,520,661                                                                      | 70                                | 741,295,430                                                  | 4,180,557                                                          |
| Green Local School District              | School | Summit   | 4,253                              | 47,466,082                                                                      | 46                                | 668,792,960                                                  | 2,616,506                                                          |
| Hudson City School District              | School | Summit   | 0                                  | 87,271,933                                                                      | 89                                | 897,322,160                                                  | 18,353,640                                                         |
| Mogadore Local School District           | School | Summit   | 948                                | 11,472,722                                                                      | 83                                | 83,547,610                                                   | 1,602,097                                                          |
| Nordonia Hills City School District      | School | Summit   | 3,790                              | 47,272,823                                                                      | 69                                | 936,220,450                                                  | 14,789,622                                                         |
| Norton City School District              | School | Summit   | 2,581                              | 72,453,025                                                                      | 66                                | 285,626,260                                                  | 2,094,048                                                          |
| Revere Local School District             | School | Summit   | 2,651                              | 43,392,989                                                                      | 63                                | 910,406,750                                                  | 17,484,963                                                         |
| Springfield Local School District        | School | Summit   | 2,412                              | 51,048,840                                                                      | 57                                | 353,425,010                                                  | 7,601,979                                                          |
| Stow-Munroe Falls City School District   | School | Summit   | 5,336                              | 81,623,948                                                                      | 53                                | 909,325,030                                                  | 24,010,388                                                         |
| Tallmadge City School District           | School | Summit   | 0                                  | 32,997,476                                                                      | 55                                | 377,698,970                                                  | 3,970,175                                                          |
| Twinsburg City School District           | School | Summit   | 4,234                              | 49,621,264                                                                      | 66                                | 785,940,310                                                  | 27,465,709                                                         |
| Woodridge Local School District          | School | Summit   | 1,983                              | 28,290,796                                                                      | 62                                | 445,800,850                                                  | 5,689,504                                                          |
| Bloomfield-Mespo Local School District   | School | Trumbull | 297                                | 4,284,339                                                                       | 55                                | 54,142,920                                                   | 704,454                                                            |
| Bristol Local School District            | School | Trumbull | 815                                | 8,447,742                                                                       | 51                                | 90,185,990                                                   | 1,924,990                                                          |
| Brookfield Local School District         | School | Trumbull | 1,107                              | 13,271,270                                                                      | 52                                | 125,885,300                                                  | (66,690)                                                           |
| Champion Local School District           | School | Trumbull | 1,499                              | 14,620,678                                                                      | 48                                | 171,296,180                                                  | 1,006,760                                                          |
| Girard City School District              | School | Trumbull | 1,768                              | 20,336,758                                                                      | 55                                | 133,845,580                                                  | 5,070,587                                                          |
| Howland Local School District            | School | Trumbull | 2,889                              | 38,790,577                                                                      | 44                                | 530,558,040                                                  | 1,644,040                                                          |
| Hubbard Exempted Village School District | School | Trumbull | 2,007                              | 23,756,096                                                                      | 59                                | 202,829,300                                                  | 2,595,195                                                          |
| Joseph Badger Local School District      | School | Trumbull | 867                                | 9,742,545                                                                       | 40                                | 115,222,240                                                  | 2,458,008                                                          |
| Labrae Local School District             | School | Trumbull | 1,434                              | 16,486,345                                                                      | 56                                | 111,147,740                                                  | 2,069,000                                                          |
| Lakeview Local School District           | School | Trumbull | 1,879                              | 18,611,362                                                                      | 48                                | 263,410,220                                                  | 2,297,800                                                          |
| Liberty Local School District            | School | Trumbull | 1,263                              | 19,120,307                                                                      | 52                                | 222,427,400                                                  | 1,459,932                                                          |
| Lordstown Local School District          | School | Trumbull | 528                                | 8,079,402                                                                       | 43                                | 98,569,350                                                   | 106,210                                                            |
| Maplewood Local School District          | School | Trumbull | 845                                | 9,856,453                                                                       | 48                                | 94,635,690                                                   | 3,120,118                                                          |
| Mathews Local School District            | School | Trumbull | 807                                | 9,952,795                                                                       | 56                                | 147,887,870                                                  | 1,383,909                                                          |
| McDonald Local School District           | School | Trumbull | 905                                | 7,192,051                                                                       | 62                                | 52,113,180                                                   | 2,661,813                                                          |

**Other Demographics - Unaudited**  
**As of June 30, 2014**  
**All Schools Reporting Under GAAP**

| School                                         | Type   | County     | Average Daily<br>Membership<br>Adm | Total Annual Final<br>Appropriations For<br>All Funds For The<br>Reporting Year | Full Tax<br>Rate If<br>Applicable | Total Assessed<br>Property Tax<br>Valuation If<br>Applicable | Unrestricted General<br>Fund Carryover Cash<br>Balance At Year End |
|------------------------------------------------|--------|------------|------------------------------------|---------------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------|
| Newton Falls Exempted Village School District  | School | Trumbull   | 1,330                              | 13,402,482                                                                      | 37                                | 123,516,520                                                  | 485,620                                                            |
| Niles City School District                     | School | Trumbull   | 2,475                              | 35,748,900                                                                      | 55                                | 236,579,410                                                  | 107,770                                                            |
| Southington Local School District              | School | Trumbull   | 577                                | 8,132,118                                                                       | 51                                | 64,474,280                                                   | 1,258,752                                                          |
| Warren City School District                    | School | Trumbull   | 5,258                              | 88,090,688                                                                      | 62                                | 327,790,760                                                  | 13,041,565                                                         |
| Weathersfield Local School District            | School | Trumbull   | 976                                | 29,372,099                                                                      | 63                                | 82,639,360                                                   | 585,138                                                            |
| Claymont City School District                  | School | Tuscarawas | 0                                  | 21,800,074                                                                      | 31                                | 154,434,720                                                  | 3,152,709                                                          |
| Dover City School District                     | School | Tuscarawas | 2,762                              | 30,604,808                                                                      | 60                                | 338,337,230                                                  | 8,515,267                                                          |
| Garaway Local School District                  | School | Tuscarawas | 1,192                              | 16,338,051                                                                      | 50                                | 213,655,620                                                  | 2,147,880                                                          |
| Indian Valley Local School District            | School | Tuscarawas | 1,807                              | 20,399,852                                                                      | 43                                | 172,511,970                                                  | 4,116,818                                                          |
| New Philadelphia City School District          | School | Tuscarawas | 3,151                              | 34,972,052                                                                      | 49                                | 421,269,660                                                  | 3,147,689                                                          |
| Newcomerstown Exempted Village School District | School | Tuscarawas | 1,134                              | 15,328,177                                                                      | 52                                | 100,506,830                                                  | 532,381                                                            |
| Tuscarawas Valley Local School District        | School | Tuscarawas | 1,590                              | 16,686,953                                                                      | 36                                | 211,748,900                                                  | 1,594,615                                                          |
| Fairbanks Local School District                | School | Union      | 1,017                              | 12,730,551                                                                      | 41                                | 203,366,460                                                  | 4,065,482                                                          |
| Marysville Exempted Village School District    | School | Union      | 50,350                             | 103,303,396                                                                     | 60                                | 689,213,540                                                  | 3,527,348                                                          |
| North Union Local School District              | School | Union      | 1,538                              | 17,950,822                                                                      | 36                                | 205,501,720                                                  | 9,414,833                                                          |
| Lincolnview Local School District              | School | Van Wert   | 926                                | 11,956,278                                                                      | 55                                | 113,593,390                                                  | 12,328,599                                                         |
| Vinton Local School District                   | School | Vinton     | 2,326                              | 28,732,819                                                                      | 21                                | 203,697,710                                                  | 13,582,838                                                         |
| Carlisle Local School District                 | School | Warren     | 1,658                              | 17,323,044                                                                      | 46                                | 167,509,800                                                  | 951,838                                                            |
| Franklin City School District                  | School | Warren     | 2,991                              | 33,413,638                                                                      | 58                                | 292,949,610                                                  | 2,378,139                                                          |
| Kings Local School District                    | School | Warren     | 0                                  | 52,688,878                                                                      | 73                                | 684,646,430                                                  | 10,444,682                                                         |
| Little Miami Local School District             | School | Warren     | 0                                  | 47,383,686                                                                      | 58                                | 748,900,530                                                  | 15,957,788                                                         |
| Mason City School District                     | School | Warren     | 0                                  | 160,348,307                                                                     | 84                                | 1,491,085,230                                                | 6,522,755                                                          |
| Springboro Community City School District      | School | Warren     | 5,930                              | 59,724,223                                                                      | 59                                | 913,176,740                                                  | 10,512,839                                                         |
| Belpre City School District                    | School | Washington | 1,099                              | 12,223,685                                                                      | 35                                | 154,979,010                                                  | 1,683,597                                                          |
| Frontier Local School District                 | School | Washington | 710                                | 9,788,187                                                                       | 38                                | 68,905,710                                                   | 431,647                                                            |
| Warren Local School District                   | School | Washington | 2,315                              | 23,873,697                                                                      | 34                                | 256,981,200                                                  | 3,954,459                                                          |
| Wolf Creek Local School District               | School | Washington | 0                                  | 8,497,852                                                                       | 41                                | 150,917,560                                                  | 8,152,314                                                          |
| Chippewa Local School District                 | School | Wayne      | 1,452                              | 15,323,317                                                                      | 41                                | 171,787,630                                                  | 6,222,866                                                          |
| Dalton Local School District                   | School | Wayne      | 877                                | 26,741,755                                                                      | 50                                | 142,430,620                                                  | 1,410,703                                                          |
| Wooster City School District                   | School | Wayne      | 3,811                              | 61,860,197                                                                      | 80                                | 622,175,430                                                  | 28,714,782                                                         |
| Bowling Green City School District             | School | Wood       | 3,132                              | 39,398,000                                                                      | 58                                | 584,687,290                                                  | 6,411,564                                                          |
| Eastwood Local School District                 | School | Wood       | 1,550                              | 17,780,661                                                                      | 40                                | 208,033,870                                                  | 9,008,249                                                          |
| North Baltimore Local School District          | School | Wood       | 409                                | 11,039,610                                                                      | 57                                | 83,473,160                                                   | 4,047,316                                                          |
| Otsego Local School District                   | School | Wood       | 1,544                              | 19,691,985                                                                      | 49                                | 216,696,030                                                  | 3,301,604                                                          |
| Perrysburg Exempted Village School District    | School | Wood       | 4,948                              | 64,879,279                                                                      | 71                                | 780,699,770                                                  | 3,389,863                                                          |
| Rossford Exempted Village School District      | School | Wood       | 1,683                              | 25,027,490                                                                      | 52                                | 350,041,410                                                  | 293,648                                                            |

ALL SCHOOLS  
REPORTING UNDER  
CASH



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**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Assets                                              |           |        |                                 |             |                      |                     | Net Position |                         |                           |
|-----------------------------------------------------|-----------|--------|---------------------------------|-------------|----------------------|---------------------|--------------|-------------------------|---------------------------|
| School                                              | County    | Type   | Cash And<br>Cash<br>Equivalents | Investments | Restricted<br>Assets | * Total<br>Assets * | Restricted   | Unrestricted<br>Deficit | * Total Net<br>Position * |
| Allen County Educational Service Center             | Allen     | ESC    | 652,171                         | 0           | 0                    | 652,171             | 163,069      | 489,102                 | 652,171                   |
| Bluffton Exempted Village School District           | Allen     | ESC    | 3,505,132                       | 0           | 0                    | 3,505,132           | 810,839      | 2,694,293               | 3,505,132                 |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 2,641,849                       | 0           | 0                    | 2,641,849           | 132,467      | 2,509,382               | 2,641,849                 |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 3,411,016                       | 0           | 0                    | 3,411,016           | 71,384       | 3,339,632               | 3,411,016                 |
| Darke County Educational Service Center             | Darke     | ESC    | 1,706,369                       | 0           | 0                    | 1,706,369           | 97,453       | 1,608,916               | 1,706,369                 |
| Licking County Educational Service Center           | Licking   | ESC    | 1,283,406                       | 0           | 0                    | 1,283,406           | 81,845       | 1,201,561               | 1,283,406                 |
| Mercer County Educational Service Center            | Mercer    | ESC    | 1,902,422                       | 0           | 0                    | 1,902,422           | 274,204      | 1,628,218               | 1,902,422                 |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 422,302                         | 0           | 0                    | 422,302             | 1            | 422,301                 | 422,302                   |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 7,444,821                       | 0           | 0                    | 7,444,821           | 99,408       | 7,345,413               | 7,444,821                 |
| Tri County Educational Service Center               | Wayne     | ESC    | 6,279,392                       | 0           | 0                    | 6,279,392           | 103,936      | 6,175,456               | 6,279,392                 |
| Allen East Local School District                    | Allen     | School | 6,079,580                       | 0           | 0                    | 6,079,580           | 1,765,145    | 4,314,435               | 6,079,580                 |
| Perry Local School District                         | Allen     | School | 11,885,402                      | 0           | 0                    | 11,885,402          | 9,208,892    | 2,676,510               | 11,885,402                |
| Shawnee Local School District                       | Allen     | School | 19,792,206                      | 0           | 0                    | 19,792,206          | 3,499,975    | 16,292,231              | 19,792,206                |
| Spencerville Local School District                  | Allen     | School | 5,606,400                       | 0           | 0                    | 5,606,400           | 1,089,588    | 4,516,812               | 5,606,400                 |
| Pymatuning Valley Local School District             | Ashtabula | School | 4,016,995                       | 0           | 1,308,416            | 5,325,411           | 2,208,322    | 3,117,089               | 5,325,411                 |
| Alexander Local School District                     | Athens    | School | 6,602,332                       | 0           | 0                    | 6,602,332           | 2,381,161    | 4,221,171               | 6,602,332                 |
| New Knoxville Local School District                 | Auglaize  | School | 3,942,120                       | 0           | 0                    | 3,942,120           | 923,725      | 3,018,395               | 3,942,120                 |
| St. Marys City School District                      | Auglaize  | School | 9,046,311                       | 0           | 0                    | 9,046,311           | 6,289,093    | 2,757,218               | 9,046,311                 |
| Wapakoneta City School District                     | Auglaize  | School | 8,384,568                       | 0           | 0                    | 8,384,568           | 3,539,916    | 4,844,652               | 8,384,568                 |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 4,095,183                       | 0           | 0                    | 4,095,183           | 1,488,345    | 2,606,838               | 4,095,183                 |
| Georgetown Exempted Village School District         | Brown     | School | 2,497,926                       | 0           | 3,992                | 2,501,918           | 884,315      | 1,617,603               | 2,501,918                 |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 4,600,604                       | 0           | 0                    | 4,600,604           | 1,804,086    | 2,796,518               | 4,600,604                 |
| Hamilton City School District                       | Butler    | School | 28,564,116                      | 0           | 0                    | 28,564,116          | 12,675,168   | 15,888,948              | 28,564,116                |
| Graham Local School District                        | Champaign | School | 8,286,719                       | 0           | 0                    | 8,286,719           | 3,306,928    | 4,979,791               | 8,286,719                 |
| West Liberty-Salem Local School District            | Champaign | School | 14,743,698                      | 0           | 0                    | 14,743,698          | 455,045      | 14,288,653              | 14,743,698                |
| Ansonia Local School District                       | Darke     | School | 2,809,299                       | 0           | 0                    | 2,809,299           | 485,445      | 2,323,854               | 2,809,299                 |
| Arcanum-Butler Local School District                | Darke     | School | 5,515,901                       | 0           | 0                    | 5,515,901           | 2,033,934    | 3,481,967               | 5,515,901                 |
| Franklin-Monroe Local School District               | Darke     | School | 3,593,029                       | 0           | 0                    | 3,593,029           | 897,506      | 2,695,523               | 3,593,029                 |
| Mississinawa Valley Local School District           | Darke     | School | 3,107,164                       | 0           | 0                    | 3,107,164           | 826,814      | 2,280,350               | 3,107,164                 |
| Tri Village Local School District                   | Darke     | School | 3,882,496                       | 0           | 0                    | 3,882,496           | 1,165,477    | 2,717,019               | 3,882,496                 |
| Versailles Exempted Village School District         | Darke     | School | 9,223,648                       | 0           | 0                    | 9,223,648           | 4,569,649    | 4,653,999               | 9,223,648                 |
| Northeastern Local School District                  | Defiance  | School | 3,624,824                       | 1,013,106   | 0                    | 4,637,930           | 617,747      | 4,020,183               | 4,637,930                 |
| Berne Union Local School District                   | Fairfield | School | 1,865,725                       | 0           | 0                    | 1,865,725           | 245,155      | 1,620,570               | 1,865,725                 |
| Walnut Township Local School District               | Fairfield | School | 1,227,193                       | 0           | 0                    | 1,227,193           | 465,877      | 761,316                 | 1,227,193                 |
| Reynoldsburg City School District                   | Franklin  | School | 33,670,274                      | 3,973,553   | 0                    | 37,643,827          | 13,654,322   | 23,989,505              | 37,643,827                |
| Evergreen Local School District                     | Fulton    | School | 8,355,730                       | 0           | 0                    | 8,355,730           | 2,683,757    | 5,671,973               | 8,355,730                 |
| Pike-Delta-York Local School District               | Fulton    | School | 4,276,174                       | 0           | 0                    | 4,276,174           | 2,785,062    | 1,491,112               | 4,276,174                 |
| Swanton Local School District                       | Fulton    | School | 9,927,237                       | 0           | 0                    | 9,927,237           | 2,319,754    | 7,607,483               | 9,927,237                 |
| Newbury Local School District                       | Geauga    | School | 708,108                         | 0           | 0                    | 708,108             | 240,897      | 467,211                 | 708,108                   |
| Vanlue Local School District                        | Hancock   | School | 4,058,143                       | 0           | 0                    | 4,058,143           | 155,880      | 3,902,263               | 4,058,143                 |
| Ada Exempted Village School District                | Hardin    | School | 3,225,248                       | 0           | 0                    | 3,225,248           | 1,713,462    | 1,511,786               | 3,225,248                 |
| Hardin Northern Local School District               | Hardin    | School | 3,758,018                       | 0           | 0                    | 3,758,018           | 565,074      | 3,192,944               | 3,758,018                 |
| Kenton City School District                         | Hardin    | School | 14,621,757                      | 0           | 0                    | 14,621,757          | 8,831,382    | 5,790,375               | 14,621,757                |
| Ridgemont Local School District                     | Hardin    | School | 12,824,951                      | 0           | 0                    | 12,824,951          | 11,031,321   | 1,793,630               | 12,824,951                |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

|                                                  |          |        | Assets      |             |            |            | Net Position |             |            |
|--------------------------------------------------|----------|--------|-------------|-------------|------------|------------|--------------|-------------|------------|
| School                                           | County   | Type   | Cash And    |             | Restricted | * Total    | Unrestricted | * Total Net | Position * |
|                                                  |          |        | Cash        | Investments |            |            | Deficit      |             |            |
|                                                  |          |        | Equivalents |             | Assets     | Assets *   | Restricted   |             |            |
| Upper Scioto Valley Local School District        | Hardin   | School | 3,333,062   | 0           | 0          | 3,333,062  | 541,352      | 2,791,710   | 3,333,062  |
| Harrison Hills City School District              | Harrison | School | 9,228,868   | 0           | 0          | 9,228,868  | 1,174,495    | 8,054,373   | 9,228,868  |
| Jackson City School District                     | Jackson  | School | 20,101,231  | 0           | 0          | 20,101,231 | 9,484,591    | 10,616,640  | 20,101,231 |
| Oak Hill Union Local School District             | Jackson  | School | 12,925,253  | 0           | 0          | 12,925,253 | 3,908,736    | 9,016,517   | 12,925,253 |
| Centerburg Local School District                 | Knox     | School | 5,453,281   | 0           | 0          | 5,453,281  | 1,819,647    | 3,633,634   | 5,453,281  |
| Danville Local School District                   | Knox     | School | 3,941,885   | 0           | 0          | 3,941,885  | 461,973      | 3,479,912   | 3,941,885  |
| East Knox Local School District                  | Knox     | School | 2,520,069   | 0           | 0          | 2,520,069  | 1,013,069    | 1,507,000   | 2,520,069  |
| Fredericktown Local School District              | Knox     | School | 6,859,077   | 0           | 0          | 6,859,077  | 1,413,078    | 5,445,999   | 6,859,077  |
| Mount Vernon City School District                | Knox     | School | 5,063,015   | 0           | 0          | 5,063,015  | 2,226,286    | 2,836,729   | 5,063,015  |
| Fairport Harbor Exempted Village School District | Lake     | School | 705,203     | 0           | 0          | 705,203    | 30,569       | 674,634     | 705,203    |
| Madison Local School District                    | Lake     | School | 3,613,061   | 0           | 0          | 3,613,061  | 2,734,971    | 878,090     | 3,613,061  |
| Painesville City School District                 | Lake     | School | 8,618,553   | 0           | 538,690    | 9,157,243  | 6,529,672    | 2,627,571   | 9,157,243  |
| Wickliffe City School District                   | Lake     | School | 5,977,508   | 0           | 0          | 5,977,508  | 282,386      | 5,695,122   | 5,977,508  |
| Southwest Licking Local School District          | Licking  | School | 9,650,122   | 0           | 0          | 9,650,122  | 3,459,778    | 6,190,344   | 9,650,122  |
| Bellefontaine City School District               | Logan    | School | 14,261,689  | 0           | 0          | 14,261,689 | 4,595,576    | 9,666,113   | 14,261,689 |
| Indian Lake Local School District                | Logan    | School | 9,387,316   | 0           | 0          | 9,387,316  | 2,455,260    | 6,932,056   | 9,387,316  |
| Clearview Local School District                  | Lorain   | School | 840,836     | 0           | 0          | 840,836    | 602,460      | 238,376     | 840,836    |
| Maumee City School District                      | Lucas    | School | 6,301,171   | 0           | 0          | 6,301,171  | 2,340,455    | 3,960,716   | 6,301,171  |
| Celina City School District                      | Mercer   | School | 10,529,251  | 0           | 0          | 10,529,251 | 3,235,108    | 7,294,143   | 10,529,251 |
| Fort Recovery Local School District              | Mercer   | School | 4,549,445   | 0           | 0          | 4,549,445  | 1,111,049    | 3,438,396   | 4,549,445  |
| Marion Local School District                     | Mercer   | School | 2,822,343   | 0           | 0          | 2,822,343  | 1,289,156    | 1,533,187   | 2,822,343  |
| Parkway Local School District                    | Mercer   | School | 5,353,112   | 0           | 0          | 5,353,112  | 1,817,100    | 3,536,012   | 5,353,112  |
| St. Henry Local School District                  | Mercer   | School | 4,400,718   | 0           | 0          | 4,400,718  | 540,249      | 3,860,469   | 4,400,718  |
| Bradford Exempted Village School District        | Miami    | School | 4,346,041   | 0           | 0          | 4,346,041  | 673,634      | 3,672,407   | 4,346,041  |
| Milton-Union Exempted Village School District    | Miami    | School | 13,827,649  | 0           | 0          | 13,827,649 | 7,298,462    | 6,529,187   | 13,827,649 |
| Newton Local School District                     | Miami    | School | 3,266,588   | 0           | 0          | 3,266,588  | 1,228,861    | 2,037,727   | 3,266,588  |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 5,677,290   | 0           | 0          | 5,677,290  | 1,093,103    | 4,584,187   | 5,677,290  |
| Middle Bass Local School District                | Ottawa   | School | 562,907     | 0           | 0          | 562,907    | 0            | 562,907     | 562,907    |
| North Bass Local School District                 | Ottawa   | School | 77,060      | 0           | 0          | 77,060     | 0            | 77,060      | 77,060     |
| Put-in-bay Local School District                 | Ottawa   | School | 133,185     | 3,105,573   | 0          | 3,238,758  | 0            | 3,238,758   | 3,238,758  |
| Antwerp Local School District                    | Paulding | School | 4,510,305   | 0           | 0          | 4,510,305  | 1,268,427    | 3,241,878   | 4,510,305  |
| New Lexington City School District               | Perry    | School | 5,316,846   | 0           | 0          | 5,316,846  | 1,360,655    | 3,956,191   | 5,316,846  |
| Northern Local School District                   | Perry    | School | 9,508,535   | 0           | 0          | 9,508,535  | 8,628,176    | 880,359     | 9,508,535  |
| Southern Local School District                   | Perry    | School | 1,765,859   | 0           | 0          | 1,765,859  | 573,979      | 1,191,880   | 1,765,859  |
| Eastern Local School District                    | Pike     | School | 3,377,902   | 0           | 0          | 3,377,902  | 942,500      | 2,435,402   | 3,377,902  |
| Columbus Grove Local School District             | Putnam   | School | 7,442,053   | 1,412,670   | 0          | 8,854,723  | 4,598,661    | 4,256,062   | 8,854,723  |
| Continental Local School District                | Putnam   | School | 4,458,435   | 0           | 0          | 4,458,435  | 830,310      | 3,628,125   | 4,458,435  |
| Jennings Local School District                   | Putnam   | School | 729,152     | 0           | 0          | 729,152    | 118,208      | 610,944     | 729,152    |
| Kalida Local School District                     | Putnam   | School | 4,265,314   | 0           | 0          | 4,265,314  | 1,447,612    | 2,817,702   | 4,265,314  |
| Leipsic Local School District                    | Putnam   | School | 6,347,883   | 0           | 0          | 6,347,883  | 3,190,369    | 3,157,514   | 6,347,883  |
| Pandora-Gilboa Local School District             | Putnam   | School | 4,216,382   | 0           | 0          | 4,216,382  | 1,049,712    | 3,166,670   | 4,216,382  |
| Lexington Local School District                  | Richland | School | 5,793,108   | 0           | 0          | 5,793,108  | 200,283      | 5,592,825   | 5,793,108  |
| Fostoria City School District                    | Seneca   | School | 3,190,708   | 0           | 0          | 3,190,708  | 2,318,022    | 872,686     | 3,190,708  |
| Hopewell Loudon Local School District            | Seneca   | School | 6,018,599   | 751,055     | 0          | 6,769,654  | 3,492,748    | 3,276,906   | 6,769,654  |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Assets                                          |            |        |             |             |            |            | Net Position |              |             |
|-------------------------------------------------|------------|--------|-------------|-------------|------------|------------|--------------|--------------|-------------|
| School                                          | County     | Type   | Cash And    | Investments | Restricted | * Total    | Restricted   | Unrestricted | * Total Net |
|                                                 |            |        | Cash        |             | Assets     | Assets *   |              | Deficit      | Position *  |
|                                                 |            |        | Equivalents |             |            |            |              |              |             |
| New Riegel Local School District                | Seneca     | School | 3,056,906   | 0           | 0          | 3,056,906  | 574,561      | 2,482,345    | 3,056,906   |
| Old Fort Local School District                  | Seneca     | School | 993,744     | 0           | 0          | 993,744    | 227,147      | 766,597      | 993,744     |
| Fairlawn Local School District                  | Shelby     | School | 6,299,740   | 0           | 0          | 6,299,740  | 802,790      | 5,496,950    | 6,299,740   |
| Jackson Center Local School District            | Shelby     | School | 1,246,422   | 0           | 0          | 1,246,422  | 473,267      | 773,155      | 1,246,422   |
| Sidney City School District                     | Shelby     | School | 19,913,002  | 0           | 0          | 19,913,002 | 5,923,026    | 13,989,976   | 19,913,002  |
| Northwest Local School District                 | Stark      | School | 5,544,038   | 0           | 335,000    | 5,879,038  | 1,859,811    | 4,019,227    | 5,879,038   |
| Osnaburg Local School District                  | Stark      | School | 3,432,272   | 0           | 0          | 3,432,272  | 1,758,732    | 1,673,540    | 3,432,272   |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 0           | 0           | 0          | 0          | 0            | 0            | 0           |
| Van Wert City School District                   | Van Wert   | School | 5,226,969   | 35,050      | 0          | 5,262,019  | 2,419,759    | 2,842,260    | 5,262,019   |
| Wayne Local School District                     | Warren     | School | 9,041,589   | 0           | 0          | 9,041,589  | 2,426,983    | 6,614,606    | 9,041,589   |
| Fort Frye Local School District                 | Washington | School | 7,612,888   | 0           | 0          | 7,612,888  | 2,976,610    | 4,636,278    | 7,612,888   |
| Marietta City School District                   | Washington | School | 6,436,725   | 0           | 0          | 6,436,725  | 1,936,526    | 4,500,199    | 6,436,725   |
| Green Local School District                     | Wayne      | School | 8,695,994   | 0           | 0          | 8,695,994  | 6,370,526    | 2,325,468    | 8,695,994   |
| Northwestern Local School District              | Wayne      | School | 0           | 0           | 0          | 0          | 0            | 0            | 0           |
| Norwayne Local School District                  | Wayne      | School | 4,385,528   | 0           | 0          | 4,385,528  | 1,365,133    | 3,020,395    | 4,385,528   |
| Southeast Local School District                 | Wayne      | School | 5,452,041   | 0           | 0          | 5,452,041  | 1,137,863    | 4,314,178    | 5,452,041   |
| Triway Local School District                    | Wayne      | School | 1,368,630   | 0           | 0          | 1,368,630  | 836,416      | 532,214      | 1,368,630   |
| Elmwood Local School District                   | Wood       | School | 8,751,824   | 0           | 0          | 8,751,824  | 819,615      | 7,932,209    | 8,751,824   |
| Lake Local School District                      | Wood       | School | 2,073,716   | 0           | 0          | 2,073,716  | 1,339,154    | 734,562      | 2,073,716   |
| Northwood Local School District                 | Wood       | School | 5,723,598   | 0           | 0          | 5,723,598  | 1,023,621    | 4,699,977    | 5,723,598   |
| Carey Exempted Village School District          | Wyandot    | School | 23,622,311  | 0           | 0          | 23,622,311 | 17,209,285   | 6,413,026    | 23,622,311  |
| Mohawk Local School District                    | Wyandot    | School | 2,948,984   | 0           | 0          | 2,948,984  | 944,426      | 2,004,558    | 2,948,984   |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 3,834,084   | 0           | 0          | 3,834,084  | 337,699      | 3,496,385    | 3,834,084   |

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**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| School                                              | County    | Type   | Program Receipts                     |                                                      |                                        |                                  | General Receipts  |                 |                                                             |
|-----------------------------------------------------|-----------|--------|--------------------------------------|------------------------------------------------------|----------------------------------------|----------------------------------|-------------------|-----------------|-------------------------------------------------------------|
|                                                     |           |        | Charges For<br>Services And<br>Sales | Operating<br>Grants<br>Contributions<br>And Interest | Capital<br>Grants And<br>Contributions | * Total<br>Program<br>Receipts * | Property<br>Taxes | Income<br>Taxes | Grants Provided<br>For Permanent<br>Improvement<br>Projects |
| Allen County Educational Service Center             | Allen     | ESC    | 6,517,380                            | 338,902                                              | 0                                      | 6,856,282                        | 0                 | 0               | 0                                                           |
| Bluffton Exempted Village School District           | Allen     | ESC    | 1,099,145                            | 758,060                                              | 0                                      | 1,857,205                        | 3,299,901         | 766,442         | 0                                                           |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 2,569,536                            | 1,618,640                                            | 0                                      | 4,188,176                        | 0                 | 0               | 0                                                           |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 7,352,839                            | 2,175,783                                            | 0                                      | 9,528,622                        | 0                 | 0               | 0                                                           |
| Darke County Educational Service Center             | Darke     | ESC    | 1,486,462                            | 1,294,958                                            | 0                                      | 2,781,420                        | 0                 | 0               | 0                                                           |
| Licking County Educational Service Center           | Licking   | ESC    | 7,116,849                            | 1,330,927                                            | 0                                      | 8,447,776                        | 0                 | 0               | 0                                                           |
| Mercer County Educational Service Center            | Mercer    | ESC    | 3,875,370                            | 1,540,218                                            | 0                                      | 5,415,588                        | 0                 | 0               | 0                                                           |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 3,612,423                            | 256,401                                              | 0                                      | 3,868,824                        | 0                 | 0               | 0                                                           |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 9,769,641                            | 2,089,581                                            | 0                                      | 11,859,222                       | 0                 | 0               | 0                                                           |
| Tri County Educational Service Center               | Wayne     | ESC    | 11,913,746                           | 1,333,733                                            | 0                                      | 13,247,479                       | 0                 | 0               | 0                                                           |
| Allen East Local School District                    | Allen     | School | 1,183,037                            | 662,418                                              | 0                                      | 1,845,455                        | 2,872,152         | 0               | 0                                                           |
| Perry Local School District                         | Allen     | School | 2,537,723                            | 871,406                                              | 29                                     | 3,409,158                        | 3,606,345         | 0               | 0                                                           |
| Shawnee Local School District                       | Allen     | School | 2,699,001                            | 1,702,191                                            | 6,475                                  | 4,407,667                        | 11,740,482        | 0               | 0                                                           |
| Spencerville Local School District                  | Allen     | School | 976,664                              | 781,923                                              | 203                                    | 1,758,790                        | 2,334,026         | 1,073,124       | 5,261,647                                                   |
| Pymatuning Valley Local School District             | Ashtabula | School | 721,032                              | 1,862,085                                            | 0                                      | 2,583,117                        | 4,307,101         | 0               | 0                                                           |
| Alexander Local School District                     | Athens    | School | 1,342,586                            | 1,390,142                                            | 0                                      | 2,732,728                        | 4,433,863         | 0               | 0                                                           |
| New Knoxville Local School District                 | Auglaize  | School | 479,342                              | 439,112                                              | 0                                      | 918,454                          | 1,464,579         | 784,509         | 0                                                           |
| St. Marys City School District                      | Auglaize  | School | 1,565,071                            | 2,818,217                                            | 0                                      | 4,383,288                        | 8,255,456         | 0               | 0                                                           |
| Wapakoneta City School District                     | Auglaize  | School | 1,681,721                            | 3,586,560                                            | 31,716                                 | 5,299,997                        | 7,646,728         | 3,019,927       | 0                                                           |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 593,815                              | 720,454                                              | 0                                      | 1,314,269                        | 1,530,276         | 620,817         | 0                                                           |
| Georgetown Exempted Village School District         | Brown     | School | 730,906                              | 1,691,559                                            | 0                                      | 2,422,465                        | 2,425,375         | 0               | 0                                                           |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 456,786                              | 2,188,328                                            | 0                                      | 2,645,114                        | 2,319,942         | 0               | 0                                                           |
| Hamilton City School District                       | Butler    | School | 2,773,924                            | 26,986,531                                           | 0                                      | 29,760,455                       | 26,489,757        | 0               | 0                                                           |
| Graham Local School District                        | Champaign | School | 1,567,117                            | 3,483,303                                            | 0                                      | 5,050,420                        | 6,105,017         | 0               | 0                                                           |
| West Liberty-Salem Local School District            | Champaign | School | 2,522,382                            | 1,386,627                                            | 0                                      | 3,909,009                        | 2,805,841         | 2,069,624       | 0                                                           |
| Ansonia Local School District                       | Darke     | School | 1,219,629                            | 648,398                                              | 0                                      | 1,868,027                        | 1,381,820         | 1,142,456       | 0                                                           |
| Arcanum-Butler Local School District                | Darke     | School | 1,580,878                            | 579,443                                              | 5,569                                  | 2,165,890                        | 2,809,721         | 2,140,162       | 0                                                           |
| Franklin-Monroe Local School District               | Darke     | School | 1,569,599                            | 363,611                                              | 0                                      | 1,933,210                        | 1,691,198         | 609,983         | 236,311                                                     |
| Mississinawa Valley Local School District           | Darke     | School | 619,814                              | 739,487                                              | 0                                      | 1,359,301                        | 1,450,115         | 1,169,941       | 0                                                           |
| Tri Village Local School District                   | Darke     | School | 1,281,186                            | 540,509                                              | 9,933                                  | 1,831,628                        | 2,065,672         | 1,250,219       | 0                                                           |
| Versailles Exempted Village School District         | Darke     | School | 513,371                              | 466,277                                              | 0                                      | 979,648                          | 3,447,330         | 1,690,892       | 0                                                           |
| Northeastern Local School District                  | Defiance  | School | 1,572,799                            | 1,404,571                                            | 0                                      | 2,977,370                        | 6,725,821         | 0               | 0                                                           |
| Berne Union Local School District                   | Fairfield | School | 735,837                              | 1,095,471                                            | 0                                      | 1,831,308                        | 2,948,274         | 1,081,541       | 0                                                           |
| Walnut Township Local School District               | Fairfield | School | 514,297                              | 750,434                                              | 0                                      | 1,264,731                        | 3,455,106         | 1,281,696       | 0                                                           |
| Reynoldsburg City School District                   | Franklin  | School | 4,588,174                            | 8,174,175                                            | 0                                      | 12,762,349                       | 29,912,577        | 4,724,184       | 0                                                           |
| Evergreen Local School District                     | Fulton    | School | 1,098,939                            | 1,127,470                                            | 44,282                                 | 2,270,691                        | 4,896,127         | 3,477,897       | 0                                                           |
| Pike-Delta-York Local School District               | Fulton    | School | 973,033                              | 1,993,315                                            | 0                                      | 2,966,348                        | 5,596,211         | 0               | 0                                                           |
| Swanton Local School District                       | Fulton    | School | 1,047,963                            | 1,553,113                                            | 0                                      | 2,601,076                        | 5,680,682         | 1,585,807       | 0                                                           |
| Newbury Local School District                       | Geauga    | School | 345,253                              | 512,678                                              | 0                                      | 857,931                          | 5,688,268         | 0               | 0                                                           |
| Vanlue Local School District                        | Hancock   | School | 518,019                              | 447,935                                              | 0                                      | 965,954                          | 1,129,899         | 520,401         | 0                                                           |
| Ada Exempted Village School District                | Hardin    | School | 847,514                              | 1,222,153                                            | 914                                    | 2,070,581                        | 2,557,152         | 998,806         | 0                                                           |
| Hardin Northern Local School District               | Hardin    | School | 535,122                              | 427,648                                              | 0                                      | 962,770                          | 1,494,688         | 1,028,977       | 0                                                           |
| Kenton City School District                         | Hardin    | School | 1,722,890                            | 3,444,701                                            | 0                                      | 5,167,591                        | 4,650,944         | 2,926,740       | 0                                                           |
| Ridgemont Local School District                     | Hardin    | School | 882,307                              | 658,329                                              | 8,153                                  | 1,548,789                        | 1,840,394         | 1,018,068       | 4,792,992                                                   |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Program Receipts                                 |          |        |                                      |                                                      |                                        |                                  | General Receipts  |                 |                                                             |
|--------------------------------------------------|----------|--------|--------------------------------------|------------------------------------------------------|----------------------------------------|----------------------------------|-------------------|-----------------|-------------------------------------------------------------|
| School                                           | County   | Type   | Charges For<br>Services And<br>Sales | Operating<br>Grants<br>Contributions<br>And Interest | Capital<br>Grants And<br>Contributions | * Total<br>Program<br>Receipts * | Property<br>Taxes | Income<br>Taxes | Grants Provided<br>For Permanent<br>Improvement<br>Projects |
| Upper Scioto Valley Local School District        | Hardin   | School | 349,472                              | 871,368                                              | 6,806                                  | 1,227,646                        | 1,829,703         | 360,447         | 0                                                           |
| Harrison Hills City School District              | Harrison | School | 603,524                              | 3,219,800                                            | 0                                      | 3,823,324                        | 5,639,356         | 0               | 0                                                           |
| Jackson City School District                     | Jackson  | School | 1,962,305                            | 2,955,769                                            | 0                                      | 4,918,074                        | 6,382,634         | 0               | 0                                                           |
| Oak Hill Union Local School District             | Jackson  | School | 952,767                              | 2,082,996                                            | 3,856                                  | 3,039,619                        | 2,302,511         | 0               | 0                                                           |
| Centerburg Local School District                 | Knox     | School | 567,111                              | 1,238,914                                            | 15,323                                 | 1,821,348                        | 2,950,859         | 1,159,238       | 0                                                           |
| Danville Local School District                   | Knox     | School | 985,934                              | 811,324                                              | 0                                      | 1,797,258                        | 1,401,328         | 1,033,322       | 0                                                           |
| East Knox Local School District                  | Knox     | School | 907,599                              | 2,007,146                                            | 0                                      | 2,914,745                        | 5,930,866         | 0               | 0                                                           |
| Fredericktown Local School District              | Knox     | School | 1,454,526                            | 2,263,848                                            | 43,177                                 | 3,761,551                        | 3,927,739         | 0               | 0                                                           |
| Mount Vernon City School District                | Knox     | School | 2,037,568                            | 5,758,868                                            | 0                                      | 7,796,436                        | 15,871,457        | 0               | 0                                                           |
| Fairport Harbor Exempted Village School District | Lake     | School | 1,141,568                            | 793,979                                              | 0                                      | 1,935,547                        | 2,579,582         | 0               | 0                                                           |
| Madison Local School District                    | Lake     | School | 1,885,676                            | 1,672,927                                            | 463,233                                | 4,021,836                        | 12,309,572        | 0               | 0                                                           |
| Painesville City School District                 | Lake     | School | 1,515,030                            | 5,273,820                                            | 0                                      | 6,788,850                        | 10,322,504        | 0               | 0                                                           |
| Wickliffe City School District                   | Lake     | School | 933,396                              | 2,114,689                                            | 0                                      | 3,048,085                        | 10,987,118        | 0               | 0                                                           |
| Southwest Licking Local School District          | Licking  | School | 1,827,189                            | 2,556,922                                            | 0                                      | 4,384,111                        | 17,002,443        | 4,801,339       | 0                                                           |
| Bellefontaine City School District               | Logan    | School | 1,799,203                            | 4,073,228                                            | 11,126                                 | 5,883,557                        | 8,450,553         | 0               | 0                                                           |
| Indian Lake Local School District                | Logan    | School | 1,500,274                            | 1,908,648                                            | 0                                      | 3,408,922                        | 11,819,056        | 0               | 0                                                           |
| Clearview Local School District                  | Lorain   | School | 3,987,100                            | 1,755,454                                            | 0                                      | 5,742,554                        | 3,157,476         | 0               | 0                                                           |
| Maumee City School District                      | Lucas    | School | 1,431,769                            | 2,987,537                                            | 0                                      | 4,419,306                        | 20,745,812        | 0               | 0                                                           |
| Celina City School District                      | Mercer   | School | 2,861,712                            | 4,948,938                                            | 0                                      | 7,810,650                        | 12,383,888        | 2,458,115       | 0                                                           |
| Fort Recovery Local School District              | Mercer   | School | 638,191                              | 519,953                                              | 0                                      | 1,158,144                        | 2,264,491         | 2,061,847       | 0                                                           |
| Marion Local School District                     | Mercer   | School | 917,375                              | 367,675                                              | 0                                      | 1,285,050                        | 2,868,228         | 0               | 0                                                           |
| Parkway Local School District                    | Mercer   | School | 1,285,704                            | 766,494                                              | 0                                      | 2,052,198                        | 3,218,458         | 1,275,269       | 0                                                           |
| St. Henry Local School District                  | Mercer   | School | 813,590                              | 420,066                                              | 0                                      | 1,233,656                        | 3,117,265         | 0               | 0                                                           |
| Bradford Exempted Village School District        | Miami    | School | 549,951                              | 0                                                    | 0                                      | 549,951                          | 964,067           | 939,795         | 0                                                           |
| Milton-Union Exempted Village School District    | Miami    | School | 1,556,886                            | 1,034,290                                            | 0                                      | 2,591,176                        | 5,295,064         | 2,112,657       | 0                                                           |
| Newton Local School District                     | Miami    | School | 933,213                              | 348,179                                              | 71                                     | 1,281,463                        | 1,914,963         | 1,291,710       | 0                                                           |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 1,583,202                            | 1,478,372                                            | 0                                      | 3,061,574                        | 9,035,545         | 0               | 0                                                           |
| Middle Bass Local School District                | Ottawa   | School | 0                                    | 0                                                    | 0                                      | 0                                | 314,108           | 0               | 0                                                           |
| North Bass Local School District                 | Ottawa   | School | 0                                    | 0                                                    | 0                                      | 0                                | 13,320            | 0               | 0                                                           |
| Put-in-bay Local School District                 | Ottawa   | School | 0                                    | 0                                                    | 0                                      | 0                                | 2,431,898         | 0               | 0                                                           |
| Antwerp Local School District                    | Paulding | School | 718,635                              | 532,250                                              | 0                                      | 1,250,885                        | 1,732,860         | 1,108,579       | 0                                                           |
| New Lexington City School District               | Perry    | School | 961,277                              | 3,929,015                                            | 0                                      | 4,890,292                        | 3,143,267         | 0               | 0                                                           |
| Northern Local School District                   | Perry    | School | 2,231,617                            | 11,710,196                                           | 0                                      | 13,941,813                       | 8,224,121         | 0               | 0                                                           |
| Southern Local School District                   | Perry    | School | 230,202                              | 2,514,858                                            | 0                                      | 2,745,060                        | 1,104,776         | 0               | 0                                                           |
| Eastern Local School District                    | Pike     | School | 653,390                              | 2,300,311                                            | 0                                      | 2,953,701                        | 1,164,480         | 0               | 0                                                           |
| Columbus Grove Local School District             | Putnam   | School | 607,472                              | 409,673                                              | 96,472                                 | 1,113,617                        | 2,333,368         | 1,191,544       | 0                                                           |
| Continental Local School District                | Putnam   | School | 525,430                              | 423,792                                              | 0                                      | 949,222                          | 1,237,516         | 690,242         | 0                                                           |
| Jennings Local School District                   | Putnam   | School | 488,116                              | 0                                                    | 0                                      | 488,116                          | 1,010,051         | 397,715         | 0                                                           |
| Kalida Local School District                     | Putnam   | School | 340,255                              | 0                                                    | 0                                      | 340,255                          | 1,847,837         | 1,538,114       | 0                                                           |
| Leipsic Local School District                    | Putnam   | School | 182,893                              | 1,725,512                                            | 35,362                                 | 1,943,767                        | 1,995,221         | 562,499         | 0                                                           |
| Pandora-Gilboa Local School District             | Putnam   | School | 531,476                              | 345,691                                              | 0                                      | 877,167                          | 1,807,001         | 1,520,646       | 0                                                           |
| Lexington Local School District                  | Richland | School | 998,526                              | 1,948,457                                            | 0                                      | 2,946,983                        | 11,552,206        | 0               | 0                                                           |
| Fostoria City School District                    | Seneca   | School | 526,809                              | 3,972,089                                            | 0                                      | 4,498,898                        | 7,340,624         | 0               | 0                                                           |
| Hopewell Loudon Local School District            | Seneca   | School | 2,005,492                            | 747,282                                              | 295,631                                | 3,048,405                        | 3,119,502         | 462,500         | 0                                                           |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

|                                                 |            |        | Program Receipts                     |                                                      |                                        |                                  | General Receipts  |                 |                                                             |
|-------------------------------------------------|------------|--------|--------------------------------------|------------------------------------------------------|----------------------------------------|----------------------------------|-------------------|-----------------|-------------------------------------------------------------|
| School                                          | County     | Type   | Charges For<br>Services And<br>Sales | Operating<br>Grants<br>Contributions<br>And Interest | Capital<br>Grants And<br>Contributions | * Total<br>Program<br>Receipts * | Property<br>Taxes | Income<br>Taxes | Grants Provided<br>For Permanent<br>Improvement<br>Projects |
| New Riegel Local School District                | Seneca     | School | 568,315                              | 325,808                                              | 0                                      | 894,123                          | 813,104           | 693,265         | 0                                                           |
| Old Fort Local School District                  | Seneca     | School | 1,150,866                            | 384,661                                              | 0                                      | 1,535,527                        | 1,167,259         | 517,703         | 0                                                           |
| Fairlawn Local School District                  | Shelby     | School | 1,797,973                            | 645,375                                              | 0                                      | 2,443,348                        | 1,500,755         | 413,491         | 0                                                           |
| Jackson Center Local School District            | Shelby     | School | 755,410                              | 624,924                                              | 0                                      | 1,380,334                        | 1,605,140         | 570,699         | 0                                                           |
| Sidney City School District                     | Shelby     | School | 1,529,441                            | 3,700,434                                            | 0                                      | 5,229,875                        | 14,337,484        | 0               | 0                                                           |
| Northwest Local School District                 | Stark      | School | 618,431                              | 2,091,106                                            | 75                                     | 2,709,612                        | 7,695,636         | 2,883,933       | 0                                                           |
| Osnaburg Local School District                  | Stark      | School | 992,299                              | 1,022,276                                            | 0                                      | 2,014,575                        | 2,660,457         | 0               | 229,511                                                     |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 0                                    | 0                                                    | 0                                      | 0                                | 0                 | 0               | 0                                                           |
| Van Wert City School District                   | Van Wert   | School | 2,023,151                            | 2,140,452                                            | 0                                      | 4,163,603                        | 6,658,996         | 2,671,759       | 0                                                           |
| Wayne Local School District                     | Warren     | School | 1,457,305                            | 538,950                                              | 0                                      | 1,996,255                        | 8,910,761         | 0               | 0                                                           |
| Fort Frye Local School District                 | Washington | School | 850,233                              | 1,144,083                                            | 0                                      | 1,994,316                        | 5,300,322         | 0               | 0                                                           |
| Marietta City School District                   | Washington | School | 1,762,987                            | 3,766,798                                            | 0                                      | 5,529,785                        | 13,425,519        | 0               | 0                                                           |
| Green Local School District                     | Wayne      | School | 1,169,943                            | 1,061,890                                            | 0                                      | 2,231,833                        | 4,490,005         | 0               | 0                                                           |
| Northwestern Local School District              | Wayne      | School | 0                                    | 0                                                    | 0                                      | 0                                | 0                 | 0               | 0                                                           |
| Norwayne Local School District                  | Wayne      | School | 1,480,343                            | 888,171                                              | 125,000                                | 2,493,514                        | 3,960,818         | 47,631          | 0                                                           |
| Southeast Local School District                 | Wayne      | School | 1,484,133                            | 2,700,140                                            | 489                                    | 4,184,762                        | 8,336,792         | 0               | 0                                                           |
| Triway Local School District                    | Wayne      | School | 1,307,943                            | 2,052,337                                            | 9,000                                  | 3,369,280                        | 6,785,362         | 1,086,875       | 0                                                           |
| Elmwood Local School District                   | Wood       | School | 1,123,166                            | 1,309,942                                            | 0                                      | 2,433,108                        | 2,671,620         | 1,683,057       | 0                                                           |
| Lake Local School District                      | Wood       | School | 1,043,279                            | 951,492                                              | 19,390                                 | 2,014,161                        | 8,548,882         | 7,306           | 0                                                           |
| Northwood Local School District                 | Wood       | School | 1,158,741                            | 1,001,495                                            | 0                                      | 2,160,236                        | 5,712,568         | 0               | 0                                                           |
| Carey Exempted Village School District          | Wyandot    | School | 722,180                              | 1,193,352                                            | 0                                      | 1,915,532                        | 2,247,032         | 1,106,338       | 0                                                           |
| Mohawk Local School District                    | Wyandot    | School | 1,264,701                            | 937,201                                              | 0                                      | 2,201,902                        | 2,892,711         | 1,355,700       | 0                                                           |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 1,231,840                            | 1,650,683                                            | 0                                      | 2,882,523                        | 4,793,705         | 3,127,693       | 0                                                           |



**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| General Receipts (Continued)                        |           |        |                                                                      |                                         |                                |                               |                         |                                       |                           |                                        |
|-----------------------------------------------------|-----------|--------|----------------------------------------------------------------------|-----------------------------------------|--------------------------------|-------------------------------|-------------------------|---------------------------------------|---------------------------|----------------------------------------|
| School                                              | County    | Type   | Grants And<br>Entitlements Not<br>Restricted To<br>Specific Programs | Gain On<br>Sale Of<br>Capital<br>Assets | Payment In<br>Lieu Of<br>Taxes | Unrestricted<br>Contributions | Investmen<br>t Earnings | General<br>Obligation<br>Bonds Issued | Refunding<br>Bonds Issued | Energy<br>Conservation<br>Notes Issued |
| Allen County Educational Service Center             | Allen     | ESC    | 670,417                                                              | 0                                       | 0                              | 0                             | 380                     | 0                                     | 0                         | 0                                      |
| Bluffton Exempted Village School District           | Allen     | ESC    | 4,636,710                                                            | 0                                       | 0                              | 0                             | 6,394                   | 0                                     | 0                         | 0                                      |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 5,270,342                                                            | 0                                       | 0                              | 0                             | 3,907                   | 0                                     | 0                         | 0                                      |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 276,950                                                              | 0                                       | 0                              | 0                             | 9,039                   | 0                                     | 0                         | 0                                      |
| Darke County Educational Service Center             | Darke     | ESC    | 408,343                                                              | 0                                       | 0                              | 0                             | 4,388                   | 0                                     | 0                         | 0                                      |
| Licking County Educational Service Center           | Licking   | ESC    | 646,081                                                              | 0                                       | 0                              | 0                             | 1,112                   | 0                                     | 0                         | 0                                      |
| Mercer County Educational Service Center            | Mercer    | ESC    | 612,243                                                              | 0                                       | 0                              | 0                             | 3,099                   | 0                                     | 0                         | 0                                      |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 268,535                                                              | 0                                       | 0                              | 0                             | 411                     | 0                                     | 0                         | 0                                      |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 1,958,136                                                            | 0                                       | 0                              | 0                             | 15,380                  | 0                                     | 0                         | 0                                      |
| Tri County Educational Service Center               | Wayne     | ESC    | 1,232,346                                                            | 0                                       | 0                              | 0                             | 5,112                   | 0                                     | 0                         | 0                                      |
| Allen East Local School District                    | Allen     | School | 5,829,961                                                            | 0                                       | 0                              | 0                             | 4,838                   | 0                                     | 0                         | 0                                      |
| Perry Local School District                         | Allen     | School | 2,599,288                                                            | 0                                       | 0                              | 0                             | 16,451                  | 7,964,999                             | 0                         | 0                                      |
| Shawnee Local School District                       | Allen     | School | 8,449,524                                                            | 334                                     | 0                              | 0                             | 60,001                  | 0                                     | 0                         | 1,589,586                              |
| Spencerville Local School District                  | Allen     | School | 0                                                                    | 0                                       | 0                              | 0                             | 6,073                   | 0                                     | 0                         | 0                                      |
| Pymatuning Valley Local School District             | Ashtabula | School | 7,249,228                                                            | 0                                       | 0                              | 98,500                        | 40,033                  | 0                                     | 0                         | 0                                      |
| Alexander Local School District                     | Athens    | School | 10,481,950                                                           | 4,325                                   | 0                              | 0                             | 88,823                  | 0                                     | 0                         | 0                                      |
| New Knoxville Local School District                 | Auglaize  | School | 1,986,151                                                            | 0                                       | 0                              | 0                             | 9,198                   | 0                                     | 0                         | 0                                      |
| St. Marys City School District                      | Auglaize  | School | 11,147,982                                                           | 0                                       | 0                              | 0                             | 18,386                  | 0                                     | 0                         | 0                                      |
| Wapakoneta City School District                     | Auglaize  | School | 14,499,422                                                           | 0                                       | 0                              | 0                             | 80,214                  | 0                                     | 0                         | 0                                      |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 3,422,269                                                            | 0                                       | 0                              | 0                             | 14,648                  | 0                                     | 0                         | 0                                      |
| Georgetown Exempted Village School District         | Brown     | School | 5,534,906                                                            | 0                                       | 0                              | 0                             | 11,018                  | 0                                     | 0                         | 0                                      |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 6,758,467                                                            | 0                                       | 0                              | 565                           | 3,559                   | 0                                     | 0                         | 0                                      |
| Hamilton City School District                       | Butler    | School | 51,781,368                                                           | 0                                       | 0                              | 0                             | 44,103                  | 0                                     | 0                         | 0                                      |
| Graham Local School District                        | Champaign | School | 9,529,039                                                            | 0                                       | 0                              | 0                             | 13,176                  | 0                                     | 0                         | 0                                      |
| West Liberty-Salem Local School District            | Champaign | School | 6,438,988                                                            | 0                                       | 0                              | 0                             | 23,168                  | 10,999,985                            | 0                         | 0                                      |
| Ansonia Local School District                       | Darke     | School | 3,998,017                                                            | 0                                       | 0                              | 0                             | 5,792                   | 0                                     | 0                         | 0                                      |
| Arcanum-Butler Local School District                | Darke     | School | 5,225,142                                                            | 0                                       | 0                              | 0                             | 18,880                  | 0                                     | 0                         | 0                                      |
| Franklin-Monroe Local School District               | Darke     | School | 3,211,485                                                            | 0                                       | 0                              | 100                           | 4,961                   | 0                                     | 0                         | 0                                      |
| Mississinawa Valley Local School District           | Darke     | School | 4,742,639                                                            | 0                                       | 0                              | 0                             | 1,466                   | 0                                     | 0                         | 0                                      |
| Tri Village Local School District                   | Darke     | School | 3,336,463                                                            | 0                                       | 0                              | 17,190                        | 9,235                   | 0                                     | 0                         | 0                                      |
| Versailles Exempted Village School District         | Darke     | School | 7,173,549                                                            | 28,441                                  | 21,570                         | 16,302                        | 18,469                  | 0                                     | 0                         | 0                                      |
| Northeastern Local School District                  | Defiance  | School | 2,806,292                                                            | 0                                       | 68,356                         | 17,863                        | 17,543                  | 0                                     | 0                         | 0                                      |
| Berne Union Local School District                   | Fairfield | School | 3,406,826                                                            | 0                                       | 0                              | 0                             | 3,811                   | 0                                     | 0                         | 0                                      |
| Walnut Township Local School District               | Fairfield | School | 1,442,517                                                            | 0                                       | 0                              | 0                             | 2,499                   | 0                                     | 0                         | 0                                      |
| Reynoldsburg City School District                   | Franklin  | School | 33,273,069                                                           | 0                                       | 1,648,423                      | 0                             | 26,874                  | 25,758,320                            | 0                         | 0                                      |
| Evergreen Local School District                     | Fulton    | School | 5,499,457                                                            | 312                                     | 0                              | 38,167                        | 16,390                  | 0                                     | 0                         | 0                                      |
| Pike-Delta-York Local School District               | Fulton    | School | 7,242,354                                                            | 0                                       | 57,732                         | 0                             | 2,842                   | 0                                     | 0                         | 0                                      |
| Swanton Local School District                       | Fulton    | School | 5,126,188                                                            | 0                                       | 0                              | 0                             | 30,574                  | 0                                     | 0                         | 0                                      |
| Newbury Local School District                       | Geauga    | School | 2,149,481                                                            | 0                                       | 0                              | 0                             | 4,943                   | 0                                     | 0                         | 0                                      |
| Vanlue Local School District                        | Hancock   | School | 1,373,233                                                            | 0                                       | 0                              | 0                             | 8,407                   | 0                                     | 0                         | 0                                      |
| Ada Exempted Village School District                | Hardin    | School | 4,107,025                                                            | 0                                       | 0                              | 0                             | 7,273                   | 0                                     | 0                         | 0                                      |
| Hardin Northern Local School District               | Hardin    | School | 2,504,248                                                            | 0                                       | 0                              | 0                             | 5,690                   | 0                                     | 0                         | 0                                      |
| Kenton City School District                         | Hardin    | School | 19,044,664                                                           | 0                                       | 0                              | 19,863                        | 37,929                  | 0                                     | 0                         | 0                                      |
| Ridgemont Local School District                     | Hardin    | School | 2,510,688                                                            | 0                                       | 0                              | 0                             | 2,187                   | 0                                     | 0                         | 0                                      |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| General Receipts (Continued)                     |          |        |                                                                      |                                         |                                |                               |                         |                                       |                           |                                        |
|--------------------------------------------------|----------|--------|----------------------------------------------------------------------|-----------------------------------------|--------------------------------|-------------------------------|-------------------------|---------------------------------------|---------------------------|----------------------------------------|
| School                                           | County   | Type   | Grants And<br>Entitlements Not<br>Restricted To<br>Specific Programs | Gain On<br>Sale Of<br>Capital<br>Assets | Payment In<br>Lieu Of<br>Taxes | Unrestricted<br>Contributions | Investmen<br>t Earnings | General<br>Obligation<br>Bonds Issued | Refunding<br>Bonds Issued | Energy<br>Conservation<br>Notes Issued |
| Upper Scioto Valley Local School District        | Hardin   | School | 4,504,290                                                            | 0                                       | 0                              | 0                             | 241,540                 | 0                                     | 0                         | 0                                      |
| Harrison Hills City School District              | Harrison | School | 10,331,917                                                           | 0                                       | 0                              | 0                             | 5,995                   | 0                                     | 0                         | 0                                      |
| Jackson City School District                     | Jackson  | School | 15,753,679                                                           | 13,750                                  | 0                              | 207,846                       | 128,453                 | 0                                     | 648,000                   | 0                                      |
| Oak Hill Union Local School District             | Jackson  | School | 8,468,277                                                            | 0                                       | 0                              | 0                             | 38,548                  | 0                                     | 0                         | 0                                      |
| Centerburg Local School District                 | Knox     | School | 5,392,625                                                            | 0                                       | 0                              | 965                           | 8,867                   | 0                                     | 0                         | 0                                      |
| Danville Local School District                   | Knox     | School | 3,486,956                                                            | 0                                       | 0                              | 1,200                         | 34,981                  | 0                                     | 0                         | 0                                      |
| East Knox Local School District                  | Knox     | School | 4,788,790                                                            | 0                                       | 0                              | 0                             | 5,794                   | 750,000                               | 0                         | 0                                      |
| Fredericktown Local School District              | Knox     | School | 4,705,452                                                            | 0                                       | 0                              | 0                             | 4,521                   | 0                                     | 0                         | 0                                      |
| Mount Vernon City School District                | Knox     | School | 14,832,609                                                           | 0                                       | 265,352                        | 0                             | 3,185                   | 0                                     | 3,795,000                 | 0                                      |
| Fairport Harbor Exempted Village School District | Lake     | School | 1,654,197                                                            | 0                                       | 0                              | 0                             | 43                      | 0                                     | 0                         | 0                                      |
| Madison Local School District                    | Lake     | School | 15,553,791                                                           | 0                                       | 0                              | 0                             | 10,851                  | 0                                     | 1,965,000                 | 0                                      |
| Painesville City School District                 | Lake     | School | 22,536,052                                                           | 0                                       | 0                              | 0                             | 20,800                  | 0                                     | 0                         | 0                                      |
| Wickliffe City School District                   | Lake     | School | 5,647,042                                                            | 0                                       | 0                              | 0                             | 56,265                  | 0                                     | 0                         | 0                                      |
| Southwest Licking Local School District          | Licking  | School | 14,919,331                                                           | 0                                       | 126,250                        | 0                             | 10,387                  | 2,954,997                             | 0                         | 0                                      |
| Bellefontaine City School District               | Logan    | School | 15,451,814                                                           | 65,915                                  | 0                              | 0                             | 28,642                  | 0                                     | 11,229,410                | 0                                      |
| Indian Lake Local School District                | Logan    | School | 6,156,402                                                            | 0                                       | 112,221                        | 0                             | 1,507                   | 0                                     | 0                         | 0                                      |
| Clearview Local School District                  | Lorain   | School | 8,021,979                                                            | 0                                       | 0                              | 0                             | 1,224                   | 0                                     | 0                         | 0                                      |
| Maumee City School District                      | Lucas    | School | 9,262,489                                                            | 0                                       | 0                              | 0                             | 17,562                  | 0                                     | 0                         | 0                                      |
| Celina City School District                      | Mercer   | School | 11,759,263                                                           | 0                                       | 269,735                        | 26,981                        | 33,821                  | 0                                     | 0                         | 0                                      |
| Fort Recovery Local School District              | Mercer   | School | 5,222,313                                                            | 0                                       | 0                              | 10,899                        | 14,062                  | 0                                     | 0                         | 0                                      |
| Marion Local School District                     | Mercer   | School | 4,977,840                                                            | 0                                       | 0                              | 0                             | 17,844                  | 0                                     | 0                         | 0                                      |
| Parkway Local School District                    | Mercer   | School | 6,171,268                                                            | 0                                       | 0                              | 0                             | 29,182                  | 0                                     | 0                         | 0                                      |
| St. Henry Local School District                  | Mercer   | School | 5,870,541                                                            | 1,010                                   | 31,199                         | 0                             | 27,608                  | 0                                     | 0                         | 0                                      |
| Bradford Exempted Village School District        | Miami    | School | 4,163,743                                                            | 0                                       | 0                              | 62,400                        | 4,845                   | 0                                     | 0                         | 0                                      |
| Milton-Union Exempted Village School District    | Miami    | School | 7,134,493                                                            | 0                                       | 0                              | 0                             | 93,109                  | 0                                     | 0                         | 0                                      |
| Newton Local School District                     | Miami    | School | 2,443,990                                                            | 0                                       | 0                              | 0                             | 1,264                   | 0                                     | 0                         | 0                                      |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 8,484,418                                                            | 0                                       | 0                              | 0                             | 19,606                  | 0                                     | 0                         | 0                                      |
| Middle Bass Local School District                | Ottawa   | School | 0                                                                    | 0                                       | 0                              | 0                             | 317                     | 0                                     | 0                         | 0                                      |
| North Bass Local School District                 | Ottawa   | School | 20,597                                                               | 0                                       | 0                              | 0                             | 0                       | 0                                     | 0                         | 0                                      |
| Put-in-bay Local School District                 | Ottawa   | School | 269,777                                                              | 0                                       | 0                              | 0                             | 3,638                   | 0                                     | 0                         | 0                                      |
| Antwerp Local School District                    | Paulding | School | 3,960,533                                                            | 0                                       | 0                              | 0                             | 18,280                  | 0                                     | 0                         | 0                                      |
| New Lexington City School District               | Perry    | School | 14,370,233                                                           | 0                                       | 0                              | 0                             | 7,153                   | 0                                     | 0                         | 0                                      |
| Northern Local School District                   | Perry    | School | 11,989,276                                                           | 0                                       | 1,009,684                      | 0                             | 156                     | 0                                     | 0                         | 1,967,306                              |
| Southern Local School District                   | Perry    | School | 6,041,808                                                            | 0                                       | 0                              | 0                             | 4,825                   | 0                                     | 0                         | 0                                      |
| Eastern Local School District                    | Pike     | School | 5,906,351                                                            | 0                                       | 0                              | 500                           | 8,844                   | 0                                     | 0                         | 0                                      |
| Columbus Grove Local School District             | Putnam   | School | 5,146,790                                                            | 0                                       | 0                              | 14,040                        | 35,160                  | 0                                     | 0                         | 0                                      |
| Continental Local School District                | Putnam   | School | 3,617,558                                                            | 0                                       | 0                              | 48,112                        | 14,129                  | 0                                     | 0                         | 0                                      |
| Jennings Local School District                   | Putnam   | School | 2,174,941                                                            | 0                                       | 0                              | 16,927                        | 1,855                   | 0                                     | 0                         | 0                                      |
| Kalida Local School District                     | Putnam   | School | 3,065,466                                                            | 0                                       | 0                              | 89,715                        | 5,708                   | 0                                     | 0                         | 0                                      |
| Leipsic Local School District                    | Putnam   | School | 3,303,393                                                            | 0                                       | 86,322                         | 0                             | 2,060                   | 0                                     | 0                         | 0                                      |
| Pandora-Gilboa Local School District             | Putnam   | School | 3,076,926                                                            | 63,537                                  | 0                              | 43,236                        | 5,564                   | 0                                     | 0                         | 0                                      |
| Lexington Local School District                  | Richland | School | 10,401,811                                                           | 0                                       | 0                              | 0                             | 8,334                   | 0                                     | 0                         | 0                                      |
| Fostoria City School District                    | Seneca   | School | 12,199,162                                                           | 0                                       | 40,000                         | 6,951                         | 26,919                  | 2,190,000                             | 0                         | 0                                      |
| Hopewell Loudon Local School District            | Seneca   | School | 2,501,205                                                            | 0                                       | 255,595                        | 0                             | (22,446)                | 0                                     | 0                         | 0                                      |

Summary of Unaudited Data from the Statement of Activities - Governmental Activities  
As of June 30, 2014  
All Schools Reporting Under Cash

| General Receipts (Continued)                    |            |        |                                                                      |                                         |                                |                               |                         |                                       |                           |                                        |
|-------------------------------------------------|------------|--------|----------------------------------------------------------------------|-----------------------------------------|--------------------------------|-------------------------------|-------------------------|---------------------------------------|---------------------------|----------------------------------------|
| School                                          | County     | Type   | Grants And<br>Entitlements Not<br>Restricted To<br>Specific Programs | Gain On<br>Sale Of<br>Capital<br>Assets | Payment In<br>Lieu Of<br>Taxes | Unrestricted<br>Contributions | Investmen<br>t Earnings | General<br>Obligation<br>Bonds Issued | Refunding<br>Bonds Issued | Energy<br>Conservation<br>Notes Issued |
| New Riegel Local School District                | Seneca     | School | 1,936,343                                                            | 0                                       | 0                              | 0                             | 18,816                  | 0                                     | 0                         | 0                                      |
| Old Fort Local School District                  | Seneca     | School | 1,857,153                                                            | 0                                       | 0                              | 0                             | 2,053                   | 0                                     | 0                         | 0                                      |
| Fairlawn Local School District                  | Shelby     | School | 2,517,028                                                            | 0                                       | 0                              | 0                             | 9,221                   | 0                                     | 0                         | 0                                      |
| Jackson Center Local School District            | Shelby     | School | 2,259,483                                                            | 0                                       | 0                              | 0                             | 275                     | 0                                     | 0                         | 0                                      |
| Sidney City School District                     | Shelby     | School | 20,177,131                                                           | 3,712                                   | 17,951                         | 0                             | 26,579                  | 0                                     | 0                         | 190,000                                |
| Northwest Local School District                 | Stark      | School | 9,149,836                                                            | 0                                       | 0                              | 0                             | 2,390                   | 0                                     | 0                         | 0                                      |
| Osnaburg Local School District                  | Stark      | School | 4,025,621                                                            | 0                                       | 0                              | 0                             | 7,139                   | 0                                     | 0                         | 0                                      |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 0                                                                    | 0                                       | 0                              | 0                             | 0                       | 0                                     | 0                         | 0                                      |
| Van Wert City School District                   | Van Wert   | School | 11,785,309                                                           | 6,406                                   | 175,589                        | 0                             | 28,334                  | 0                                     | 0                         | 0                                      |
| Wayne Local School District                     | Warren     | School | 0                                                                    | 0                                       | 0                              | 5,328,985                     | 42,029                  | 0                                     | 3,301,679                 | 0                                      |
| Fort Frye Local School District                 | Washington | School | 4,656,513                                                            | 3,341                                   | 0                              | 0                             | 23,664                  | 0                                     | 0                         | 0                                      |
| Marietta City School District                   | Washington | School | 10,607,781                                                           | 0                                       | 0                              | 0                             | 7,984                   | 0                                     | 0                         | 0                                      |
| Green Local School District                     | Wayne      | School | 6,551,402                                                            | 19,117                                  | 0                              | 0                             | 48,425                  | 0                                     | 0                         | 0                                      |
| Northwestern Local School District              | Wayne      | School | 0                                                                    | 0                                       | 0                              | 0                             | 0                       | 0                                     | 0                         | 0                                      |
| Norwayne Local School District                  | Wayne      | School | 6,817,067                                                            | 1,992                                   | 0                              | 0                             | 50,258                  | 0                                     | 0                         | 0                                      |
| Southeast Local School District                 | Wayne      | School | 6,312,150                                                            | 5,141                                   | 0                              | 0                             | 6,733                   | 0                                     | 0                         | 0                                      |
| Triway Local School District                    | Wayne      | School | 7,856,658                                                            | 0                                       | 0                              | 0                             | 741                     | 0                                     | 0                         | 0                                      |
| Elmwood Local School District                   | Wood       | School | 6,569,759                                                            | 0                                       | 0                              | 0                             | 34,536                  | 0                                     | 0                         | 0                                      |
| Lake Local School District                      | Wood       | School | 6,695,008                                                            | 0                                       | 0                              | 0                             | 928                     | 0                                     | 0                         | 0                                      |
| Northwood Local School District                 | Wood       | School | 3,445,936                                                            | 0                                       | 259,917                        | 0                             | 29,545                  | 0                                     | 0                         | 0                                      |
| Carey Exempted Village School District          | Wyandot    | School | 10,688,495                                                           | 0                                       | 0                              | 0                             | 38,489                  | 10,905,000                            | 0                         | 0                                      |
| Mohawk Local School District                    | Wyandot    | School | 4,759,191                                                            | 0                                       | 0                              | 0                             | 3,243                   | 0                                     | 0                         | 0                                      |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 6,612,787                                                            | 0                                       | 5,408                          | 0                             | 6,924                   | 0                                     | 339,999                   | 321,000                                |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

**General Receipts (Continued)**

| School                                              | County    | Type   | Other Debt |               | Other Receipts | * Total General Receipts * | Special Items | Extraordinary Items | Contribution      |          |
|-----------------------------------------------------|-----------|--------|------------|---------------|----------------|----------------------------|---------------|---------------------|-------------------|----------|
|                                                     |           |        | Proceeds   | Miscellaneous |                |                            |               |                     | To Permanent Fund | Advances |
| Allen County Educational Service Center             | Allen     | ESC    | 0          | 92,797        | 0              | 763,594                    | 0             | 0                   | 0                 | 0        |
| Bluffton Exempted Village School District           | Allen     | ESC    | 0          | 86,502        | 0              | 8,795,949                  | 0             | 0                   | 0                 | 0        |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 0          | 93,382        | 0              | 5,367,631                  | 0             | 0                   | 0                 | 0        |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 0          | 183,144       | 0              | 469,133                    | 0             | 0                   | 0                 | 0        |
| Darke County Educational Service Center             | Darke     | ESC    | 0          | 11,620        | 0              | 424,351                    | 0             | 0                   | 0                 | 0        |
| Licking County Educational Service Center           | Licking   | ESC    | 0          | 0             | 58,930         | 706,123                    | 0             | 0                   | 0                 | 0        |
| Mercer County Educational Service Center            | Mercer    | ESC    | 0          | 21,149        | 0              | 636,491                    | 0             | 0                   | 0                 | 0        |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 0          | 8,405         | 0              | 277,351                    | 0             | 0                   | 0                 | 0        |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 0          | 0             | 0              | 1,973,516                  | 0             | 0                   | 0                 | 0        |
| Tri County Educational Service Center               | Wayne     | ESC    | 0          | 37,798        | 0              | 1,275,256                  | 0             | 0                   | 0                 | 0        |
| Allen East Local School District                    | Allen     | School | 0          | 66,065        | 0              | 8,773,016                  | 0             | 0                   | 0                 | 0        |
| Perry Local School District                         | Allen     | School | 7,965,000  | 42,926        | 202,782        | 22,397,791                 | 0             | 0                   | 0                 | 0        |
| Shawnee Local School District                       | Allen     | School | 2,000,000  | 189,382       | 0              | 24,029,309                 | 0             | 0                   | 0                 | 0        |
| Spencerville Local School District                  | Allen     | School | 0          | 0             | 38,988         | 3,452,211                  | 0             | 0                   | 0                 | 0        |
| Pymatuning Valley Local School District             | Ashtabula | School | 0          | 92,530        | 0              | 11,787,392                 | 0             | 0                   | 0                 | 0        |
| Alexander Local School District                     | Athens    | School | 0          | 91,155        | 41,516         | 15,141,632                 | 0             | 0                   | 0                 | 0        |
| New Knoxville Local School District                 | Auglaize  | School | 0          | 35,888        | 0              | 4,280,325                  | 0             | 0                   | 0                 | 0        |
| St. Marys City School District                      | Auglaize  | School | 0          | 166,854       | 0              | 19,588,678                 | 0             | 0                   | 0                 | 0        |
| Wapakoneta City School District                     | Auglaize  | School | 0          | 196,860       | 0              | 25,443,151                 | 0             | 0                   | 0                 | 0        |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 0          | 65,545        | 0              | 5,653,555                  | 0             | 0                   | 0                 | 0        |
| Georgetown Exempted Village School District         | Brown     | School | 0          | 44,226        | 0              | 8,015,525                  | 0             | 0                   | 0                 | 0        |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 0          | 69,716        | 48,179         | 9,200,428                  | 0             | 0                   | 0                 | 0        |
| Hamilton City School District                       | Butler    | School | 0          | 52,182        | 294,957        | 78,662,367                 | 0             | 0                   | 0                 | 0        |
| Graham Local School District                        | Champaign | School | 0          | 360,851       | (808,174)      | 15,199,909                 | 0             | 0                   | 0                 | 0        |
| West Liberty-Salem Local School District            | Champaign | School | 206,818    | 208,113       | 0              | 22,752,537                 | 0             | 0                   | 0                 | 0        |
| Ansonia Local School District                       | Darke     | School | 0          | 25,863        | 0              | 6,553,948                  | 0             | 0                   | 0                 | 0        |
| Arcanum-Butler Local School District                | Darke     | School | 0          | 36,835        | 0              | 10,230,740                 | 0             | 0                   | 0                 | 0        |
| Franklin-Monroe Local School District               | Darke     | School | 0          | 36,813        | 0              | 5,554,540                  | 0             | 0                   | 0                 | 0        |
| Mississinawa Valley Local School District           | Darke     | School | 0          | 22,881        | 0              | 7,387,042                  | 0             | 0                   | 0                 | 0        |
| Tri Village Local School District                   | Darke     | School | 0          | 2,792         | 0              | 6,681,571                  | 0             | 0                   | 0                 | 0        |
| Versailles Exempted Village School District         | Darke     | School | 0          | 15,975        | 0              | 12,412,528                 | 0             | 0                   | 0                 | 0        |
| Northeastern Local School District                  | Defiance  | School | 0          | 16,719        | 59,730         | 9,712,324                  | 0             | 0                   | 0                 | 5,500    |
| Berne Union Local School District                   | Fairfield | School | 0          | 83,802        | 0              | 7,524,254                  | 0             | 0                   | 0                 | 0        |
| Walnut Township Local School District               | Fairfield | School | 0          | 103,333       | 0              | 6,285,151                  | 0             | 0                   | 0                 | 0        |
| Reynoldsburg City School District                   | Franklin  | School | 0          | 751,418       | 0              | 96,094,865                 | 0             | 0                   | 0                 | 0        |
| Evergreen Local School District                     | Fulton    | School | 0          | 27,290        | 0              | 13,955,640                 | 0             | 0                   | 0                 | 0        |
| Pike-Delta-York Local School District               | Fulton    | School | 0          | 127,188       | 0              | 13,026,327                 | 0             | 0                   | 0                 | 0        |
| Swanton Local School District                       | Fulton    | School | 0          | 86,581        | 0              | 12,509,832                 | 0             | 0                   | 0                 | 0        |
| Newbury Local School District                       | Geauga    | School | 0          | 291,244       | 0              | 8,133,936                  | 0             | 0                   | 0                 | 0        |
| Vanlue Local School District                        | Hancock   | School | 0          | 6,748         | 0              | 3,038,688                  | 0             | 0                   | 0                 | 0        |
| Ada Exempted Village School District                | Hardin    | School | 0          | 40,602        | 5,814          | 7,716,672                  | 0             | 0                   | 0                 | 0        |
| Hardin Northern Local School District               | Hardin    | School | 0          | 19,595        | 0              | 5,053,198                  | 0             | 0                   | 0                 | 0        |
| Kenton City School District                         | Hardin    | School | 0          | 914,004       | 31,415         | 27,625,559                 | 0             | 0                   | 0                 | 0        |
| Ridgemont Local School District                     | Hardin    | School | 0          | 51,678        | 0              | 5,423,015                  | 0             | 0                   | 0                 | 0        |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

**General Receipts (Continued)**

| School                                           | County   | Type   | Other Debt |               | Other Receipts | * Total General Receipts * | Special Items | Extraordinary Items | Contribution      |          |
|--------------------------------------------------|----------|--------|------------|---------------|----------------|----------------------------|---------------|---------------------|-------------------|----------|
|                                                  |          |        | Proceeds   | Miscellaneous |                |                            |               |                     | To Permanent Fund | Advances |
| Upper Scioto Valley Local School District        | Hardin   | School | 0          | 9,631         | 0              | 6,945,611                  | 0             | 0                   | 0                 | 0        |
| Harrison Hills City School District              | Harrison | School | 0          | 116,905       | 0              | 16,094,173                 | 0             | 0                   | 0                 | 0        |
| Jackson City School District                     | Jackson  | School | 0          | 114,701       | 51,767         | 23,300,830                 | 0             | 0                   | 0                 | 0        |
| Oak Hill Union Local School District             | Jackson  | School | 0          | 63,847        | 0              | 10,873,183                 | 0             | 0                   | 0                 | 0        |
| Centerburg Local School District                 | Knox     | School | 0          | 23,954        | 0              | 9,536,508                  | 0             | 0                   | 0                 | 0        |
| Danville Local School District                   | Knox     | School | 0          | 91,243        | 0              | 6,049,030                  | 0             | 0                   | 0                 | 0        |
| East Knox Local School District                  | Knox     | School | 41,802     | 162,528       | 0              | 11,679,780                 | 0             | 0                   | 0                 | 0        |
| Fredericktown Local School District              | Knox     | School | 0          | 86,672        | 0              | 8,724,384                  | 0             | 0                   | 0                 | 0        |
| Mount Vernon City School District                | Knox     | School | 0          | 245,464       | 0              | 35,013,067                 | 0             | 0                   | 0                 | 0        |
| Fairport Harbor Exempted Village School District | Lake     | School | 0          | 0             | 114,286        | 4,348,108                  | 0             | 0                   | 0                 | 0        |
| Madison Local School District                    | Lake     | School | 23,842     | 313,047       | 6,552          | 30,182,655                 | 0             | 0                   | 0                 | (33,975) |
| Painesville City School District                 | Lake     | School | 0          | 0             | 647,312        | 33,526,668                 | 0             | 0                   | 0                 | 0        |
| Wickliffe City School District                   | Lake     | School | 0          | 63,716        | 238,855        | 16,992,996                 | 0             | 0                   | 0                 | 0        |
| Southwest Licking Local School District          | Licking  | School | 138,301    | 321,798       | 0              | 40,274,846                 | 0             | 0                   | 0                 | 0        |
| Bellefontaine City School District               | Logan    | School | 0          | 322,835       | 1,405,642      | 36,954,811                 | 0             | 0                   | 0                 | 0        |
| Indian Lake Local School District                | Logan    | School | 0          | 76,001        | 0              | 18,165,187                 | 0             | 0                   | 0                 | 0        |
| Clearview Local School District                  | Lorain   | School | 0          | 69,474        | 0              | 11,250,153                 | 0             | 0                   | 0                 | 0        |
| Maumee City School District                      | Lucas    | School | 0          | 0             | 135,373        | 30,161,236                 | 0             | 0                   | 0                 | 0        |
| Celina City School District                      | Mercer   | School | 0          | 234,936       | 0              | 27,166,739                 | 0             | 0                   | 0                 | 0        |
| Fort Recovery Local School District              | Mercer   | School | 0          | 54,681        | 0              | 9,628,293                  | 0             | 0                   | 0                 | 15,000   |
| Marion Local School District                     | Mercer   | School | 0          | 45,399        | 0              | 7,909,311                  | 0             | 0                   | 0                 | 0        |
| Parkway Local School District                    | Mercer   | School | 0          | 46,917        | 6,338          | 10,747,432                 | 0             | 0                   | 0                 | 0        |
| St. Henry Local School District                  | Mercer   | School | 0          | 96,675        | 0              | 9,144,298                  | (996,027)     | 0                   | 0                 | 0        |
| Bradford Exempted Village School District        | Miami    | School | 0          | 2,257         | 96,949         | 6,234,056                  | 0             | 0                   | 0                 | 0        |
| Milton-Union Exempted Village School District    | Miami    | School | 0          | 124,995       | 0              | 14,760,318                 | 0             | 0                   | 0                 | 0        |
| Newton Local School District                     | Miami    | School | 0          | 21,029        | 0              | 5,672,956                  | 0             | 0                   | 0                 | 0        |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 0          | 57,481        | 0              | 17,597,050                 | 0             | 0                   | 0                 | 0        |
| Middle Bass Local School District                | Ottawa   | School | 0          | 0             | 3,003          | 317,428                    | 0             | 0                   | 0                 | 0        |
| North Bass Local School District                 | Ottawa   | School | 0          | 4,376         | 0              | 38,293                     | 0             | 0                   | 0                 | 0        |
| Put-in-bay Local School District                 | Ottawa   | School | 0          | 53,596        | 161,590        | 2,920,499                  | 0             | 0                   | 0                 | 0        |
| Antwerp Local School District                    | Paulding | School | 0          | 26,165        | 0              | 6,846,417                  | 0             | 0                   | 0                 | 0        |
| New Lexington City School District               | Perry    | School | 0          | 0             | 425,297        | 17,945,950                 | 0             | 0                   | 0                 | 0        |
| Northern Local School District                   | Perry    | School | 0          | 0             | 151,239        | 23,341,782                 | 0             | 0                   | 0                 | 0        |
| Southern Local School District                   | Perry    | School | 0          | 222,839       | 1,889          | 7,376,137                  | 0             | 0                   | 0                 | 0        |
| Eastern Local School District                    | Pike     | School | 0          | 49,479        | 0              | 7,129,654                  | 0             | 0                   | 0                 | 0        |
| Columbus Grove Local School District             | Putnam   | School | 0          | 335,547       | 275            | 9,056,724                  | 0             | 0                   | 0                 | 0        |
| Continental Local School District                | Putnam   | School | 0          | 38,283        | 12,537         | 5,658,377                  | 0             | 0                   | 0                 | 461      |
| Jennings Local School District                   | Putnam   | School | 0          | 21,716        | 95,398         | 3,718,603                  | 0             | 4,979               | 0                 | 0        |
| Kalida Local School District                     | Putnam   | School | 0          | 29,438        | 151,239        | 6,727,517                  | 0             | 7,751               | 0                 | 0        |
| Leipsic Local School District                    | Putnam   | School | 0          | 9,321         | 35,210         | 5,994,026                  | 0             | 0                   | 0                 | 0        |
| Pandora-Gilboa Local School District             | Putnam   | School | 0          | 3,333         | 0              | 6,520,243                  | 0             | 0                   | 0                 | 0        |
| Lexington Local School District                  | Richland | School | 0          | 71,013        | 0              | 22,033,364                 | 0             | 0                   | 0                 | 0        |
| Fostoria City School District                    | Seneca   | School | 63,012     | 144,387       | 0              | 22,011,055                 | 0             | 0                   | 0                 | 0        |
| Hopewell Loudon Local School District            | Seneca   | School | 0          | 60,027        | 0              | 6,376,383                  | 0             | 9,449               | 0                 | 0        |

Summary of Unaudited Data from the Statement of Activities - Governmental Activities  
As of June 30, 2014  
All Schools Reporting Under Cash

General Receipts (Continued)

| School                                          | County     | Type   | Other Debt |               | Other Receipts | * Total General Receipts * | Special Items | Extraordinary Items | Contribution To Permanent Fund |          |
|-------------------------------------------------|------------|--------|------------|---------------|----------------|----------------------------|---------------|---------------------|--------------------------------|----------|
|                                                 |            |        | Proceeds   | Miscellaneous |                |                            |               |                     | Fund                           | Advances |
| New Riegel Local School District                | Seneca     | School | 0          | 51,814        | 0              | 3,513,342                  | 0             | 0                   | 0                              | 0        |
| Old Fort Local School District                  | Seneca     | School | 0          | 108,931       | 0              | 3,653,099                  | 0             | 0                   | 0                              | 0        |
| Fairlawn Local School District                  | Shelby     | School | 0          | 34,564        | 0              | 4,475,059                  | 0             | 0                   | 0                              | 0        |
| Jackson Center Local School District            | Shelby     | School | 109,860    | 121,466       | 0              | 4,666,923                  | 0             | 0                   | 0                              | 0        |
| Sidney City School District                     | Shelby     | School | 825,000    | 199,304       | 11,099         | 35,788,260                 | 0             | 0                   | 0                              | 0        |
| Northwest Local School District                 | Stark      | School | 0          | 57,577        | 0              | 19,789,372                 | 0             | 0                   | 0                              | 0        |
| Osnaburg Local School District                  | Stark      | School | 0          | 8,977         | 0              | 6,702,194                  | 0             | 0                   | 0                              | 0        |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 0          | 0             | 0              | 0                          | 0             | 0                   | 0                              | 0        |
| Van Wert City School District                   | Van Wert   | School | 0          | 133,540       | 0              | 21,459,933                 | 0             | 0                   | 0                              | 0        |
| Wayne Local School District                     | Warren     | School | 0          | 219,298       | 0              | 17,802,752                 | 0             | 0                   | 0                              | 0        |
| Fort Frye Local School District                 | Washington | School | 0          | 21,626        | 4,451          | 10,009,917                 | 0             | 0                   | 0                              | 0        |
| Marietta City School District                   | Washington | School | 0          | 344,258       | 16,034         | 24,401,576                 | 0             | 0                   | 0                              | 0        |
| Green Local School District                     | Wayne      | School | 0          | 130,441       | 0              | 11,239,390                 | 0             | 0                   | 0                              | 0        |
| Northwestern Local School District              | Wayne      | School | 0          | 0             | 0              | 0                          | 0             | 0                   | 0                              | 0        |
| Norwayne Local School District                  | Wayne      | School | 0          | 37,542        | 29,852         | 10,945,160                 | 0             | 0                   | 0                              | 0        |
| Southeast Local School District                 | Wayne      | School | 0          | 172,609       | 0              | 14,833,425                 | 0             | 0                   | 0                              | 0        |
| Triway Local School District                    | Wayne      | School | 0          | 0             | 0              | 15,729,636                 | 0             | 0                   | 0                              | 0        |
| Elmwood Local School District                   | Wood       | School | 1,560,000  | 70,711        | 0              | 12,589,683                 | 0             | 0                   | 0                              | 0        |
| Lake Local School District                      | Wood       | School | 0          | 39,453        | 522,425        | 15,814,002                 | 0             | 0                   | 0                              | 0        |
| Northwood Local School District                 | Wood       | School | 0          | 87,841        | 0              | 9,535,807                  | 0             | 0                   | 0                              | 0        |
| Carey Exempted Village School District          | Wyandot    | School | 271,575    | 103,916       | 0              | 25,360,845                 | 0             | 0                   | 0                              | 0        |
| Mohawk Local School District                    | Wyandot    | School | 0          | 35,855        | 0              | 9,046,700                  | 0             | 0                   | 0                              | 0        |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 28,863     | 169,688       | 0              | 15,406,067                 | 0             | 0                   | 0                              | 0        |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| School                                              | County    | Type   | * Total Receipts |                   |
|-----------------------------------------------------|-----------|--------|------------------|-------------------|
|                                                     |           |        | Transfers        | And Other Items * |
| Allen County Educational Service Center             | Allen     | ESC    | 0                | 7,619,876         |
| Bluffton Exempted Village School District           | Allen     | ESC    | 0                | 10,653,154        |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 0                | 9,555,807         |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 0                | 9,997,755         |
| Darke County Educational Service Center             | Darke     | ESC    | 0                | 3,205,771         |
| Licking County Educational Service Center           | Licking   | ESC    | 0                | 9,153,899         |
| Mercer County Educational Service Center            | Mercer    | ESC    | 0                | 6,052,079         |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 0                | 4,146,175         |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 0                | 13,832,738        |
| Tri County Educational Service Center               | Wayne     | ESC    | 0                | 14,522,735        |
| Allen East Local School District                    | Allen     | School | 0                | 10,618,471        |
| Perry Local School District                         | Allen     | School | 0                | 25,806,949        |
| Shawnee Local School District                       | Allen     | School | 0                | 28,436,976        |
| Spencerville Local School District                  | Allen     | School | 0                | 5,211,001         |
| Pymatuning Valley Local School District             | Ashtabula | School | 0                | 14,370,509        |
| Alexander Local School District                     | Athens    | School | 0                | 17,874,360        |
| New Knoxville Local School District                 | Auglaize  | School | 0                | 5,198,779         |
| St. Marys City School District                      | Auglaize  | School | 0                | 23,971,966        |
| Wapakoneta City School District                     | Auglaize  | School | 0                | 30,743,148        |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 0                | 6,967,824         |
| Georgetown Exempted Village School District         | Brown     | School | 0                | 10,437,990        |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 0                | 11,845,542        |
| Hamilton City School District                       | Butler    | School | 0                | 108,422,822       |
| Graham Local School District                        | Champaign | School | 0                | 20,250,329        |
| West Liberty-Salem Local School District            | Champaign | School | 0                | 26,661,546        |
| Ansonia Local School District                       | Darke     | School | 0                | 8,421,975         |
| Arcanum-Butler Local School District                | Darke     | School | 0                | 12,396,630        |
| Franklin-Monroe Local School District               | Darke     | School | 0                | 7,487,750         |
| Mississinawa Valley Local School District           | Darke     | School | 0                | 8,746,343         |
| Tri Village Local School District                   | Darke     | School | 0                | 8,513,199         |
| Versailles Exempted Village School District         | Darke     | School | 0                | 13,392,176        |
| Northeastern Local School District                  | Defiance  | School | 2,317            | 12,697,511        |
| Berne Union Local School District                   | Fairfield | School | 0                | 9,355,562         |
| Walnut Township Local School District               | Fairfield | School | 0                | 7,549,882         |
| Reynoldsburg City School District                   | Franklin  | School | 0                | 108,857,214       |
| Evergreen Local School District                     | Fulton    | School | 0                | 16,226,331        |
| Pike-Delta-York Local School District               | Fulton    | School | 0                | 15,992,675        |
| Swanton Local School District                       | Fulton    | School | 0                | 15,110,908        |
| Newbury Local School District                       | Geauga    | School | 0                | 8,991,867         |
| Vanlue Local School District                        | Hancock   | School | 0                | 4,004,642         |
| Ada Exempted Village School District                | Hardin    | School | 0                | 9,787,253         |
| Hardin Northern Local School District               | Hardin    | School | 0                | 6,015,968         |
| Kenton City School District                         | Hardin    | School | 0                | 32,793,150        |
| Ridgemont Local School District                     | Hardin    | School | 0                | 6,971,804         |

| Disbursements - Governmental Activities |            |            |                     |                               |                   |
|-----------------------------------------|------------|------------|---------------------|-------------------------------|-------------------|
| Instruction                             |            |            |                     |                               |                   |
| Regular                                 | Special    | Vocational | Adult Or Continuing | Student Intervention Services | Other Instruction |
| 463,865                                 | 3,035,613  | 0          | 0                   | 0                             | 0                 |
| 4,440,901                               | 626,602    | 33,119     | 0                   | 0                             | 401,324           |
| 230,870                                 | 3,464,363  | 0          | 146,921             | 543,742                       | 0                 |
| 2,069,579                               | 2,921,984  | 0          | 0                   | 0                             | 0                 |
| 63,501                                  | 989,597    | 0          | 0                   | 0                             | 0                 |
| 2,500                                   | 3,836,176  | 0          | 0                   | 0                             | 0                 |
| 52,621                                  | 3,792,222  | 0          | 0                   | 0                             | 0                 |
| 139,109                                 | 1,813,849  | 0          | 0                   | 0                             | 0                 |
| 511,200                                 | 3,779,333  | 0          | 0                   | 0                             | 0                 |
| 870,350                                 | 3,330,472  | 0          | 33,352              | 0                             | 50,953            |
| 4,132,956                               | 707,541    | 0          | 0                   | 0                             | 467,925           |
| 3,205,127                               | 1,078,591  | 0          | 0                   | 1,621                         | 795,888           |
| 9,513,316                               | 2,437,501  | 0          | 0                   | 211,668                       | 1,598,388         |
| 3,733,287                               | 984,367    | 75,297     | 0                   | 9,221                         | 475,996           |
| 5,185,736                               | 1,692,025  | 175,053    | 0                   | 24,922                        | 0                 |
| 5,950,043                               | 2,124,193  | 146,066    | 0                   | 1,172                         | 1,527,045         |
| 2,592,509                               | 293,186    | 0          | 0                   | 0                             | 0                 |
| 9,252,889                               | 2,853,629  | 957,265    | 34,565              | 0                             | 0                 |
| 12,731,679                              | 2,647,268  | 332,590    | 0                   | 0                             | 27,812            |
| 2,328,870                               | 710,551    | 193,655    | 0                   | 0                             | 382,994           |
| 4,421,142                               | 1,206,920  | 159,276    | 0                   | 0                             | 23,094            |
| 4,025,624                               | 1,479,761  | 420,350    | 0                   | 126,134                       | 0                 |
| 45,691,912                              | 14,069,297 | 1,366,333  | 340,731             | 0                             | 0                 |
| 5,639,718                               | 2,496,962  | (1,392)    | 0                   | 0                             | 974,241           |
| 4,722,070                               | 2,497,955  | 172,502    | 0                   | 0                             | 441,313           |
| 3,204,059                               | 878,766    | 224,602    | 0                   | 0                             | 248,278           |
| 5,151,427                               | 1,176,579  | 82,010     | 0                   | 0                             | 60,634            |
| 3,218,346                               | 507,391    | 83,683     | 0                   | 60,777                        | 1,916             |
| 3,545,883                               | 1,058,963  | 16,082     | 0                   | 0                             | 511,911           |
| 3,389,838                               | 618,156    | 0          | 0                   | 0                             | 0                 |
| 5,732,003                               | 1,080,748  | 251,570    | 0                   | 0                             | 0                 |
| 4,510,722                               | 1,082,283  | 139,306    | 0                   | 76,576                        | 702,671           |
| 3,835,471                               | 1,572,545  | 77,142     | 0                   | 89,928                        | 0                 |
| 3,597,282                               | 1,216,395  | 79,037     | 0                   | 0                             | 0                 |
| 29,220,210                              | 8,139,688  | 119,632    | 0                   | 0                             | 460,888           |
| 5,172,360                               | 2,067,497  | 139,919    | 0                   | 0                             | 374,668           |
| 6,029,952                               | 2,177,926  | 142,688    | 0                   | 0                             | 0                 |
| 5,237,207                               | 2,166,648  | 146        | 0                   | 0                             | 96,049            |
| 3,960,417                               | 1,416,900  | 91,546     | 500                 | 22,246                        | 1,304             |
| 1,432,930                               | 413,399    | 20,036     | 0                   | 0                             | 43,908            |
| 4,276,098                               | 821,673    | 94,756     | 0                   | 0                             | 66,489            |
| 2,619,115                               | 472,631    | 259,076    | 0                   | 0                             | 0                 |
| 9,243,711                               | 3,269,870  | 188,562    | 0                   | 0                             | 0                 |
| 2,621,096                               | 575,600    | 171,671    | 0                   | 0                             | 17,926            |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

|                                                  |          |        |                  |                   | Disbursements - Governmental Activities |           |            |                     |                               |                   |
|--------------------------------------------------|----------|--------|------------------|-------------------|-----------------------------------------|-----------|------------|---------------------|-------------------------------|-------------------|
|                                                  |          |        |                  |                   | Instruction                             |           |            |                     |                               |                   |
| School                                           | County   | Type   | * Total Receipts |                   | Regular                                 | Special   | Vocational | Adult Or Continuing | Student Intervention Services | Other Instruction |
|                                                  |          |        | Transfers        | And Other Items * |                                         |           |            |                     |                               |                   |
| Upper Scioto Valley Local School District        | Hardin   | School | 0                | 8,173,257         | 3,183,699                               | 804,948   | 4,772      | 0                   | 0                             | 0                 |
| Harrison Hills City School District              | Harrison | School | 0                | 19,917,497        | 7,602,576                               | 2,055,836 | 250,431    | 0                   | 0                             | 702,585           |
| Jackson City School District                     | Jackson  | School | 0                | 28,218,904        | 10,131,333                              | 4,310,826 | 0          | 0                   | 0                             | 418               |
| Oak Hill Union Local School District             | Jackson  | School | 0                | 13,912,802        | 5,624,437                               | 1,709,154 | 93,772     | 0                   | 0                             | 126,214           |
| Centerburg Local School District                 | Knox     | School | 0                | 11,357,856        | 4,592,142                               | 1,364,994 | 115,809    | 0                   | 249,042                       | 0                 |
| Danville Local School District                   | Knox     | School | 0                | 7,846,288         | 2,715,633                               | 1,078,600 | 144,268    | 0                   | 4,762                         | 0                 |
| East Knox Local School District                  | Knox     | School | 0                | 14,594,525        | 3,367,504                               | 1,242,395 | 173,733    | 0                   | 0                             | 2,021,180         |
| Fredericktown Local School District              | Knox     | School | 0                | 12,485,935        | 4,772,561                               | 1,402,809 | 154,265    | 1,500               | 0                             | 0                 |
| Mount Vernon City School District                | Knox     | School | 0                | 42,809,503        | 18,228,928                              | 4,170,359 | 342,502    | 0                   | 0                             | 0                 |
| Fairport Harbor Exempted Village School District | Lake     | School | 0                | 6,283,655         | 2,523,394                               | 747,397   | 0          | 0                   | 0                             | 280,987           |
| Madison Local School District                    | Lake     | School | 0                | 34,170,516        | 13,017,660                              | 4,142,493 | 94,171     | 0                   | 0                             | 0                 |
| Painesville City School District                 | Lake     | School | 0                | 40,315,518        | 12,487,715                              | 6,273,735 | 232,211    | 0                   | 0                             | 2,907,946         |
| Wickliffe City School District                   | Lake     | School | (2,831)          | 20,038,250        | 7,535,798                               | 3,059,017 | 6,282      | 0                   | 0                             | 1,159,273         |
| Southwest Licking Local School District          | Licking  | School | 0                | 44,658,957        | 14,068,551                              | 5,648,060 | 6,949      | 0                   | 0                             | 1,802,851         |
| Bellefontaine City School District               | Logan    | School | 0                | 42,838,368        | 12,891,075                              | 3,114,863 | 384,158    | 0                   | 0                             | 0                 |
| Indian Lake Local School District                | Logan    | School | 0                | 21,574,109        | 7,418,158                               | 1,532,792 | 171,955    | 0                   | 0                             | 1,136,140         |
| Clearview Local School District                  | Lorain   | School | 0                | 16,992,707        | 8,306,802                               | 1,875,855 | 220,702    | 0                   | 0                             | 4,000             |
| Maumee City School District                      | Lucas    | School | 0                | 34,580,542        | 14,689,264                              | 2,791,923 | 112,984    | 175                 | 0                             | 1,091,221         |
| Celina City School District                      | Mercer   | School | 0                | 34,977,389        | 14,011,398                              | 5,142,451 | 1,375,768  | 15,083              | 0                             | 0                 |
| Fort Recovery Local School District              | Mercer   | School | 0                | 10,801,437        | 4,545,439                               | 1,542,871 | 320,132    | 0                   | 0                             | 2,999             |
| Marion Local School District                     | Mercer   | School | 0                | 9,194,361         | 4,052,863                               | 1,131,342 | 113,113    | 0                   | 0                             | 81,025            |
| Parkway Local School District                    | Mercer   | School | 0                | 12,799,630        | 5,413,376                               | 2,177,950 | 217,173    | 0                   | 0                             | 0                 |
| St. Henry Local School District                  | Mercer   | School | 0                | 9,381,927         | 4,653,629                               | 1,337,723 | 236,825    | 450                 | 0                             | 660               |
| Bradford Exempted Village School District        | Miami    | School | 0                | 6,784,007         | 2,565,328                               | 883,570   | 0          | 0                   | 0                             | 16,012            |
| Milton-Union Exempted Village School District    | Miami    | School | 0                | 17,351,494        | 6,579,088                               | 1,741,736 | 85,541     | 0                   | 23,950                        | 323,059           |
| Newton Local School District                     | Miami    | School | 0                | 6,954,419         | 2,849,753                               | 423,177   | 2,486      | 0                   | 0                             | 229,833           |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 0                | 20,658,624        | 8,014,287                               | 2,186,455 | 8,556      | 60                  | 0                             | 152,753           |
| Middle Bass Local School District                | Ottawa   | School | 0                | 317,428           | 0                                       | 0         | 0          | 0                   | 0                             | 133,800           |
| North Bass Local School District                 | Ottawa   | School | 0                | 38,293            | 0                                       | 0         | 0          | 0                   | 0                             | 0                 |
| Put-in-bay Local School District                 | Ottawa   | School | 30,000           | 2,950,499         | 1,443,003                               | 109,455   | 0          | 0                   | 0                             | 0                 |
| Antwerp Local School District                    | Paulding | School | 0                | 8,097,302         | 3,103,659                               | 697,125   | 0          | 5,000               | 0                             | 149,872           |
| New Lexington City School District               | Perry    | School | 0                | 22,836,242        | 8,872,436                               | 3,856,708 | 597,492    | 0                   | 0                             | 5,388             |
| Northern Local School District                   | Perry    | School | 0                | 37,283,595        | 8,970,576                               | 2,980,980 | 320,351    | 0                   | 0                             | 1,461,555         |
| Southern Local School District                   | Perry    | School | 0                | 10,121,197        | 3,625,190                               | 1,572,156 | 187,643    | 0                   | 0                             | 0                 |
| Eastern Local School District                    | Pike     | School | 0                | 10,083,355        | 3,470,328                               | 1,126,423 | 71,064     | 0                   | 0                             | 1,064,665         |
| Columbus Grove Local School District             | Putnam   | School | 0                | 10,170,341        | 4,347,439                               | 1,257,857 | 138,275    | 0                   | 0                             | 0                 |
| Continental Local School District                | Putnam   | School | 0                | 6,608,060         | 2,891,166                               | 1,047,368 | 136,935    | 0                   | 0                             | 0                 |
| Jennings Local School District                   | Putnam   | School | 0                | 4,211,698         | 2,002,749                               | 284,745   | 4,012      | 0                   | 0                             | 472               |
| Kalida Local School District                     | Putnam   | School | 0                | 7,075,523         | 2,901,773                               | 474,228   | 69,735     | 0                   | 0                             | 22,835            |
| Leipsic Local School District                    | Putnam   | School | 0                | 7,937,793         | 3,152,921                               | 1,172,073 | 270,988    | 0                   | 0                             | 0                 |
| Pandora-Gilboa Local School District             | Putnam   | School | 0                | 7,397,410         | 3,294,258                               | 579,243   | 154,356    | 0                   | 0                             | 0                 |
| Lexington Local School District                  | Richland | School | 0                | 24,980,347        | 10,265,242                              | 3,417,429 | 0          | 0                   | 0                             | 29,633            |
| Fostoria City School District                    | Seneca   | School | 0                | 26,509,953        | 10,742,997                              | 3,029,478 | 227,390    | 61,247              | 0                             | 0                 |
| Hopewell Loudon Local School District            | Seneca   | School | (9,285)          | 9,424,952         | 3,923,344                               | 1,137,282 | 418        | 0                   | 898                           | 0                 |



**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| School                                          | County     | Type   | * Total Receipts |                   |
|-------------------------------------------------|------------|--------|------------------|-------------------|
|                                                 |            |        | Transfers        | And Other Items * |
| New Riegel Local School District                | Seneca     | School | 0                | 4,407,465         |
| Old Fort Local School District                  | Seneca     | School | 0                | 5,188,626         |
| Fairlawn Local School District                  | Shelby     | School | 0                | 6,918,407         |
| Jackson Center Local School District            | Shelby     | School | 0                | 6,047,257         |
| Sidney City School District                     | Shelby     | School | 0                | 41,018,135        |
| Northwest Local School District                 | Stark      | School | 0                | 22,498,984        |
| Osnaburg Local School District                  | Stark      | School | 0                | 8,716,769         |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 0                | 0                 |
| Van Wert City School District                   | Van Wert   | School | 0                | 25,623,536        |
| Wayne Local School District                     | Warren     | School | 0                | 19,799,007        |
| Fort Frye Local School District                 | Washington | School | 0                | 12,004,233        |
| Marietta City School District                   | Washington | School | 0                | 29,931,361        |
| Green Local School District                     | Wayne      | School | 0                | 13,471,223        |
| Northwestern Local School District              | Wayne      | School | 0                | 0                 |
| Norwayne Local School District                  | Wayne      | School | 0                | 13,438,674        |
| Southeast Local School District                 | Wayne      | School | 0                | 19,018,187        |
| Triway Local School District                    | Wayne      | School | 0                | 19,098,916        |
| Elmwood Local School District                   | Wood       | School | 0                | 15,022,791        |
| Lake Local School District                      | Wood       | School | 0                | 17,828,163        |
| Northwood Local School District                 | Wood       | School | 0                | 11,696,043        |
| Carey Exempted Village School District          | Wyandot    | School | 0                | 27,276,377        |
| Mohawk Local School District                    | Wyandot    | School | 0                | 11,248,602        |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 0                | 18,288,590        |

| Disbursements - Governmental Activities |           |            |                     |                               |                   |  |
|-----------------------------------------|-----------|------------|---------------------|-------------------------------|-------------------|--|
| Instruction                             |           |            |                     |                               |                   |  |
| Regular                                 | Special   | Vocational | Adult Or Continuing | Student Intervention Services | Other Instruction |  |
| 1,954,315                               | 298,130   | 2,321      | 0                   | 0                             | 45,516            |  |
| 2,170,953                               | 449,911   | 53,034     | 0                   | 0                             | 65,756            |  |
| 2,145,897                               | 542,418   | 0          | 132                 | 0                             | 0                 |  |
| 2,891,035                               | 477,046   | 262        | 0                   | 0                             | 0                 |  |
| 16,825,903                              | 5,298,312 | 112,194    | 0                   | 132,629                       | 0                 |  |
| 8,412,512                               | 2,884,283 | 68,772     | 0                   | 0                             | 195,742           |  |
| 3,207,744                               | 850,706   | 181,377    | 0                   | 0                             | 949,356           |  |
| 0                                       | 0         | 0          | 0                   | 0                             | 0                 |  |
| 11,468,786                              | 3,493,772 | 23,272     | 0                   | 45,678                        | 535,078           |  |
| 6,811,334                               | 1,864,999 | 56,718     | 0                   | 0                             | 0                 |  |
| 4,639,419                               | 1,520,171 | 176,110    | 0                   | 0                             | 0                 |  |
| 11,913,129                              | 3,565,885 | 59,138     | 0                   | 12,345                        | 0                 |  |
| 5,735,727                               | 1,033,939 | 133,459    | 0                   | 0                             | 138,521           |  |
| 0                                       | 0         | 0          | 0                   | 0                             | 0                 |  |
| 5,089,763                               | 1,598,436 | 201,867    | 0                   | 77,783                        | 662,997           |  |
| 6,802,956                               | 2,436,894 | 127,850    | 0                   | 0                             | 1,037,671         |  |
| 8,157,551                               | 2,778,168 | 334,551    | 0                   | 0                             | 84,009            |  |
| 5,303,960                               | 1,895,237 | 245,130    | 0                   | 0                             | 44,092            |  |
| 9,539,221                               | 0         | 0          | 0                   | 0                             | 0                 |  |
| 4,834,673                               | 1,409,175 | 184,427    | 0                   | 0                             | 4,544             |  |
| 3,768,546                               | 1,374,926 | 457,222    | 0                   | 0                             | 438,253           |  |
| 4,187,860                               | 905,745   | 119,008    | 0                   | 0                             | 7,234             |  |
| 6,829,123                               | 1,825,835 | 123,162    | 0                   | 0                             | 1,178,628         |  |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Disbursements - Governmental Activities (Continued) |           |        |           |                     |                    |                |           |          |                                    |                      |           |
|-----------------------------------------------------|-----------|--------|-----------|---------------------|--------------------|----------------|-----------|----------|------------------------------------|----------------------|-----------|
| Support Services                                    |           |        |           |                     |                    |                |           |          |                                    |                      |           |
| School                                              | County    | Type   | Pupils    | Instructional Staff | Board Of Education | Administration | Fiscal    | Business | Operation And Maintenance Of Plant | Pupil Transportation | Central   |
| Allen County Educational Service Center             | Allen     | ESC    | 2,533,232 | 517,592             | 12,985             | 656,448        | 182,808   | 846      | 0                                  | 180,532              | 0         |
| Bluffton Exempted Village School District           | Allen     | ESC    | 261,271   | 243,661             | 42,843             | 745,450        | 266,058   | 0        | 1,368,438                          | 359,953              | 19,500    |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 2,106,593 | 634,316             | 23,337             | 926,618        | 271,285   | 0        | 205,291                            | 0                    | 311,943   |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 1,703,986 | 294,370             | 47,662             | 1,985,530      | 143,797   | 0        | 126,968                            | 63,895               | 45,273    |
| Darke County Educational Service Center             | Darke     | ESC    | 1,102,185 | 815,359             | 74,542             | 216,085        | 114,914   | 0        | 35,156                             | 0                    | 15,295    |
| Licking County Educational Service Center           | Licking   | ESC    | 1,180,739 | 1,986,355           | 13,560             | 788,165        | 316,274   | 7,508    | 97,257                             | 0                    | 242,384   |
| Mercer County Educational Service Center            | Mercer    | ESC    | 1,195,302 | 277,718             | 55,213             | 288,543        | 102,375   | 8,825    | 46,892                             | 72,814               | 41,653    |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 954,625   | 615,917             | 53,054             | 490,641        | 96,578    | 0        | 15,517                             | 0                    | 20,736    |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 3,884,792 | 1,990,001           | 72,238             | 1,473,378      | 649,099   | 151,473  | 390,830                            | 0                    | 466,587   |
| Tri County Educational Service Center               | Wayne     | ESC    | 3,546,665 | 708,769             | 62,058             | 952,996        | 352,498   | 27,742   | 258,086                            | 4,307                | 2,461,964 |
| Allen East Local School District                    | Allen     | School | 574,733   | 327,282             | 45,567             | 777,399        | 347,004   | 35,931   | 877,277                            | 614,954              | 37,465    |
| Perry Local School District                         | Allen     | School | 404,408   | 123,441             | 26,772             | 627,071        | 263,431   | 0        | 770,784                            | 410,385              | 7,200     |
| Shawnee Local School District                       | Allen     | School | 1,347,481 | 979,065             | 87,525             | 1,837,705      | 523,521   | 0        | 4,169,835                          | 1,415,064            | 68,040    |
| Spencerville Local School District                  | Allen     | School | 546,618   | 171,064             | 47,842             | 601,752        | 286,776   | 959      | 1,027,457                          | 596,699              | 32,366    |
| Pymatuning Valley Local School District             | Ashtabula | School | 647,456   | 84,186              | 26,869             | 1,042,476      | 391,075   | 69,260   | 1,279,524                          | 1,235,717            | 96,692    |
| Alexander Local School District                     | Athens    | School | 1,226,655 | 342,827             | 39,980             | 1,056,350      | 447,989   | 0        | 1,503,338                          | 1,459,112            | 290,899   |
| New Knoxville Local School District                 | Auglaize  | School | 155,233   | 122,252             | 18,955             | 373,449        | 138,959   | 0        | 448,766                            | 85,590               | 24,986    |
| St. Marys City School District                      | Auglaize  | School | 1,660,401 | 279,816             | 128,570            | 1,353,408      | 417,239   | 212,540  | 1,677,568                          | 959,366              | 8,201     |
| Wapakoneta City School District                     | Auglaize  | School | 1,464,575 | 1,203,696           | 17,527             | 1,724,558      | 535,107   | 4,927    | 2,733,898                          | 1,257,021            | 110,993   |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 152,512   | 323,373             | 17,335             | 530,810        | 242,200   | 45,413   | 827,172                            | 435,654              | 8,792     |
| Georgetown Exempted Village School District         | Brown     | School | 373,344   | 480,128             | 18,929             | 757,767        | 285,813   | 66,634   | 711,969                            | 375,894              | 28,609    |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 592,318   | 299,895             | 96,878             | 810,914        | 302,118   | 0        | 1,035,946                          | 607,884              | 219,147   |
| Hamilton City School District                       | Butler    | School | 6,338,066 | 3,170,473           | 459,571            | 4,531,285      | 1,020,771 | 332,925  | 8,070,593                          | 3,549,730            | 749,317   |
| Graham Local School District                        | Champaign | School | 920,478   | 616,938             | 80,373             | 1,129,827      | 295,873   | 37,217   | 1,650,484                          | 1,436,732            | 108,850   |
| West Liberty-Salem Local School District            | Champaign | School | 568,480   | 289,684             | 24,703             | 817,958        | 473,767   | 0        | 963,372                            | 623,225              | 0         |
| Ansonia Local School District                       | Darke     | School | 287,666   | 176,900             | 30,221             | 549,471        | 185,851   | 1,185    | 578,858                            | 361,665              | 0         |
| Arcanum-Butler Local School District                | Darke     | School | 293,305   | 563,602             | 70,217             | 754,055        | 268,709   | 0        | 847,496                            | 587,639              | 1,642     |
| Franklin-Monroe Local School District               | Darke     | School | 333,954   | 220,343             | 60,621             | 536,585        | 201,669   | 0        | 568,829                            | 341,732              | 9,364     |
| Mississinawa Valley Local School District           | Darke     | School | 363,642   | 217,575             | 23,090             | 471,132        | 127,081   | 1,361    | 738,775                            | 316,477              | 1,765     |
| Tri Village Local School District                   | Darke     | School | 398,200   | 250,321             | 20,031             | 508,612        | 271,139   | 0        | 572,304                            | 434,884              | 15,530    |
| Versailles Exempted Village School District         | Darke     | School | 504,618   | 222,208             | 15,946             | 1,064,028      | 380,450   | 0        | 1,472,885                          | 573,836              | 4,467     |
| Northeastern Local School District                  | Defiance  | School | 535,872   | 554,956             | 59,167             | 826,758        | 410,671   | 0        | 875,329                            | 659,760              | 60,257    |
| Berne Union Local School District                   | Fairfield | School | 294,319   | 479,178             | 20,878             | 900,212        | 331,822   | 9,833    | 763,555                            | 726,798              | 2,660     |
| Walnut Township Local School District               | Fairfield | School | 214,803   | 207,141             | 99,902             | 517,374        | 480,402   | 0        | 607,227                            | 373,732              | 11,438    |
| Reynoldsburg City School District                   | Franklin  | School | 3,341,046 | 2,448,216           | 14,677             | 5,360,035      | 1,189,102 | 417,715  | 6,749,258                          | 3,600,863            | 1,442,716 |
| Evergreen Local School District                     | Fulton    | School | 650,370   | 379,586             | 85,843             | 984,580        | 382,307   | 18,000   | 1,061,529                          | 1,433,102            | 296,338   |
| Pike-Delta-York Local School District               | Fulton    | School | 605,810   | 331,247             | 22,587             | 1,000,288      | 361,352   | 40,916   | 1,420,944                          | 770,768              | 203,261   |
| Swanton Local School District                       | Fulton    | School | 660,843   | 662,600             | 87,620             | 1,131,956      | 436,242   | 4,378    | 1,220,666                          | 774,244              | 163,631   |
| Newbury Local School District                       | Geauga    | School | 480,597   | 107,380             | 122,307            | 670,144        | 309,955   | 0        | 720,943                            | 568,804              | 80,912    |
| Vanlue Local School District                        | Hancock   | School | 123,241   | 113,626             | 31,726             | 292,287        | 83,421    | 0        | 374,624                            | 271,283              | 860       |
| Ada Exempted Village School District                | Hardin    | School | 397,568   | 187,486             | 18,024             | 678,035        | 289,746   | 0        | 750,102                            | 381,662              | 47,631    |
| Hardin Northern Local School District               | Hardin    | School | 235,291   | 160,224             | 47,487             | 444,020        | 209,149   | 0        | 578,713                            | 200,467              | 502       |
| Kenton City School District                         | Hardin    | School | 493,730   | 524,916             | 36,840             | 1,631,282      | 482,685   | 0        | 1,593,456                          | 865,465              | 5,225     |
| Ridgemont Local School District                     | Hardin    | School | 313,739   | 98,264              | 30,958             | 705,255        | 235,795   | 0        | 526,693                            | 346,737              | 5,687     |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Disbursements - Governmental Activities (Continued) |          |        |           |                     |                    |                |         |          |                                    |                      |         |
|-----------------------------------------------------|----------|--------|-----------|---------------------|--------------------|----------------|---------|----------|------------------------------------|----------------------|---------|
| Support Services                                    |          |        |           |                     |                    |                |         |          |                                    |                      |         |
| School                                              | County   | Type   | Pupils    | Instructional Staff | Board Of Education | Administration | Fiscal  | Business | Operation And Maintenance Of Plant | Pupil Transportation | Central |
| Upper Scioto Valley Local School District           | Hardin   | School | 333,987   | 199,497             | 11,637             | 493,958        | 231,201 | 4,923    | 631,881                            | 415,912              | 26,295  |
| Harrison Hills City School District                 | Harrison | School | 622,999   | 435,786             | 131,481            | 1,590,660      | 666,044 | 0        | 1,047,218                          | 1,486,579            | 44,058  |
| Jackson City School District                        | Jackson  | School | 832,228   | 524,965             | 97,014             | 1,626,466      | 657,163 | 30,222   | 2,219,142                          | 1,698,419            | 76,356  |
| Oak Hill Union Local School District                | Jackson  | School | 538,971   | 316,256             | 44,257             | 929,945        | 363,568 | 0        | 1,115,222                          | 1,088,668            | 180,848 |
| Centerburg Local School District                    | Knox     | School | 435,006   | 252,703             | 8,120              | 786,917        | 378,599 | 0        | 864,298                            | 662,573              | 217,424 |
| Danville Local School District                      | Knox     | School | 340,447   | 259,450             | 24,735             | 633,591        | 208,871 | 0        | 766,622                            | 288,449              | 7,514   |
| East Knox Local School District                     | Knox     | School | 800,097   | 376,168             | 16,746             | 968,200        | 320,740 | 0        | 940,547                            | 744,847              | 255,957 |
| Fredericktown Local School District                 | Knox     | School | 818,183   | 366,305             | 48,176             | 831,272        | 266,521 | 26,910   | 640,524                            | 542,149              | 116,729 |
| Mount Vernon City School District                   | Knox     | School | 2,283,725 | 1,162,696           | 64,955             | 4,283,518      | 743,641 | 111,902  | 2,712,698                          | 1,335,120            | 164,264 |
| Fairport Harbor Exempted Village School District    | Lake     | School | 483,410   | 183,056             | 25,430             | 509,644        | 128,929 | 3,096    | 704,656                            | 22,491               | 36,605  |
| Madison Local School District                       | Lake     | School | 1,389,781 | 185,587             | 215,811            | 2,236,266      | 640,125 | 89,266   | 3,175,847                          | 2,258,064            | 588,429 |
| Painesville City School District                    | Lake     | School | 1,676,997 | 2,586,263           | 38,997             | 3,447,498      | 603,433 | 32,159   | 3,272,016                          | 1,199,021            | 264,133 |
| Wickliffe City School District                      | Lake     | School | 1,190,880 | 1,010,321           | 160,955            | 1,504,869      | 601,619 | 86,090   | 1,814,532                          | 960,196              | 232,860 |
| Southwest Licking Local School District             | Licking  | School | 1,850,412 | 1,157,138           | 94,546             | 2,728,087      | 893,975 | 55,499   | 2,752,693                          | 2,537,237            | 329,548 |
| Bellefontaine City School District                  | Logan    | School | 1,296,870 | 675,076             | 358,377            | 1,672,548      | 501,580 | 56,330   | 2,214,130                          | 977,283              | 435,605 |
| Indian Lake Local School District                   | Logan    | School | 1,289,171 | 572,570             | 39,992             | 1,251,498      | 575,626 | 0        | 1,434,108                          | 1,026,025            | 16,641  |
| Clearview Local School District                     | Lorain   | School | 809,676   | 208,212             | 22,630             | 1,107,210      | 358,738 | 244,647  | 1,368,872                          | 391,226              | 59,944  |
| Maumee City School District                         | Lucas    | School | 1,472,250 | 719,196             | 34,692             | 2,565,067      | 788,105 | 210,343  | 3,033,185                          | 1,024,116            | 657,695 |
| Celina City School District                         | Mercer   | School | 2,254,544 | 821,485             | 97,300             | 2,462,143      | 748,821 | 169,603  | 2,502,744                          | 1,467,579            | 45,534  |
| Fort Recovery Local School District                 | Mercer   | School | 284,841   | 214,055             | 26,245             | 729,548        | 285,655 | 7,039    | 865,211                            | 360,692              | 1,981   |
| Marion Local School District                        | Mercer   | School | 248,330   | 232,665             | 26,335             | 590,354        | 257,503 | 3,055    | 640,977                            | 371,078              | 79      |
| Parkway Local School District                       | Mercer   | School | 344,579   | 175,003             | 25,039             | 827,412        | 379,763 | 6,174    | 1,036,409                          | 418,825              | 28,611  |
| St. Henry Local School District                     | Mercer   | School | 238,344   | 150,234             | 20,124             | 794,107        | 277,633 | 0        | 610,195                            | 294,498              | 2,076   |
| Bradford Exempted Village School District           | Miami    | School | 403,358   | 233,734             | 44,598             | 515,620        | 203,329 | 848      | 618,330                            | 280,731              | 35,194  |
| Milton-Union Exempted Village School District       | Miami    | School | 823,887   | 275,470             | 79,157             | 1,175,573      | 516,135 | 14,999   | 999,693                            | 844,058              | 217,484 |
| Newton Local School District                        | Miami    | School | 114,121   | 170,004             | 1,045              | 734,337        | 199,421 | 0        | 497,648                            | 249,998              | 4,964   |
| Benton-Carroll-Salem Local School District          | Ottawa   | School | 1,464,112 | 229,681             | 79,155             | 1,500,830      | 420,432 | 0        | 1,917,039                          | 1,183,293            | 224,009 |
| Middle Bass Local School District                   | Ottawa   | School | 0         | 0                   | 6,026              | 1,181          | 22,354  | 0        | 16,784                             | 41,370               | 0       |
| North Bass Local School District                    | Ottawa   | School | 0         | 0                   | 1,740              | 7,390          | 834     | 0        | 0                                  | 0                    | 0       |
| Put-in-bay Local School District                    | Ottawa   | School | 123,287   | 28,171              | 13,608             | 204,550        | 145,618 | 0        | 231,253                            | 10,289               | 3,813   |
| Antwerp Local School District                       | Paulding | School | 222,067   | 520,982             | 6,773              | 660,093        | 242,672 | 1,539    | 982,376                            | 376,853              | 13,329  |
| New Lexington City School District                  | Perry    | School | 1,333,425 | 451,857             | 85,574             | 1,826,191      | 385,502 | 66,645   | 1,725,014                          | 1,305,607            | 357,710 |
| Northern Local School District                      | Perry    | School | 711,494   | 1,425,429           | 257,899            | 1,654,738      | 768,013 | 12,873   | 2,560,064                          | 1,605,045            | 156,772 |
| Southern Local School District                      | Perry    | School | 468,514   | 301,283             | 50,907             | 757,638        | 255,594 | 0        | 638,929                            | 650,285              | 88,469  |
| Eastern Local School District                       | Pike     | School | 403,090   | 140,960             | 24,362             | 642,013        | 257,508 | 0        | 708,074                            | 788,366              | 126,520 |
| Columbus Grove Local School District                | Putnam   | School | 282,025   | 90,627              | 21,851             | 598,956        | 290,765 | 0        | 740,718                            | 433,905              | 115,298 |
| Continental Local School District                   | Putnam   | School | 245,873   | 160,185             | 40,392             | 381,532        | 176,160 | 0        | 656,707                            | 243,807              | 13,926  |
| Jennings Local School District                      | Putnam   | School | 136,936   | 112,712             | 19,266             | 327,517        | 165,703 | 0        | 537,514                            | 139,436              | 6,222   |
| Kalida Local School District                        | Putnam   | School | 214,155   | 210,871             | 36,435             | 554,611        | 223,699 | 0        | 447,494                            | 279,564              | 65,519  |
| Leipsic Local School District                       | Putnam   | School | 86,633    | 87,129              | 23,207             | 520,392        | 275,092 | 0        | 562,047                            | 362,067              | 58,376  |
| Pandora-Gilboa Local School District                | Putnam   | School | 98,097    | 175,310             | 16,440             | 576,353        | 177,255 | 0        | 637,166                            | 333,098              | 14,910  |
| Lexington Local School District                     | Richland | School | 1,123,348 | 752,357             | 97,793             | 1,663,812      | 493,291 | 6,227    | 1,759,904                          | 1,245,871            | 6,376   |
| Fostoria City School District                       | Seneca   | School | 1,073,177 | 1,131,864           | 27,994             | 1,675,167      | 578,388 | 104,386  | 1,976,211                          | 869,871              | 66,684  |
| Hopewell Loudon Local School District               | Seneca   | School | 320,153   | 193,017             | 36,007             | 544,041        | 312,793 | 0        | 1,120,823                          | 296,278              | 35,141  |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| <b>Disbursements - Governmental Activities (Continued)</b> |            |        |           |                     |                    |                |           |          |                                    |                      |         |
|------------------------------------------------------------|------------|--------|-----------|---------------------|--------------------|----------------|-----------|----------|------------------------------------|----------------------|---------|
| <b>Support Services</b>                                    |            |        |           |                     |                    |                |           |          |                                    |                      |         |
| School                                                     | County     | Type   | Pupils    | Instructional Staff | Board Of Education | Administration | Fiscal    | Business | Operation And Maintenance Of Plant | Pupil Transportation | Central |
| New Riegel Local School District                           | Seneca     | School | 170,015   | 146,532             | 34,458             | 342,032        | 222,737   | 0        | 484,647                            | 178,377              | 0       |
| Old Fort Local School District                             | Seneca     | School | 161,260   | 227,968             | 14,135             | 393,672        | 226,923   | 0        | 497,147                            | 253,528              | 66,015  |
| Fairlawn Local School District                             | Shelby     | School | 299,847   | 360,826             | 11,363             | 559,582        | 246,316   | 6,175    | 694,774                            | 487,791              | 0       |
| Jackson Center Local School District                       | Shelby     | School | 195,421   | 49,807              | 16,205             | 348,269        | 260,400   | 0        | 477,017                            | 303,216              | 0       |
| Sidney City School District                                | Shelby     | School | 1,758,284 | 539,134             | 79,113             | 2,527,635      | 777,818   | 144,514  | 2,890,939                          | 1,013,074            | 657,640 |
| Northwest Local School District                            | Stark      | School | 613,294   | 124,389             | 63,047             | 2,246,063      | 462,294   | 0        | 2,040,384                          | 1,085,574            | 361,450 |
| Osnaburg Local School District                             | Stark      | School | 244,438   | 103,429             | 33,166             | 666,316        | 288,624   | 6,359    | 652,427                            | 346,026              | 57,787  |
| Strasburg-Franklin Local School District                   | Tuscarawas | School | 0         | 0                   | 0                  | 0              | 0         | 0        | 0                                  | 0                    | 0       |
| Van Wert City School District                              | Van Wert   | School | 1,556,013 | 603,376             | 55,095             | 1,792,537      | 564,297   | 0        | 2,022,692                          | 452,901              | 213,333 |
| Wayne Local School District                                | Warren     | School | 659,776   | 198,662             | 27,137             | 928,262        | 307,939   | 105,730  | 746,423                            | 861,470              | 89,054  |
| Fort Frye Local School District                            | Washington | School | 350,548   | 491,808             | 34,371             | 869,377        | 435,819   | 0        | 911,895                            | 850,454              | 99,993  |
| Marietta City School District                              | Washington | School | 1,163,522 | 2,032,469           | 121,698            | 2,005,241      | 1,058,460 | 186,817  | 3,427,644                          | 1,195,951            | 400,399 |
| Green Local School District                                | Wayne      | School | 457,953   | 102,836             | 82,308             | 1,079,111      | 281,806   | 0        | 782,489                            | 662,266              | 12,643  |
| Northwestern Local School District                         | Wayne      | School | 0         | 0                   | 0                  | 0              | 0         | 0        | 0                                  | 0                    | 0       |
| Norwayne Local School District                             | Wayne      | School | 573,241   | 527,798             | 9,182              | 701,332        | 250,868   | 0        | 849,076                            | 1,002,841            | 7,655   |
| Southeast Local School District                            | Wayne      | School | 773,297   | 261,154             | 30,234             | 1,429,575      | 328,627   | 0        | 1,092,675                          | 1,205,535            | 11,116  |
| Triway Local School District                               | Wayne      | School | 531,486   | 773,201             | 38,896             | 1,217,720      | 319,699   | 0        | 1,498,314                          | 1,022,246            | 0       |
| Elmwood Local School District                              | Wood       | School | 549,920   | 602,356             | 41,681             | 831,905        | 364,833   | 17,401   | 1,326,039                          | 865,704              | 65,728  |
| Lake Local School District                                 | Wood       | School | 436,402   | 322,443             | 78,180             | 1,214,331      | 495,161   | 0        | 1,663,016                          | 721,238              | 129,184 |
| Northwood Local School District                            | Wood       | School | 309,908   | 441,305             | 16,743             | 845,344        | 387,363   | 80       | 913,549                            | 514,918              | 244,567 |
| Carey Exempted Village School District                     | Wyandot    | School | 508,030   | 240,126             | 118,666            | 755,915        | 345,665   | 0        | 444,214                            | 301,075              | 11,362  |
| Mohawk Local School District                               | Wyandot    | School | 618,700   | 441,992             | 78,577             | 603,955        | 278,237   | 18,510   | 1,099,855                          | 507,468              | 36,230  |
| Upper Sandusky Exempted Village School District            | Wyandot    | School | 630,819   | 762,226             | 57,694             | 1,530,541      | 1,037,669 | 0        | 1,135,172                          | 868,955              | 3,342   |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Disbursements - Governmental Activities (Continued) |           |        |                        |                            |                |                      |                             |                     |                    |
|-----------------------------------------------------|-----------|--------|------------------------|----------------------------|----------------|----------------------|-----------------------------|---------------------|--------------------|
| School                                              | County    | Type   | Operation Of           |                            |                | Debt Service         |                             |                     |                    |
|                                                     |           |        | Instructional Services | Extracurricular Activities | Capital Outlay | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service |
| Allen County Educational Service Center             | Allen     | ESC    | 3,186                  | 0                          | 0              | 0                    | 0                           | 0                   | 0                  |
| Bluffton Exempted Village School District           | Allen     | ESC    | 434,032                | 318,296                    | 4,500          | 509,880              | 165,401                     | 0                   | 0                  |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 0                      | 0                          | 0              | 0                    | 0                           | 0                   | 0                  |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 0                      | 0                          | 0              | 0                    | 0                           | 0                   | 0                  |
| Darke County Educational Service Center             | Darke     | ESC    | 0                      | 0                          | 32,980         | 0                    | 0                           | 0                   | 0                  |
| Licking County Educational Service Center           | Licking   | ESC    | 0                      | 0                          | 0              | 0                    | 0                           | 0                   | 0                  |
| Mercer County Educational Service Center            | Mercer    | ESC    | 0                      | 1,385                      | 0              | 0                    | 0                           | 0                   | 0                  |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 425                    | 0                          | 0              | 0                    | 0                           | 0                   | 0                  |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 334,097                | 0                          | 0              | 34,109               | 1,899                       | 0                   | 0                  |
| Tri County Educational Service Center               | Wayne     | ESC    | 545,387                | 0                          | 0              | 0                    | 0                           | 0                   | 0                  |
| Allen East Local School District                    | Allen     | School | 463,835                | 316,140                    | 34,700         | 335,000              | 236,358                     | 0                   | 0                  |
| Perry Local School District                         | Allen     | School | 437,756                | 292,902                    | 125,908        | 8,080,673            | 339,971                     | 199,421             | 0                  |
| Shawnee Local School District                       | Allen     | School | 1,116,990              | 783,543                    | 77,055         | 825,612              | 63,058                      | 2,000               | 0                  |
| Spencerville Local School District                  | Allen     | School | 366,842                | 316,767                    | 72,709         | 300,000              | 128,284                     | 0                   | 0                  |
| Pymatuning Valley Local School District             | Ashtabula | School | 556,191                | 456,677                    | 0              | 485,000              | 176,788                     | 0                   | 0                  |
| Alexander Local School District                     | Athens    | School | 795,832                | 358,070                    | 259,033        | 390,000              | 249,378                     | 0                   | 0                  |
| New Knoxville Local School District                 | Auglaize  | School | 149,164                | 298,625                    | 14,430         | 192,707              | 129,047                     | 0                   | 99,992             |
| St. Marys City School District                      | Auglaize  | School | 1,039,516              | 527,426                    | 1,777,713      | 600,000              | 1,125,138                   | 0                   | 0                  |
| Wapakoneta City School District                     | Auglaize  | School | 1,195,571              | 630,899                    | 0              | 335,000              | 1,080,663                   | 0                   | 0                  |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 228,285                | 229,303                    | 58,796         | 220,000              | 89,293                      | 0                   | 0                  |
| Georgetown Exempted Village School District         | Brown     | School | 438,963                | 237,800                    | 165,372        | 241,000              | 111,207                     | 0                   | 0                  |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 591,570                | 161,972                    | 0              | 369,063              | 185,639                     | 0                   | 0                  |
| Hamilton City School District                       | Butler    | School | 4,984,194              | 1,205,474                  | 475,467        | 3,660,000            | 4,511,037                   | 0                   | 0                  |
| Graham Local School District                        | Champaign | School | 785,717                | 446,027                    | 22,280         | 991,228              | 431,532                     | 0                   | 0                  |
| West Liberty-Salem Local School District            | Champaign | School | 461,933                | 566,720                    | 593,955        | 0                    | 214,646                     | 206,818             | 0                  |
| Ansonia Local School District                       | Darke     | School | 625,998                | 258,505                    | 0              | 155,000              | 35,060                      | 0                   | 0                  |
| Arcanum-Butler Local School District                | Darke     | School | 278,112                | 385,991                    | 222,547        | 305,000              | 496,125                     | 0                   | 0                  |
| Franklin-Monroe Local School District               | Darke     | School | 303,030                | 270,708                    | 493,898        | 170,000              | 226,323                     | 0                   | 0                  |
| Mississinawa Valley Local School District           | Darke     | School | 697,848                | 268,644                    | 0              | 120,000              | 35,435                      | 0                   | 0                  |
| Tri Village Local School District                   | Darke     | School | 497,393                | 330,813                    | 0              | 328,000              | 208,418                     | 0                   | 0                  |
| Versailles Exempted Village School District         | Darke     | School | 0                      | 468,766                    | 267            | 390,000              | 504,056                     | 0                   | 0                  |
| Northeastern Local School District                  | Defiance  | School | 501,018                | 339,324                    | 92,358         | 365,000              | 173,194                     | 0                   | 0                  |
| Berne Union Local School District                   | Fairfield | School | 302,395                | 261,679                    | 0              | 469,408              | 39,968                      | 0                   | 0                  |
| Walnut Township Local School District               | Fairfield | School | 0                      | 293,860                    | 0              | 260,000              | 216,969                     | 0                   | 0                  |
| Reynoldsburg City School District                   | Franklin  | School | 3,947,649              | 909,795                    | 280,598        | 25,650,000           | 4,959,924                   | 4,178,320           | 1,196,855          |
| Evergreen Local School District                     | Fulton    | School | 605,840                | 531,898                    | 0              | 800,000              | 392,954                     | 0                   | 0                  |
| Pike-Delta-York Local School District               | Fulton    | School | 464,049                | 609,142                    | 228,464        | 602,938              | 585,454                     | 0                   | 347,062            |
| Swanton Local School District                       | Fulton    | School | 492,612                | 513,516                    | 139,790        | 310,562              | 847,575                     | 0                   | 0                  |
| Newbury Local School District                       | Geauga    | School | 355,117                | 315,725                    | 0              | 0                    | 0                           | 0                   | 0                  |
| Vanlue Local School District                        | Hancock   | School | 79,762                 | 178,187                    | 0              | 0                    | 0                           | 0                   | 0                  |
| Ada Exempted Village School District                | Hardin    | School | 331,732                | 301,923                    | 64,778         | 287,536              | 343,344                     | 0                   | 0                  |
| Hardin Northern Local School District               | Hardin    | School | 0                      | 207,341                    | 0              | 103,281              | 191,172                     | 0                   | 0                  |
| Kenton City School District                         | Hardin    | School | 952,395                | 728,869                    | 19,276,693     | 345,000              | 437,081                     | 0                   | 0                  |
| Ridgemont Local School District                     | Hardin    | School | 272,759                | 224,043                    | 1,076,635      | 85,232               | 363,053                     | 0                   | 0                  |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Disbursements - Governmental Activities (Continued) |          |        |                        |                                |                |                      |                             |                     |                    |
|-----------------------------------------------------|----------|--------|------------------------|--------------------------------|----------------|----------------------|-----------------------------|---------------------|--------------------|
| School                                              | County   | Type   | Operation Of           |                                |                | Debt Service         |                             |                     |                    |
|                                                     |          |        | Instructional Services | Non Extracurricular Activities | Capital Outlay | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service |
| Upper Scioto Valley Local School District           | Hardin   | School | 870                    | 217,709                        | 0              | 175,000              | 65,738                      | 0                   | 0                  |
| Harrison Hills City School District                 | Harrison | School | 591,893                | 359,894                        | 507,523        | 128,959              | 18,177                      | 0                   | 0                  |
| Jackson City School District                        | Jackson  | School | 1,253,556              | 704,533                        | 15,300         | 1,246,421            | 751,890                     | 0                   | 0                  |
| Oak Hill Union Local School District                | Jackson  | School | 559,347                | 352,491                        | 516,858        | 205,000              | 74,400                      | 0                   | 0                  |
| Centerburg Local School District                    | Knox     | School | 319,414                | 349,160                        | 27,080         | 290,000              | 195,997                     | 0                   | 0                  |
| Danville Local School District                      | Knox     | School | 267,276                | 186,960                        | 0              | 90,000               | 60,588                      | 0                   | 0                  |
| East Knox Local School District                     | Knox     | School | 426,099                | 227,353                        | 0              | 1,225,128            | 629,927                     | 41,802              | 0                  |
| Fredericktown Local School District                 | Knox     | School | 338,052                | 493,398                        | 0              | 751,640              | 0                           | 0                   | 0                  |
| Mount Vernon City School District                   | Knox     | School | 1,638,218              | 675,499                        | 0              | 683,752              | 196,818                     | 51,795              | 3,956,611          |
| Fairport Harbor Exempted Village School District    | Lake     | School | 20,053                 | 261,325                        | 0              | 80,000               | 2,791                       | 0                   | 0                  |
| Madison Local School District                       | Lake     | School | 58,590                 | 790,637                        | 8,385,677      | 3,050,000            | 1,214,276                   | 16,450              | 515,305            |
| Painesville City School District                    | Lake     | School | 1,531,636              | 689,590                        | 201,441        | 1,257,094            | 706,894                     | 0                   | 0                  |
| Wickliffe City School District                      | Lake     | School | 680,661                | 424,252                        | 9,920          | 0                    | 0                           | 0                   | 0                  |
| Southwest Licking Local School District             | Licking  | School | 1,508,066              | 886,799                        | 893,345        | 5,177,544            | 659,093                     | 68,910              | 0                  |
| Bellefontaine City School District                  | Logan    | School | 1,181,067              | 513,261                        | 4,876,261      | 395,000              | 1,140,940                   | 175,513             | 11,726,533         |
| Indian Lake Local School District                   | Logan    | School | 838,569                | 438,224                        | 0              | 875,894              | 1,715,937                   | 0                   | 0                  |
| Clearview Local School District                     | Lorain   | School | 916,526                | 446,838                        | 0              | 402,500              | 226,469                     | 0                   | 0                  |
| Maumee City School District                         | Lucas    | School | 1,349,142              | 915,579                        | 659,048        | 1,595,000            | 936,826                     | 0                   | 0                  |
| Celina City School District                         | Mercer   | School | 1,449,013              | 957,020                        | 0              | 1,215,000            | 191,458                     | 0                   | 0                  |
| Fort Recovery Local School District                 | Mercer   | School | 0                      | 365,260                        | 1,444,623      | 314,883              | 191,474                     | 0                   | 0                  |
| Marion Local School District                        | Mercer   | School | 319,150                | 413,139                        | 21,140         | 228,553              | 108,627                     | 0                   | 0                  |
| Parkway Local School District                       | Mercer   | School | 432,903                | 465,554                        | 48,697         | 291,067              | 459,279                     | 0                   | 0                  |
| St. Henry Local School District                     | Mercer   | School | 384,666                | 626,346                        | 73,380         | 114,050              | 270,863                     | 0                   | 0                  |
| Bradford Exempted Village School District           | Miami    | School | 377,308                | 281,626                        | 102,513        | 95,000               | 28,344                      | 0                   | 0                  |
| Milton-Union Exempted Village School District       | Miami    | School | 522,517                | 508,347                        | 311,228        | 880,000              | 811,468                     | 0                   | 0                  |
| Newton Local School District                        | Miami    | School | 247,124                | 306,017                        | 0              | 241,879              | 411,778                     | 0                   | 0                  |
| Benton-Carroll-Salem Local School District          | Ottawa   | School | 759,204                | 666,405                        | 0              | 0                    | 0                           | 0                   | 0                  |
| Middle Bass Local School District                   | Ottawa   | School | 0                      | 22,335                         | 0              | 0                    | 0                           | 0                   | 0                  |
| North Bass Local School District                    | Ottawa   | School | 0                      | 0                              | 0              | 0                    | 0                           | 0                   | 0                  |
| Put-in-bay Local School District                    | Ottawa   | School | 36,913                 | 36,099                         | 17,652         | 0                    | 0                           | 0                   | 0                  |
| Antwerp Local School District                       | Paulding | School | 219,359                | 301,895                        | 0              | 40,531               | 181,369                     | 0                   | 0                  |
| New Lexington City School District                  | Perry    | School | 1,139,141              | 408,944                        | 5,114          | 375,000              | 146,175                     | 0                   | 0                  |
| Northern Local School District                      | Perry    | School | 1,172,018              | 687,642                        | 1,725,202      | 575,944              | 227,750                     | 0                   | 0                  |
| Southern Local School District                      | Perry    | School | 420,670                | 214,301                        | 44,060         | 129,491              | 149,938                     | 0                   | 0                  |
| Eastern Local School District                       | Pike     | School | 449,844                | 128,274                        | 65,471         | 103,243              | 30,817                      | 0                   | 0                  |
| Columbus Grove Local School District                | Putnam   | School | 437,737                | 427,893                        | 540,394        | 394,580              | 237,586                     | 0                   | 0                  |
| Continental Local School District                   | Putnam   | School | 258,511                | 170,489                        | 156,500        | 52,675               | 105,981                     | 0                   | 0                  |
| Jennings Local School District                      | Putnam   | School | 1,535                  | 213,794                        | 7,203          | 200,000              | 31,919                      | 0                   | 0                  |
| Kalida Local School District                        | Putnam   | School | 0                      | 281,811                        | 50,516         | 601,207              | 272,562                     | 0                   | 0                  |
| Leipsic Local School District                       | Putnam   | School | 66,189                 | 387,022                        | 529,124        | 268,000              | 124,791                     | 0                   | 0                  |
| Pandora-Gilboa Local School District                | Putnam   | School | 265,555                | 302,736                        | 16,065         | 242,000              | 88,544                      | 0                   | 0                  |
| Lexington Local School District                     | Richland | School | 923,316                | 957,519                        | 0              | 0                    | 0                           | 0                   | 0                  |
| Fostoria City School District                       | Seneca   | School | 1,224,658              | 434,458                        | 386,176        | 2,271,227            | 165,942                     | 0                   | 663,773            |
| Hopewell Loudon Local School District               | Seneca   | School | 3,231                  | 449,129                        | 1,802,429      | 371,800              | 912,927                     | 0                   | 0                  |

Summary of Unaudited Data from the Statement of Activities - Governmental Activities  
As of June 30, 2014  
All Schools Reporting Under Cash

| Disbursements - Governmental Activities (Continued) |            |        |               |                 |            |                      |                             |                     |                    |
|-----------------------------------------------------|------------|--------|---------------|-----------------|------------|----------------------|-----------------------------|---------------------|--------------------|
| School                                              | County     | Type   | Operation Of  |                 |            | Debt Service         |                             |                     |                    |
|                                                     |            |        | Instructional | Extracurricular | Capital    | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service |
| New Riegel Local School District                    | Seneca     | School | 175,831       | 211,953         | 0          | 50,000               | 14,975                      | 0                   | 0                  |
| Old Fort Local School District                      | Seneca     | School | 141,798       | 163,672         | 4,701      | 0                    | 0                           | 0                   | 0                  |
| Fairlawn Local School District                      | Shelby     | School | 267,715       | 200,043         | 81,133     | 155,000              | 197,788                     | 0                   | 0                  |
| Jackson Center Local School District                | Shelby     | School | 229,256       | 179,481         | 110,779    | 228,288              | 122,809                     | 0                   | 0                  |
| Sidney City School District                         | Shelby     | School | 1,872,484     | 612,351         | 84,544     | 1,546,328            | 1,223,077                   | 0                   | 0                  |
| Northwest Local School District                     | Stark      | School | 711,837       | 375,348         | 794,983    | 1,260,000            | 699,211                     | 0                   | 0                  |
| Osnaburg Local School District                      | Stark      | School | 348,379       | 335,197         | 133,606    | 255,000              | 301,556                     | 0                   | 0                  |
| Strasburg-Franklin Local School District            | Tuscarawas | School | 0             | 0               | 0          | 0                    | 0                           | 0                   | 0                  |
| Van Wert City School District                       | Van Wert   | School | 1,069,592     | 582,413         | 662,874    | 973,000              | 886,941                     | 0                   | 0                  |
| Wayne Local School District                         | Warren     | School | 436,071       | 811,347         | 713,054    | 3,510,000            | 179,004                     | 55,335              | 0                  |
| Fort Frye Local School District                     | Washington | School | 539,542       | 167,827         | 342,384    | 0                    | 0                           | 0                   | 0                  |
| Marietta City School District                       | Washington | School | 1,252,416     | 589,875         | 0          | 164,488              | 32,335                      | 0                   | 0                  |
| Green Local School District                         | Wayne      | School | 311,213       | 504,872         | 12,989,787 | 37,149               | 718,304                     | 0                   | 0                  |
| Northwestern Local School District                  | Wayne      | School | 0             | 0               | 0          | 0                    | 0                           | 0                   | 0                  |
| Norwayne Local School District                      | Wayne      | School | 548,214       | 462,291         | 504,758    | 350,000              | 370,568                     | 0                   | 0                  |
| Southeast Local School District                     | Wayne      | School | 850,801       | 626,915         | 194,952    | 0                    | 0                           | 0                   | 0                  |
| Triway Local School District                        | Wayne      | School | 959,390       | 628,606         | 0          | 317,033              | 69,183                      | 0                   | 0                  |
| Elmwood Local School District                       | Wood       | School | 576,080       | 639,847         | 18,771     | 240,000              | 144,176                     | 51,792              | 1,373              |
| Lake Local School District                          | Wood       | School | 28            | 675,351         | 438,425    | 1,361,168            | 339,757                     | 0                   | 0                  |
| Northwood Local School District                     | Wood       | School | 431,364       | 429,571         | 48,963     | 125,000              | 3,250                       | 0                   | 0                  |
| Carey Exempted Village School District              | Wyandot    | School | 507,486       | 360,456         | 1,004,443  | 0                    | 347,276                     | 202,613             | 0                  |
| Mohawk Local School District                        | Wyandot    | School | 390,629       | 439,867         | 0          | 325,000              | 129,090                     | 0                   | 0                  |
| Upper Sandusky Exempted Village School District     | Wyandot    | School | 73,812        | 616,972         | 0          | 460,626              | 29,807                      | 20,746              | 348,116            |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Disbursements Governmental Activities (Continued)   |           |        |                     |                                                 | Net Position           |                   |             |
|-----------------------------------------------------|-----------|--------|---------------------|-------------------------------------------------|------------------------|-------------------|-------------|
| School                                              | County    | Type   | Other Disbursements | * Total Governmental Activities Disbursements * | Change In Net Position | Beginning Of Year | End Of Year |
| Allen County Educational Service Center             | Allen     | ESC    | 0                   | 7,587,107                                       | 32,769                 | 619,402           | 652,171     |
| Bluffton Exempted Village School District           | Allen     | ESC    | 0                   | 10,241,229                                      | 411,925                | 3,093,207         | 3,505,132   |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 0                   | 8,865,279                                       | 690,528                | 1,951,321         | 2,641,849   |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 117,970             | 9,521,014                                       | 476,741                | 2,934,275         | 3,411,016   |
| Darke County Educational Service Center             | Darke     | ESC    | 0                   | 3,459,614                                       | (253,843)              | 1,960,212         | 1,706,369   |
| Licking County Educational Service Center           | Licking   | ESC    | 0                   | 8,470,918                                       | 682,981                | 600,425           | 1,283,406   |
| Mercer County Educational Service Center            | Mercer    | ESC    | 0                   | 5,935,563                                       | 116,516                | 1,785,906         | 1,902,422   |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 6,712               | 4,207,163                                       | (60,988)               | 483,290           | 422,302     |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 0                   | 13,739,036                                      | 93,702                 | 7,351,119         | 7,444,821   |
| Tri County Educational Service Center               | Wayne     | ESC    | 0                   | 13,205,599                                      | 1,317,136              | 4,962,256         | 6,279,392   |
| Allen East Local School District                    | Allen     | School | 0                   | 10,332,067                                      | 286,404                | 5,793,176         | 6,079,580   |
| Perry Local School District                         | Allen     | School | 0                   | 17,191,350                                      | 8,615,599              | 3,269,803         | 11,885,402  |
| Shawnee Local School District                       | Allen     | School | 0                   | 27,057,367                                      | 1,379,609              | 18,412,597        | 19,792,206  |
| Spencerville Local School District                  | Allen     | School | 0                   | 9,774,303                                       | (4,563,302)            | 4,908,055         | 344,753     |
| Pymatuning Valley Local School District             | Ashtabula | School | 0                   | 13,625,647                                      | 744,862                | 4,580,549         | 5,325,411   |
| Alexander Local School District                     | Athens    | School | 0                   | 18,167,982                                      | (293,622)              | 6,895,954         | 6,602,332   |
| New Knoxville Local School District                 | Auglaize  | School | 5,960               | 5,143,810                                       | 54,969                 | 3,887,151         | 3,942,120   |
| St. Marys City School District                      | Auglaize  | School | 0                   | 24,865,250                                      | (893,284)              | 9,939,595         | 9,046,311   |
| Wapakoneta City School District                     | Auglaize  | School | 420,317             | 28,454,101                                      | 2,289,047              | 6,095,521         | 8,384,568   |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 0                   | 7,025,008                                       | (57,184)               | 4,152,367         | 4,095,183   |
| Georgetown Exempted Village School District         | Brown     | School | 0                   | 10,103,861                                      | 334,129                | 2,167,789         | 2,501,918   |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 1,074               | 11,326,287                                      | 519,255                | 4,081,349         | 4,600,604   |
| Hamilton City School District                       | Butler    | School | 0                   | 104,527,176                                     | 3,895,646              | 24,668,470        | 28,564,116  |
| Graham Local School District                        | Champaign | School | 0                   | 18,063,085                                      | 2,187,244              | 6,099,475         | 8,286,719   |
| West Liberty-Salem Local School District            | Champaign | School | 0                   | 13,639,101                                      | 13,022,445             | 1,721,253         | 14,743,698  |
| Ansonia Local School District                       | Darke     | School | 0                   | 7,802,085                                       | 619,890                | 2,189,409         | 2,809,299   |
| Arcanum-Butler Local School District                | Darke     | School | 4,084               | 11,549,174                                      | 847,456                | 4,668,445         | 5,515,901   |
| Franklin-Monroe Local School District               | Darke     | School | 0                   | 7,609,169                                       | (121,419)              | 3,478,137         | 3,356,718   |
| Mississinawa Valley Local School District           | Darke     | School | 0                   | 8,515,664                                       | 230,679                | 2,876,485         | 3,107,164   |
| Tri Village Local School District                   | Darke     | School | 0                   | 7,843,639                                       | 669,560                | 3,212,936         | 3,882,496   |
| Versailles Exempted Village School District         | Darke     | School | 0                   | 12,665,848                                      | 726,328                | 8,497,320         | 9,223,648   |
| Northeastern Local School District                  | Defiance  | School | 11,392              | 11,976,614                                      | 720,897                | 3,917,033         | 4,637,930   |
| Berne Union Local School District                   | Fairfield | School | 0                   | 10,177,791                                      | (822,229)              | 2,687,954         | 1,865,725   |
| Walnut Township Local School District               | Fairfield | School | 0                   | 8,175,562                                       | (625,680)              | 1,852,873         | 1,227,193   |
| Reynoldsburg City School District                   | Franklin  | School | 0                   | 103,627,187                                     | 5,230,027              | 32,413,800        | 37,643,827  |
| Evergreen Local School District                     | Fulton    | School | 0                   | 15,376,791                                      | 849,540                | 7,506,190         | 8,355,730   |
| Pike-Delta-York Local School District               | Fulton    | School | 0                   | 15,944,848                                      | 47,827                 | 4,228,347         | 4,276,174   |
| Swanton Local School District                       | Fulton    | School | 0                   | 14,946,285                                      | 164,623                | 9,762,614         | 9,927,237   |
| Newbury Local School District                       | Geauga    | School | 0                   | 9,224,797                                       | (232,930)              | 941,038           | 708,108     |
| Vanlue Local School District                        | Hancock   | School | 0                   | 3,459,290                                       | 545,352                | 3,512,791         | 4,058,143   |
| Ada Exempted Village School District                | Hardin    | School | 0                   | 9,338,583                                       | 448,670                | 2,776,578         | 3,225,248   |
| Hardin Northern Local School District               | Hardin    | School | 163,720             | 5,892,189                                       | 123,779                | 3,634,239         | 3,758,018   |
| Kenton City School District                         | Hardin    | School | 0                   | 40,075,780                                      | (7,282,630)            | 21,904,387        | 14,621,757  |
| Ridgemont Local School District                     | Hardin    | School | 0                   | 7,671,143                                       | (699,339)              | 8,731,298         | 8,031,959   |



**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Disbursements Governmental Activities (Continued) |          |        |                     |                                                 | Net Position           |                   |             |
|---------------------------------------------------|----------|--------|---------------------|-------------------------------------------------|------------------------|-------------------|-------------|
| School                                            | County   | Type   | Other Disbursements | * Total Governmental Activities Disbursements * | Change In Net Position | Beginning Of Year | End Of Year |
| Upper Scioto Valley Local School District         | Hardin   | School | 552,389             | 7,354,416                                       | 818,841                | 2,514,221         | 3,333,062   |
| Harrison Hills City School District               | Harrison | School | 0                   | 18,242,699                                      | 1,674,798              | 7,554,070         | 9,228,868   |
| Jackson City School District                      | Jackson  | School | 0                   | 26,176,252                                      | 2,042,652              | 18,058,579        | 20,101,231  |
| Oak Hill Union Local School District              | Jackson  | School | 0                   | 13,839,408                                      | 73,394                 | 12,851,859        | 12,925,253  |
| Centerburg Local School District                  | Knox     | School | 0                   | 11,109,278                                      | 248,578                | 5,204,703         | 5,453,281   |
| Danville Local School District                    | Knox     | School | 0                   | 7,077,766                                       | 768,522                | 3,173,363         | 3,941,885   |
| East Knox Local School District                   | Knox     | School | 0                   | 13,778,423                                      | 816,102                | 1,703,967         | 2,520,069   |
| Fredericktown Local School District               | Knox     | School | 0                   | 11,570,994                                      | 914,941                | 5,944,136         | 6,859,077   |
| Mount Vernon City School District                 | Knox     | School | 269,603             | 43,076,604                                      | (267,101)              | 5,330,116         | 5,063,015   |
| Fairport Harbor Exempted Village School District  | Lake     | School | 0                   | 6,013,264                                       | 270,391                | 434,812           | 705,203     |
| Madison Local School District                     | Lake     | School | 0                   | 42,064,435                                      | (7,893,919)            | 11,506,980        | 3,613,061   |
| Painesville City School District                  | Lake     | School | 0                   | 39,408,779                                      | 906,739                | 8,250,504         | 9,157,243   |
| Wickliffe City School District                    | Lake     | School | 0                   | 20,437,525                                      | (399,275)              | 6,376,783         | 5,977,508   |
| Southwest Licking Local School District           | Licking  | School | 0                   | 43,119,303                                      | 1,539,654              | 8,110,468         | 9,650,122   |
| Bellefontaine City School District                | Logan    | School | 0                   | 44,586,470                                      | (1,748,102)            | 16,009,791        | 14,261,689  |
| Indian Lake Local School District                 | Logan    | School | 0                   | 20,333,300                                      | 1,240,809              | 8,146,507         | 9,387,316   |
| Clearview Local School District                   | Lorain   | School | 0                   | 16,970,847                                      | 21,860                 | 818,976           | 840,836     |
| Maumee City School District                       | Lucas    | School | 0                   | 34,645,811                                      | (65,269)               | 6,366,440         | 6,301,171   |
| Celina City School District                       | Mercer   | School | 0                   | 34,926,944                                      | 50,445                 | 10,478,806        | 10,529,251  |
| Fort Recovery Local School District               | Mercer   | School | 0                   | 11,502,948                                      | (701,511)              | 5,250,956         | 4,549,445   |
| Marion Local School District                      | Mercer   | School | 0                   | 8,839,328                                       | 355,033                | 2,467,310         | 2,822,343   |
| Parkway Local School District                     | Mercer   | School | 0                   | 12,747,814                                      | 51,816                 | 5,301,296         | 5,353,112   |
| St. Henry Local School District                   | Mercer   | School | 0                   | 10,085,803                                      | (703,876)              | 5,104,594         | 4,400,718   |
| Bradford Exempted Village School District         | Miami    | School | 11,777              | 6,697,220                                       | 86,787                 | 4,259,254         | 4,346,041   |
| Milton-Union Exempted Village School District     | Miami    | School | 0                   | 16,733,390                                      | 618,104                | 13,209,545        | 13,827,649  |
| Newton Local School District                      | Miami    | School | 0                   | 6,683,585                                       | 270,834                | 2,995,754         | 3,266,588   |
| Benton-Carroll-Salem Local School District        | Ottawa   | School | 770,464             | 19,576,735                                      | 1,081,889              | 4,595,401         | 5,677,290   |
| Middle Bass Local School District                 | Ottawa   | School | 0                   | 243,850                                         | 73,578                 | 489,329           | 562,907     |
| North Bass Local School District                  | Ottawa   | School | 15,170              | 25,134                                          | 13,159                 | 63,901            | 77,060      |
| Put-in-bay Local School District                  | Ottawa   | School | 107,554             | 2,511,265                                       | 439,234                | 2,799,524         | 3,238,758   |
| Antwerp Local School District                     | Paulding | School | 18,004              | 7,743,498                                       | 353,804                | 4,156,501         | 4,510,305   |
| New Lexington City School District                | Perry    | School | 0                   | 22,943,923                                      | (107,681)              | 5,424,527         | 5,316,846   |
| Northern Local School District                    | Perry    | School | 1,585,090           | 28,859,435                                      | 8,424,160              | 1,084,375         | 9,508,535   |
| Southern Local School District                    | Perry    | School | 0                   | 9,555,068                                       | 566,129                | 1,199,730         | 1,765,859   |
| Eastern Local School District                     | Pike     | School | 0                   | 9,601,022                                       | 482,333                | 2,895,569         | 3,377,902   |
| Columbus Grove Local School District              | Putnam   | School | 0                   | 10,355,906                                      | (185,565)              | 9,040,288         | 8,854,723   |
| Continental Local School District                 | Putnam   | School | 0                   | 6,738,207                                       | (130,147)              | 4,588,582         | 4,458,435   |
| Jennings Local School District                    | Putnam   | School | 0                   | 4,191,735                                       | 19,963                 | 709,189           | 729,152     |
| Kalida Local School District                      | Putnam   | School | 0                   | 6,707,015                                       | 368,508                | 3,896,806         | 4,265,314   |
| Leipsic Local School District                     | Putnam   | School | 0                   | 7,946,051                                       | (8,258)                | 6,356,141         | 6,347,883   |
| Pandora-Gilboa Local School District              | Putnam   | School | 0                   | 6,971,386                                       | 426,024                | 3,790,358         | 4,216,382   |
| Lexington Local School District                   | Richland | School | 73,986              | 22,816,104                                      | 2,164,243              | 3,628,865         | 5,793,108   |
| Fostoria City School District                     | Seneca   | School | 0                   | 26,711,088                                      | (201,135)              | 3,391,843         | 3,190,708   |
| Hopewell Loudon Local School District             | Seneca   | School | 0                   | 11,459,711                                      | (2,034,759)            | 8,804,413         | 6,769,654   |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| <b>Disbursements Governmental Activities (Continued)</b> |            |        |                     |                                                 | <b>Net Position</b>    |                   |             |
|----------------------------------------------------------|------------|--------|---------------------|-------------------------------------------------|------------------------|-------------------|-------------|
| School                                                   | County     | Type   | Other Disbursements | * Total Governmental Activities Disbursements * | Change In Net Position | Beginning Of Year | End Of Year |
| New Riegel Local School District                         | Seneca     | School | 0                   | 4,331,839                                       | 75,626                 | 2,981,280         | 3,056,906   |
| Old Fort Local School District                           | Seneca     | School | 0                   | 4,890,473                                       | 298,153                | 695,591           | 993,744     |
| Fairlawn Local School District                           | Shelby     | School | 0                   | 6,256,800                                       | 661,607                | 5,638,133         | 6,299,740   |
| Jackson Center Local School District                     | Shelby     | School | 0                   | 5,889,291                                       | 157,966                | 1,088,456         | 1,246,422   |
| Sidney City School District                              | Shelby     | School | 0                   | 38,095,973                                      | 2,922,162              | 16,990,840        | 19,913,002  |
| Northwest Local School District                          | Stark      | School | 0                   | 22,399,183                                      | 99,801                 | 5,779,237         | 5,879,038   |
| Osnaburg Local School District                           | Stark      | School | 0                   | 8,961,493                                       | (244,724)              | 3,447,485         | 3,202,761   |
| Strasburg-Franklin Local School District                 | Tuscarawas | School | 0                   | 0                                               | 0                      | 0                 | 0           |
| Van Wert City School District                            | Van Wert   | School | 0                   | 27,001,650                                      | (1,378,114)            | 6,640,133         | 5,262,019   |
| Wayne Local School District                              | Warren     | School | (84,365)            | 18,277,950                                      | 1,521,057              | 7,520,532         | 9,041,589   |
| Fort Frye Local School District                          | Washington | School | 0                   | 11,429,718                                      | 574,515                | 7,038,373         | 7,612,888   |
| Marietta City School District                            | Washington | School | 0                   | 29,181,812                                      | 749,549                | 5,687,176         | 6,436,725   |
| Green Local School District                              | Wayne      | School | 0                   | 25,064,383                                      | (11,593,160)           | 20,289,154        | 8,695,994   |
| Northwestern Local School District                       | Wayne      | School | 0                   | 0                                               | 0                      | 0                 | 0           |
| Norwayne Local School District                           | Wayne      | School | 0                   | 13,788,670                                      | (349,996)              | 4,735,524         | 4,385,528   |
| Southeast Local School District                          | Wayne      | School | 0                   | 17,210,252                                      | 1,807,935              | 3,644,106         | 5,452,041   |
| Triway Local School District                             | Wayne      | School | 1,738,956           | 20,469,009                                      | (1,370,093)            | 2,738,723         | 1,368,630   |
| Elmwood Local School District                            | Wood       | School | 0                   | 13,826,025                                      | 1,196,766              | 7,555,058         | 8,751,824   |
| Lake Local School District                               | Wood       | School | 475,767             | 17,889,672                                      | (61,509)               | 2,135,225         | 2,073,716   |
| Northwood Local School District                          | Wood       | School | 0                   | 11,144,744                                      | 551,299                | 5,172,299         | 5,723,598   |
| Carey Exempted Village School District                   | Wyandot    | School | 0                   | 11,186,274                                      | 16,090,103             | 7,532,208         | 23,622,311  |
| Mohawk Local School District                             | Wyandot    | School | 0                   | 10,187,957                                      | 1,060,645              | 1,888,339         | 2,948,984   |
| Upper Sandusky Exempted Village School District          | Wyandot    | School | 705,598             | 18,238,843                                      | 49,747                 | 3,784,337         | 3,834,084   |

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**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Assets                                              |           |        |                                 |             |                      |                     |
|-----------------------------------------------------|-----------|--------|---------------------------------|-------------|----------------------|---------------------|
| School                                              | County    | Type   | Cash And<br>Cash<br>Equivalents | Investments | Restricted<br>Assets | * Total<br>Assets * |
| Allen County Educational Service Center             | Allen     | ESC    | 489,102                         | 0           | 0                    | 489,102             |
| Bluffton Exempted Village School District           | Allen     | ESC    | 2,694,293                       | 0           | 0                    | 2,694,293           |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 2,509,382                       | 0           | 0                    | 2,509,382           |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 3,340,528                       | 0           | 0                    | 3,340,528           |
| Darke County Educational Service Center             | Darke     | ESC    | 497,296                         | 0           | 0                    | 497,296             |
| Licking County Educational Service Center           | Licking   | ESC    | 1,201,561                       | 0           | 0                    | 1,201,561           |
| Mercer County Educational Service Center            | Mercer    | ESC    | 1,659,712                       | 0           | 0                    | 1,659,712           |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 437,990                         | 0           | 0                    | 437,990             |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 7,465,816                       | 0           | 0                    | 7,465,816           |
| Tri County Educational Service Center               | Wayne     | ESC    | 4,660,602                       | 0           | 0                    | 4,660,602           |
| Allen East Local School District                    | Allen     | School | 4,314,435                       | 0           | 0                    | 4,314,435           |
| Perry Local School District                         | Allen     | School | 2,676,510                       | 0           | 0                    | 2,676,510           |
| Shawnee Local School District                       | Allen     | School | 16,297,498                      | 0           | 0                    | 16,297,498          |
| Spencerville Local School District                  | Allen     | School | 4,516,812                       | 0           | 0                    | 4,516,812           |
| Pymatuning Valley Local School District             | Ashtabula | School | 1,703,270                       | 0           | 17,628               | 1,720,898           |
| Alexander Local School District                     | Athens    | School | 4,656,496                       | 0           | 0                    | 4,656,496           |
| New Knoxville Local School District                 | Auglaize  | School | 2,733,612                       | 0           | 0                    | 2,733,612           |
| St. Marys City School District                      | Auglaize  | School | 2,767,748                       | 0           | 0                    | 2,767,748           |
| Wapakoneta City School District                     | Auglaize  | School | 4,845,535                       | 0           | 1,020                | 4,846,555           |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 2,584,564                       | 0           | 0                    | 2,584,564           |
| Georgetown Exempted Village School District         | Brown     | School | 1,617,603                       | 0           | 3,992                | 1,621,595           |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 2,827,604                       | 0           | 0                    | 2,827,604           |
| Hamilton City School District                       | Butler    | School | 11,617,008                      | 0           | 0                    | 11,617,008          |
| Graham Local School District                        | Champaign | School | 5,114,904                       | 0           | 0                    | 5,114,904           |
| West Liberty-Salem Local School District            | Champaign | School | 2,961,533                       | 0           | 0                    | 2,961,533           |
| Ansonia Local School District                       | Darke     | School | 2,321,547                       | 0           | 55,498               | 2,377,045           |
| Arcanum-Butler Local School District                | Darke     | School | 3,373,402                       | 0           | 2,250                | 3,375,652           |
| Franklin-Monroe Local School District               | Darke     | School | 2,695,523                       | 0           | 0                    | 2,695,523           |
| Mississinawa Valley Local School District           | Darke     | School | 2,278,531                       | 0           | 0                    | 2,278,531           |
| Tri Village Local School District                   | Darke     | School | 2,717,019                       | 0           | 54,244               | 2,771,263           |
| Versailles Exempted Village School District         | Darke     | School | 4,653,999                       | 0           | 0                    | 4,653,999           |
| Northeastern Local School District                  | Defiance  | School | 3,028,005                       | 1,013,106   | 0                    | 4,041,111           |
| Berne Union Local School District                   | Fairfield | School | 1,461,655                       | 0           | 0                    | 1,461,655           |
| Walnut Township Local School District               | Fairfield | School | 786,216                         | 0           | 0                    | 786,216             |
| Reynoldsburg City School District                   | Franklin  | School | 10,466,543                      | 0           | 0                    | 10,466,543          |
| Evergreen Local School District                     | Fulton    | School | 5,671,973                       | 0           | 0                    | 5,671,973           |
| Pike-Delta-York Local School District               | Fulton    | School | 1,391,516                       | 0           | 0                    | 1,391,516           |
| Swanton Local School District                       | Fulton    | School | 7,607,483                       | 0           | 8,520                | 7,616,003           |
| Newbury Local School District                       | Geauga    | School | 467,211                         | 0           | 31,149               | 498,360             |
| Vanlue Local School District                        | Hancock   | School | 3,905,524                       | 0           | 0                    | 3,905,524           |
| Ada Exempted Village School District                | Hardin    | School | 1,559,236                       | 0           | 0                    | 1,559,236           |
| Hardin Northern Local School District               | Hardin    | School | 3,192,944                       | 0           | 0                    | 3,192,944           |
| Kenton City School District                         | Hardin    | School | 5,495,105                       | 0           | 0                    | 5,495,105           |
| Ridgemont Local School District                     | Hardin    | School | 1,793,630                       | 0           | 0                    | 1,793,630           |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Assets                                           |          |        |                                 |             |                      |                     |
|--------------------------------------------------|----------|--------|---------------------------------|-------------|----------------------|---------------------|
| School                                           | County   | Type   | Cash And<br>Cash<br>Equivalents | Investments | Restricted<br>Assets | * Total<br>Assets * |
| Upper Scioto Valley Local School District        | Hardin   | School | 2,328,020                       | 0           | 0                    | 2,328,020           |
| Harrison Hills City School District              | Harrison | School | 6,533,824                       | 0           | 0                    | 6,533,824           |
| Jackson City School District                     | Jackson  | School | 10,207,426                      | 0           | 0                    | 10,207,426          |
| Oak Hill Union Local School District             | Jackson  | School | 9,016,517                       | 0           | 0                    | 9,016,517           |
| Centerburg Local School District                 | Knox     | School | 3,382,570                       | 0           | 486,046              | 3,868,616           |
| Danville Local School District                   | Knox     | School | 3,479,912                       | 0           | 0                    | 3,479,912           |
| East Knox Local School District                  | Knox     | School | 1,194,447                       | 0           | 0                    | 1,194,447           |
| Fredericktown Local School District              | Knox     | School | 3,151,550                       | 0           | 0                    | 3,151,550           |
| Mount Vernon City School District                | Knox     | School | 2,172,008                       | 0           | 0                    | 2,172,008           |
| Fairport Harbor Exempted Village School District | Lake     | School | 828,992                         | 0           | 0                    | 828,992             |
| Madison Local School District                    | Lake     | School | 882,787                         | 0           | 0                    | 882,787             |
| Painesville City School District                 | Lake     | School | 2,088,901                       | 0           | 538,690              | 2,627,591           |
| Wickliffe City School District                   | Lake     | School | 5,720,378                       | 0           | 0                    | 5,720,378           |
| Southwest Licking Local School District          | Licking  | School | 6,223,246                       | 0           | 0                    | 6,223,246           |
| Bellefontaine City School District               | Logan    | School | 8,413,021                       | 0           | 0                    | 8,413,021           |
| Indian Lake Local School District                | Logan    | School | 6,158,389                       | 0           | 0                    | 6,158,389           |
| Clearview Local School District                  | Lorain   | School | 111,285                         | 0           | 127,091              | 238,376             |
| Maumee City School District                      | Lucas    | School | 3,860,716                       | 0           | 0                    | 3,860,716           |
| Celina City School District                      | Mercer   | School | 6,338,257                       | 0           | 1,576,611            | 7,914,868           |
| Fort Recovery Local School District              | Mercer   | School | 3,331,951                       | 0           | 0                    | 3,331,951           |
| Marion Local School District                     | Mercer   | School | 1,533,356                       | 0           | 0                    | 1,533,356           |
| Parkway Local School District                    | Mercer   | School | 3,537,363                       | 0           | 0                    | 3,537,363           |
| St. Henry Local School District                  | Mercer   | School | 3,860,469                       | 0           | 0                    | 3,860,469           |
| Bradford Exempted Village School District        | Miami    | School | 3,476,322                       | 0           | 0                    | 3,476,322           |
| Milton-Union Exempted Village School District    | Miami    | School | 6,529,187                       | 0           | 0                    | 6,529,187           |
| Newton Local School District                     | Miami    | School | 2,037,727                       | 0           | 0                    | 2,037,727           |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 3,939,521                       | 0           | 0                    | 3,939,521           |
| Middle Bass Local School District                | Ottawa   | School | 562,907                         | 0           | 0                    | 562,907             |
| North Bass Local School District                 | Ottawa   | School | 77,060                          | 0           | 0                    | 77,060              |
| Put-in-bay Local School District                 | Ottawa   | School | 93,874                          | 2,474,545   | 0                    | 2,568,419           |
| Antwerp Local School District                    | Paulding | School | 3,246,594                       | 0           | 0                    | 3,246,594           |
| New Lexington City School District               | Perry    | School | 2,304,800                       | 0           | 0                    | 2,304,800           |
| Northern Local School District                   | Perry    | School | 1,000,333                       | 0           | 0                    | 1,000,333           |
| Southern Local School District                   | Perry    | School | 1,144,425                       | 0           | 0                    | 1,144,425           |
| Eastern Local School District                    | Pike     | School | 2,114,146                       | 0           | 0                    | 2,114,146           |
| Columbus Grove Local School District             | Putnam   | School | 4,236,631                       | 0           | 0                    | 4,236,631           |
| Continental Local School District                | Putnam   | School | 3,631,761                       | 0           | 0                    | 3,631,761           |
| Jennings Local School District                   | Putnam   | School | 610,944                         | 0           | 0                    | 610,944             |
| Kalida Local School District                     | Putnam   | School | 2,817,702                       | 0           | 0                    | 2,817,702           |
| Leipsic Local School District                    | Putnam   | School | 3,407,327                       | 0           | 0                    | 3,407,327           |
| Pandora-Gilboa Local School District             | Putnam   | School | 3,166,670                       | 0           | 0                    | 3,166,670           |
| Lexington Local School District                  | Richland | School | 4,401,154                       | 0           | 0                    | 4,401,154           |
| Fostoria City School District                    | Seneca   | School | 981,525                         | 0           | 104,135              | 1,085,660           |
| Hopewell Loudon Local School District            | Seneca   | School | 3,279,155                       | 0           | 0                    | 3,279,155           |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Assets                                          |            |        |                                 |             |                      |                     |
|-------------------------------------------------|------------|--------|---------------------------------|-------------|----------------------|---------------------|
| School                                          | County     | Type   | Cash And<br>Cash<br>Equivalents | Investments | Restricted<br>Assets | * Total<br>Assets * |
| New Riegel Local School District                | Seneca     | School | 2,356,541                       | 0           | 0                    | 2,356,541           |
| Old Fort Local School District                  | Seneca     | School | 766,597                         | 0           | 0                    | 766,597             |
| Fairlawn Local School District                  | Shelby     | School | 4,579,893                       | 0           | 0                    | 4,579,893           |
| Jackson Center Local School District            | Shelby     | School | 831,647                         | 0           | 13,419               | 845,066             |
| Sidney City School District                     | Shelby     | School | 13,989,976                      | 0           | 2,696                | 13,992,672          |
| Northwest Local School District                 | Stark      | School | 4,219,301                       | 0           | 335,000              | 4,554,301           |
| Osnaburg Local School District                  | Stark      | School | 1,545,778                       | 0           | 0                    | 1,545,778           |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 2,487,318                       | 0           | 0                    | 2,487,318           |
| Van Wert City School District                   | Van Wert   | School | 2,789,267                       | 0           | 59,390               | 2,848,657           |
| Wayne Local School District                     | Warren     | School | 3,391,180                       | 3,663,624   | 0                    | 7,054,804           |
| Fort Frye Local School District                 | Washington | School | 3,344,830                       | 0           | 178                  | 3,345,008           |
| Marietta City School District                   | Washington | School | 2,555,594                       | 0           | 0                    | 2,555,594           |
| Green Local School District                     | Wayne      | School | 2,331,562                       | 0           | 0                    | 2,331,562           |
| Northwestern Local School District              | Wayne      | School | 2,572,426                       | 0           | 0                    | 2,572,426           |
| Norwayne Local School District                  | Wayne      | School | 3,020,395                       | 0           | 0                    | 3,020,395           |
| Southeast Local School District                 | Wayne      | School | 3,646,492                       | 0           | 0                    | 3,646,492           |
| Triway Local School District                    | Wayne      | School | 704,426                         | 0           | 0                    | 704,426             |
| Elmwood Local School District                   | Wood       | School | 6,442,074                       | 0           | 0                    | 6,442,074           |
| Lake Local School District                      | Wood       | School | 770,192                         | 0           | 101,756              | 871,948             |
| Northwood Local School District                 | Wood       | School | 4,705,847                       | 0           | 0                    | 4,705,847           |
| Carey Exempted Village School District          | Wyandot    | School | 5,413,165                       | 0           | 0                    | 5,413,165           |
| Mohawk Local School District                    | Wyandot    | School | 2,004,558                       | 0           | 0                    | 2,004,558           |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 3,281,818                       | 0           | 0                    | 3,281,818           |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Fund Balances                                       |           |        |              |            |           |           |            |                                  |
|-----------------------------------------------------|-----------|--------|--------------|------------|-----------|-----------|------------|----------------------------------|
| School                                              | County    | Type   | Nonspendable | Restricted | Committed | Assigned  | Unassigned | * Total Fund Balances Deficits * |
| Allen County Educational Service Center             | Allen     | ESC    | 0            | 0          | 0         | 489,102   | 0          | 489,102                          |
| Bluffton Exempted Village School District           | Allen     | ESC    | 0            | 0          | 0         | 180,744   | 2,513,549  | 2,694,293                        |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 0            | 0          | 0         | 82,136    | 2,427,246  | 2,509,382                        |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 0            | 0          | 0         | 370,696   | 2,969,832  | 3,340,528                        |
| Darke County Educational Service Center             | Darke     | ESC    | 0            | 0          | 0         | 32,476    | 464,820    | 497,296                          |
| Licking County Educational Service Center           | Licking   | ESC    | 0            | 9,979      | 0         | 119,303   | 1,072,279  | 1,201,561                        |
| Mercer County Educational Service Center            | Mercer    | ESC    | 31,494       | 0          | 117,077   | 0         | 1,511,141  | 1,659,712                        |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 0            | 873        | 0         | 279,148   | 157,969    | 437,990                          |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 0            | 0          | 239,350   | 4,219,157 | 3,007,309  | 7,465,816                        |
| Tri County Educational Service Center               | Wayne     | ESC    | 0            | 0          | 50,000    | 1,904,880 | 2,705,722  | 4,660,602                        |
| Allen East Local School District                    | Allen     | School | 0            | 0          | 0         | 4,314,435 | 0          | 4,314,435                        |
| Perry Local School District                         | Allen     | School | 677          | 0          | 0         | 837,463   | 1,838,370  | 2,676,510                        |
| Shawnee Local School District                       | Allen     | School | 5,267        | 0          | 300,000   | 160,714   | 15,831,517 | 16,297,498                       |
| Spencerville Local School District                  | Allen     | School | 0            | 0          | 37,794    | 604,764   | 3,874,254  | 4,516,812                        |
| Pymatuning Valley Local School District             | Ashtabula | School | 17,628       | 0          | 0         | 107,697   | 1,595,573  | 1,720,898                        |
| Alexander Local School District                     | Athens    | School | 1,306        | 0          | 0         | 114,363   | 4,540,827  | 4,656,496                        |
| New Knoxville Local School District                 | Auglaize  | School | 0            | 0          | 0         | 388,311   | 2,345,301  | 2,733,612                        |
| St. Marys City School District                      | Auglaize  | School | 0            | 0          | 0         | 1,035,910 | 1,731,838  | 2,767,748                        |
| Wapakoneta City School District                     | Auglaize  | School | 1,020        | 0          | 150,000   | 42,890    | 4,652,645  | 4,846,555                        |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 0            | 0          | 0         | 52,403    | 2,532,161  | 2,584,564                        |
| Georgetown Exempted Village School District         | Brown     | School | 3,992        | 0          | 118,169   | 67,753    | 1,431,681  | 1,621,595                        |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 0            | 0          | 6,132     | 213,742   | 2,607,730  | 2,827,604                        |
| Hamilton City School District                       | Butler    | School | 83,578       | 0          | 0         | 1,519,139 | 10,014,291 | 11,617,008                       |
| Graham Local School District                        | Champaign | School | 0            | 0          | 0         | 135,113   | 4,979,791  | 5,114,904                        |
| West Liberty-Salem Local School District            | Champaign | School | 0            | 0          | 0         | 121,765   | 2,839,768  | 2,961,533                        |
| Ansonia Local School District                       | Darke     | School | 0            | 55,498     | 0         | 260,891   | 2,060,656  | 2,377,045                        |
| Arcanum-Butler Local School District                | Darke     | School | 0            | 2,250      | 0         | 649,489   | 2,723,913  | 3,375,652                        |
| Franklin-Monroe Local School District               | Darke     | School | 0            | 0          | 0         | 176,228   | 2,519,295  | 2,695,523                        |
| Mississinawa Valley Local School District           | Darke     | School | 0            | 0          | 0         | 223,985   | 2,054,546  | 2,278,531                        |
| Tri Village Local School District                   | Darke     | School | 0            | 54,261     | 0         | 80,043    | 2,636,959  | 2,771,263                        |
| Versailles Exempted Village School District         | Darke     | School | 0            | 0          | 0         | 477,357   | 4,176,642  | 4,653,999                        |
| Northeastern Local School District                  | Defiance  | School | 0            | 20,928     | 0         | 717,879   | 3,302,304  | 4,041,111                        |
| Berne Union Local School District                   | Fairfield | School | 716          | 0          | 0         | 365,437   | 1,095,502  | 1,461,655                        |
| Walnut Township Local School District               | Fairfield | School | 1,136        | 59,394     | 1,192     | 696,551   | 27,943     | 786,216                          |
| Reynoldsburg City School District                   | Franklin  | School | 0            | 5,919      | 0         | 1,006,174 | 9,454,450  | 10,466,543                       |
| Evergreen Local School District                     | Fulton    | School | 0            | 0          | 11,000    | 252,463   | 5,408,510  | 5,671,973                        |
| Pike-Delta-York Local School District               | Fulton    | School | 0            | 3,275      | 0         | 42,236    | 1,346,005  | 1,391,516                        |
| Swanton Local School District                       | Fulton    | School | 8,520        | 0          | 0         | 1,365,818 | 6,241,665  | 7,616,003                        |
| Newbury Local School District                       | Geauga    | School | 0            | 0          | 0         | 322,656   | 175,704    | 498,360                          |
| Vanlue Local School District                        | Hancock   | School | 0            | 0          | 15,029    | 86,613    | 3,803,882  | 3,905,524                        |
| Ada Exempted Village School District                | Hardin    | School | 0            | 0          | 0         | 77,805    | 1,481,431  | 1,559,236                        |
| Hardin Northern Local School District               | Hardin    | School | 0            | 0          | 0         | 24,786    | 3,168,158  | 3,192,944                        |
| Kenton City School District                         | Hardin    | School | 0            | 0          | 0         | 274,267   | 5,220,838  | 5,495,105                        |
| Ridgemont Local School District                     | Hardin    | School | 17,119       | 0          | 0         | 144,724   | 1,631,787  | 1,793,630                        |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Fund Balances                                    |          |        |              |            |           |           |            |                                     |
|--------------------------------------------------|----------|--------|--------------|------------|-----------|-----------|------------|-------------------------------------|
| School                                           | County   | Type   | Nonspendable | Restricted | Committed | Assigned  | Unassigned | * Total Fund Balances<br>Deficits * |
| Upper Scioto Valley Local School District        | Hardin   | School | 0            | 0          | 0         | 52,098    | 2,275,922  | 2,328,020                           |
| Harrison Hills City School District              | Harrison | School | 0            | 0          | 0         | 828,309   | 5,705,515  | 6,533,824                           |
| Jackson City School District                     | Jackson  | School | 0            | 0          | 912,831   | 1,007,957 | 8,286,638  | 10,207,426                          |
| Oak Hill Union Local School District             | Jackson  | School | 0            | 0          | 1,458,154 | 88,481    | 7,469,882  | 9,016,517                           |
| Centerburg Local School District                 | Knox     | School | 0            | 486,046    | 0         | 1,479,942 | 1,902,628  | 3,868,616                           |
| Danville Local School District                   | Knox     | School | 0            | 0          | 0         | 29,338    | 3,450,574  | 3,479,912                           |
| East Knox Local School District                  | Knox     | School | 0            | 0          | 4,000     | 503,761   | 686,686    | 1,194,447                           |
| Fredericktown Local School District              | Knox     | School | 0            | 0          | 0         | 1,191,184 | 1,960,366  | 3,151,550                           |
| Mount Vernon City School District                | Knox     | School | 0            | 0          | 0         | 254,481   | 1,917,527  | 2,172,008                           |
| Fairport Harbor Exempted Village School District | Lake     | School | 0            | 0          | 0         | 108,770   | 720,222    | 828,992                             |
| Madison Local School District                    | Lake     | School | 4,697        | 0          | 15,041    | 762,444   | 100,605    | 882,787                             |
| Painesville City School District                 | Lake     | School | 0            | 0          | 433,222   | 250,675   | 1,943,694  | 2,627,591                           |
| Wickliffe City School District                   | Lake     | School | 0            | 0          | 0         | 196,134   | 5,524,244  | 5,720,378                           |
| Southwest Licking Local School District          | Licking  | School | 5,618        | 233        | 11,000    | 330,925   | 5,875,470  | 6,223,246                           |
| Bellefontaine City School District               | Logan    | School | 0            | 0          | 0         | 299,125   | 8,113,896  | 8,413,021                           |
| Indian Lake Local School District                | Logan    | School | 0            | 0          | 472,300   | 75,942    | 5,610,147  | 6,158,389                           |
| Clearview Local School District                  | Lorain   | School | 0            | 127,091    | 0         | 90,015    | 21,270     | 238,376                             |
| Maumee City School District                      | Lucas    | School | 0            | 0          | 11,000    | 770,850   | 3,078,866  | 3,860,716                           |
| Celina City School District                      | Mercer   | School | 4,837        | 1,571,774  | 356,817   | 3,627,423 | 2,354,017  | 7,914,868                           |
| Fort Recovery Local School District              | Mercer   | School | 2,342        | 0          | 122,662   | 410,528   | 2,796,419  | 3,331,951                           |
| Marion Local School District                     | Mercer   | School | 169          | 0          | 51,022    | 92,991    | 1,389,174  | 1,533,356                           |
| Parkway Local School District                    | Mercer   | School | 1,351        | 0          | 0         | 1,990,408 | 1,545,604  | 3,537,363                           |
| St. Henry Local School District                  | Mercer   | School | 0            | 0          | 0         | 79,190    | 3,781,279  | 3,860,469                           |
| Bradford Exempted Village School District        | Miami    | School | 5,251        | 0          | 0         | 0         | 3,471,071  | 3,476,322                           |
| Milton-Union Exempted Village School District    | Miami    | School | 0            | 0          | 38,727    | 234,551   | 6,255,909  | 6,529,187                           |
| Newton Local School District                     | Miami    | School | 0            | 0          | 0         | 26,937    | 2,010,790  | 2,037,727                           |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 0            | 0          | 375,901   | 236,257   | 3,327,363  | 3,939,521                           |
| Middle Bass Local School District                | Ottawa   | School | 0            | 0          | 0         | 0         | 562,907    | 562,907                             |
| North Bass Local School District                 | Ottawa   | School | 0            | 0          | 0         | 0         | 77,060     | 77,060                              |
| Put-in-bay Local School District                 | Ottawa   | School | 0            | 0          | 17,781    | 0         | 2,550,638  | 2,568,419                           |
| Antwerp Local School District                    | Paulding | School | 0            | 4,716      | 0         | 95,949    | 3,145,929  | 3,246,594                           |
| New Lexington City School District               | Perry    | School | 0            | 0          | 0         | 310,078   | 1,994,722  | 2,304,800                           |
| Northern Local School District                   | Perry    | School | 0            | 0          | 0         | 86,789    | 913,544    | 1,000,333                           |
| Southern Local School District                   | Perry    | School | 8,107        | 0          | 0         | 255,815   | 880,503    | 1,144,425                           |
| Eastern Local School District                    | Pike     | School | 0            | 0          | 75,102    | 27,043    | 2,012,001  | 2,114,146                           |
| Columbus Grove Local School District             | Putnam   | School | 0            | 0          | 0         | 302,441   | 3,934,190  | 4,236,631                           |
| Continental Local School District                | Putnam   | School | 0            | 0          | 0         | 5,461     | 3,626,300  | 3,631,761                           |
| Jennings Local School District                   | Putnam   | School | 0            | 0          | 0         | 0         | 610,944    | 610,944                             |
| Kalida Local School District                     | Putnam   | School | 0            | 0          | 0         | 0         | 2,817,702  | 2,817,702                           |
| Leipsic Local School District                    | Putnam   | School | 4,840        | 17,563     | 220,414   | 15,440    | 3,149,070  | 3,407,327                           |
| Pandora-Gilboa Local School District             | Putnam   | School | 0            | 0          | 5,431     | 232,655   | 2,928,584  | 3,166,670                           |
| Lexington Local School District                  | Richland | School | 0            | 0          | 0         | 241,133   | 4,160,021  | 4,401,154                           |
| Fostoria City School District                    | Seneca   | School | 0            | 104,135    | 0         | 220,710   | 760,815    | 1,085,660                           |
| Hopewell Loudon Local School District            | Seneca   | School | 0            | 0          | 2,250     | 0         | 3,276,905  | 3,279,155                           |



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Fund Balances                                   |            |        |              |            |           |           |            |                                     |
|-------------------------------------------------|------------|--------|--------------|------------|-----------|-----------|------------|-------------------------------------|
| School                                          | County     | Type   | Nonspendable | Restricted | Committed | Assigned  | Unassigned | * Total Fund Balances<br>Deficits * |
| New Riegel Local School District                | Seneca     | School | 0            | 0          | 13,860    | 168,110   | 2,174,571  | 2,356,541                           |
| Old Fort Local School District                  | Seneca     | School | 0            | 0          | 0         | 118,577   | 648,020    | 766,597                             |
| Fairlawn Local School District                  | Shelby     | School | 0            | 0          | 51,478    | 0         | 4,528,415  | 4,579,893                           |
| Jackson Center Local School District            | Shelby     | School | 0            | 13,419     | 0         | 167,842   | 663,805    | 845,066                             |
| Sidney City School District                     | Shelby     | School | 2,696        | 0          | 12,767    | 447,085   | 13,530,124 | 13,992,672                          |
| Northwest Local School District                 | Stark      | School | 0            | 335,000    | 0         | 777,099   | 3,442,202  | 4,554,301                           |
| Osnaburg Local School District                  | Stark      | School | 0            | 0          | 0         | 149,556   | 1,396,222  | 1,545,778                           |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 0            | 0          | 0         | 33,381    | 2,453,937  | 2,487,318                           |
| Van Wert City School District                   | Van Wert   | School | 0            | 59,390     | 0         | 109,462   | 2,679,805  | 2,848,657                           |
| Wayne Local School District                     | Warren     | School | 0            | 0          | 115,250   | 324,948   | 6,614,606  | 7,054,804                           |
| Fort Frye Local School District                 | Washington | School | 178          | 0          | 0         | 43,826    | 3,301,004  | 3,345,008                           |
| Marietta City School District                   | Washington | School | 0            | 0          | 11,000    | 81,686    | 2,462,908  | 2,555,594                           |
| Green Local School District                     | Wayne      | School | 475          | 0          | 55,864    | 1,839,300 | 435,923    | 2,331,562                           |
| Northwestern Local School District              | Wayne      | School | 0            | 0          | 0         | 401,623   | 2,170,803  | 2,572,426                           |
| Norwayne Local School District                  | Wayne      | School | 0            | 0          | 0         | 659,265   | 2,361,130  | 3,020,395                           |
| Southeast Local School District                 | Wayne      | School | 448          | 0          | 0         | 286,592   | 3,359,452  | 3,646,492                           |
| Triway Local School District                    | Wayne      | School | 3,319        | 0          | 0         | 53,586    | 647,521    | 704,426                             |
| Elmwood Local School District                   | Wood       | School | 0            | 0          | 0         | 843,650   | 5,598,424  | 6,442,074                           |
| Lake Local School District                      | Wood       | School | 0            | 101,756    | 0         | 403,313   | 366,879    | 871,948                             |
| Northwood Local School District                 | Wood       | School | 0            | 0          | 249,366   | 284,151   | 4,172,330  | 4,705,847                           |
| Carey Exempted Village School District          | Wyandot    | School | 0            | 0          | 165,191   | 317,013   | 4,930,961  | 5,413,165                           |
| Mohawk Local School District                    | Wyandot    | School | 0            | 0          | 0         | 261,357   | 1,743,201  | 2,004,558                           |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 0            | 0          | 11,000    | 1,095,971 | 2,174,847  | 3,281,818                           |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

|                                                     |           |        |                                 |             |                      | <b>Assets</b>       |
|-----------------------------------------------------|-----------|--------|---------------------------------|-------------|----------------------|---------------------|
|                                                     |           |        |                                 |             |                      |                     |
| School                                              | County    | Type   | Cash And<br>Cash<br>Equivalents | Investments | Restricted<br>Assets | * Total<br>Assets * |
| Allen County Educational Service Center             | Allen     | ESC    | 652,171                         | 0           | 0                    | 652,171             |
| Bluffton Exempted Village School District           | Allen     | ESC    | 3,505,132                       | 0           | 0                    | 3,505,132           |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 2,641,849                       | 0           | 0                    | 2,641,849           |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 3,411,016                       | 0           | 0                    | 3,411,016           |
| Darke County Educational Service Center             | Darke     | ESC    | 1,706,369                       | 0           | 0                    | 1,706,369           |
| Licking County Educational Service Center           | Licking   | ESC    | 1,283,406                       | 0           | 0                    | 1,283,406           |
| Mercer County Educational Service Center            | Mercer    | ESC    | 1,902,422                       | 0           | 0                    | 1,902,422           |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | (15,688)                        | 0           | 0                    | (15,688)            |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 7,444,821                       | 0           | 0                    | 7,444,821           |
| Tri County Educational Service Center               | Wayne     | ESC    | 4,764,538                       | 0           | 0                    | 4,764,538           |
| Allen East Local School District                    | Allen     | School | 6,079,580                       | 0           | 0                    | 6,079,580           |
| Perry Local School District                         | Allen     | School | 11,885,402                      | 0           | 0                    | 11,885,402          |
| Shawnee Local School District                       | Allen     | School | 19,792,206                      | 0           | 0                    | 19,792,206          |
| Spencerville Local School District                  | Allen     | School | 1,089,588                       | 0           | 0                    | 1,089,588           |
| Pymatuning Valley Local School District             | Ashtabula | School | 3,999,367                       | 0           | 17,628               | 4,016,995           |
| Alexander Local School District                     | Athens    | School | 6,561,050                       | 0           | 0                    | 6,561,050           |
| New Knoxville Local School District                 | Auglaize  | School | 1,208,508                       | 0           | 0                    | 1,208,508           |
| St. Marys City School District                      | Auglaize  | School | 6,278,563                       | 0           | 0                    | 6,278,563           |
| Wapakoneta City School District                     | Auglaize  | School | 8,383,548                       | 0           | 1,020                | 8,384,568           |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 4,095,183                       | 0           | 0                    | 4,095,183           |
| Georgetown Exempted Village School District         | Brown     | School | 2,497,926                       | 0           | 3,992                | 2,501,918           |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 4,600,604                       | 0           | 0                    | 4,600,604           |
| Hamilton City School District                       | Butler    | School | 28,564,116                      | 0           | 0                    | 28,564,116          |
| Graham Local School District                        | Champaign | School | 8,286,719                       | 0           | 0                    | 8,286,719           |
| West Liberty-Salem Local School District            | Champaign | School | 14,743,698                      | 0           | 0                    | 14,743,698          |
| Ansonia Local School District                       | Darke     | School | 2,753,801                       | 0           | 55,498               | 2,809,299           |
| Arcanum-Butler Local School District                | Darke     | School | 5,513,651                       | 0           | 2,250                | 5,515,901           |
| Franklin-Monroe Local School District               | Darke     | School | 3,593,029                       | 0           | 0                    | 3,593,029           |
| Mississinawa Valley Local School District           | Darke     | School | 3,107,164                       | 0           | 0                    | 3,107,164           |
| Tri Village Local School District                   | Darke     | School | 3,828,252                       | 0           | 54,244               | 3,882,496           |
| Versailles Exempted Village School District         | Darke     | School | 9,223,648                       | 0           | 0                    | 9,223,648           |
| Northeastern Local School District                  | Defiance  | School | 3,624,824                       | 1,013,106   | 0                    | 4,637,930           |
| Berne Union Local School District                   | Fairfield | School | 1,793,317                       | 0           | 0                    | 1,793,317           |
| Walnut Township Local School District               | Fairfield | School | 1,227,193                       | 0           | 0                    | 1,227,193           |
| Reynoldsburg City School District                   | Franklin  | School | 25,344,215                      | 3,973,553   | 0                    | 29,317,768          |
| Evergreen Local School District                     | Fulton    | School | 8,355,730                       | 0           | 0                    | 8,355,730           |
| Pike-Delta-York Local School District               | Fulton    | School | 2,884,658                       | 0           | 0                    | 2,884,658           |
| Swanton Local School District                       | Fulton    | School | 9,918,717                       | 0           | 8,520                | 9,927,237           |
| Newbury Local School District                       | Geauga    | School | 676,959                         | 0           | 31,149               | 708,108             |
| Vanlue Local School District                        | Hancock   | School | 4,058,143                       | 0           | 0                    | 4,058,143           |
| Ada Exempted Village School District                | Hardin    | School | 3,225,248                       | 0           | 0                    | 3,225,248           |
| Hardin Northern Local School District               | Hardin    | School | 3,758,018                       | 0           | 0                    | 3,758,018           |
| Kenton City School District                         | Hardin    | School | 14,190,358                      | 0           | 431,399              | 14,621,757          |
| Ridgemont Local School District                     | Hardin    | School | 12,824,951                      | 0           | 0                    | 12,824,951          |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

|                                                  |          |        |                                 |             |                      | <b>Assets</b>       |
|--------------------------------------------------|----------|--------|---------------------------------|-------------|----------------------|---------------------|
|                                                  |          |        |                                 |             |                      |                     |
| School                                           | County   | Type   | Cash And<br>Cash<br>Equivalents | Investments | Restricted<br>Assets | * Total<br>Assets * |
| Upper Scioto Valley Local School District        | Hardin   | School | 3,333,062                       | 0           | 0                    | 3,333,062           |
| Harrison Hills City School District              | Harrison | School | 7,717,526                       | 0           | 0                    | 7,717,526           |
| Jackson City School District                     | Jackson  | School | 9,893,805                       | 0           | 0                    | 9,893,805           |
| Oak Hill Union Local School District             | Jackson  | School | 12,925,253                      | 0           | 0                    | 12,925,253          |
| Centerburg Local School District                 | Knox     | School | 4,649,375                       | 0           | 486,046              | 5,135,421           |
| Danville Local School District                   | Knox     | School | 3,941,885                       | 0           | 0                    | 3,941,885           |
| East Knox Local School District                  | Knox     | School | 2,207,516                       | 0           | 0                    | 2,207,516           |
| Fredericktown Local School District              | Knox     | School | 4,556,790                       | 0           | 0                    | 4,556,790           |
| Mount Vernon City School District                | Knox     | School | 4,382,491                       | 0           | 0                    | 4,382,491           |
| Fairport Harbor Exempted Village School District | Lake     | School | (123,789)                       | 0           | 0                    | (123,789)           |
| Madison Local School District                    | Lake     | School | 3,613,061                       | 0           | 0                    | 3,613,061           |
| Painesville City School District                 | Lake     | School | 8,618,553                       | 0           | 538,690              | 9,157,243           |
| Wickliffe City School District                   | Lake     | School | 5,973,065                       | 0           | 0                    | 5,973,065           |
| Southwest Licking Local School District          | Licking  | School | 9,650,122                       | 0           | 0                    | 9,650,122           |
| Bellefontaine City School District               | Logan    | School | 12,494,955                      | 0           | 477,550              | 12,972,505          |
| Indian Lake Local School District                | Logan    | School | 9,387,316                       | 0           | 0                    | 9,387,316           |
| Clearview Local School District                  | Lorain   | School | 713,745                         | 0           | 127,091              | 840,836             |
| Maumee City School District                      | Lucas    | School | 6,301,171                       | 0           | 0                    | 6,301,171           |
| Celina City School District                      | Mercer   | School | 2,614,383                       | 0           | 0                    | 2,614,383           |
| Fort Recovery Local School District              | Mercer   | School | 4,549,445                       | 0           | 0                    | 4,549,445           |
| Marion Local School District                     | Mercer   | School | 2,822,343                       | 0           | 0                    | 2,822,343           |
| Parkway Local School District                    | Mercer   | School | 5,353,112                       | 0           | 0                    | 5,353,112           |
| St. Henry Local School District                  | Mercer   | School | 4,400,718                       | 0           | 0                    | 4,400,718           |
| Bradford Exempted Village School District        | Miami    | School | 4,346,041                       | 0           | 0                    | 4,346,041           |
| Milton-Union Exempted Village School District    | Miami    | School | 13,827,649                      | 0           | 0                    | 13,827,649          |
| Newton Local School District                     | Miami    | School | 3,266,588                       | 0           | 0                    | 3,266,588           |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 5,677,290                       | 0           | 0                    | 5,677,290           |
| Middle Bass Local School District                | Ottawa   | School | 562,907                         | 0           | 0                    | 562,907             |
| North Bass Local School District                 | Ottawa   | School | 77,060                          | 0           | 0                    | 77,060              |
| Put-in-bay Local School District                 | Ottawa   | School | 110,759                         | 2,942,586   | 0                    | 3,053,345           |
| Antwerp Local School District                    | Paulding | School | 4,510,305                       | 0           | 0                    | 4,510,305           |
| New Lexington City School District               | Perry    | School | 3,335,337                       | 0           | 0                    | 3,335,337           |
| Northern Local School District                   | Perry    | School | 9,540,001                       | 0           | 0                    | 9,540,001           |
| Southern Local School District                   | Perry    | School | 1,654,848                       | 0           | 0                    | 1,654,848           |
| Eastern Local School District                    | Pike     | School | 3,047,380                       | 0           | 0                    | 3,047,380           |
| Columbus Grove Local School District             | Putnam   | School | 7,442,053                       | 0           | 1,412,670            | 8,854,723           |
| Continental Local School District                | Putnam   | School | 4,458,435                       | 0           | 0                    | 4,458,435           |
| Jennings Local School District                   | Putnam   | School | 729,152                         | 0           | 0                    | 729,152             |
| Kalida Local School District                     | Putnam   | School | 4,265,314                       | 0           | 0                    | 4,265,314           |
| Leipsic Local School District                    | Putnam   | School | 6,347,883                       | 0           | 0                    | 6,347,883           |
| Pandora-Gilboa Local School District             | Putnam   | School | 4,216,382                       | 0           | 0                    | 4,216,382           |
| Lexington Local School District                  | Richland | School | 4,601,437                       | 0           | 0                    | 4,601,437           |
| Fostoria City School District                    | Seneca   | School | 2,097,305                       | 0           | 1,093,403            | 3,190,708           |
| Hopewell Loudon Local School District            | Seneca   | School | 6,018,598                       | 751,056     | 0                    | 6,769,654           |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| <b>Assets</b>                                   |            |        |                         |             |                      |                     |
|-------------------------------------------------|------------|--------|-------------------------|-------------|----------------------|---------------------|
| School                                          | County     | Type   | Cash And<br>Equivalents | Investments | Restricted<br>Assets | * Total<br>Assets * |
| New Riegel Local School District                | Seneca     | School | 3,056,906               | 0           | 0                    | 3,056,906           |
| Old Fort Local School District                  | Seneca     | School | 993,744                 | 0           | 0                    | 993,744             |
| Fairlawn Local School District                  | Shelby     | School | 6,299,740               | 0           | 0                    | 6,299,740           |
| Jackson Center Local School District            | Shelby     | School | 1,233,003               | 0           | 13,419               | 1,246,422           |
| Sidney City School District                     | Shelby     | School | 19,910,306              | 0           | 2,696                | 19,913,002          |
| Northwest Local School District                 | Stark      | School | 5,544,038               | 0           | 335,000              | 5,879,038           |
| Osnaburg Local School District                  | Stark      | School | 3,432,272               | 0           | 0                    | 3,432,272           |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 5,371,967               | 0           | 0                    | 5,371,967           |
| Van Wert City School District                   | Van Wert   | School | 5,133,272               | 35,050      | 93,697               | 5,262,019           |
| Wayne Local School District                     | Warren     | School | 5,377,965               | 3,663,624   | 0                    | 9,041,589           |
| Fort Frye Local School District                 | Washington | School | 6,235,353               | 0           | 178                  | 6,235,531           |
| Marietta City School District                   | Washington | School | 4,492,120               | 0           | 0                    | 4,492,120           |
| Green Local School District                     | Wayne      | School | 8,695,994               | 0           | 0                    | 8,695,994           |
| Northwestern Local School District              | Wayne      | School | 4,637,636               | 0           | 0                    | 4,637,636           |
| Norwayne Local School District                  | Wayne      | School | 4,385,528               | 0           | 0                    | 4,385,528           |
| Southeast Local School District                 | Wayne      | School | 4,783,907               | 0           | 0                    | 4,783,907           |
| Triway Local School District                    | Wayne      | School | 1,368,630               | 0           | 0                    | 1,368,630           |
| Elmwood Local School District                   | Wood       | School | 8,751,824               | 0           | 0                    | 8,751,824           |
| Lake Local School District                      | Wood       | School | 1,971,960               | 0           | 101,756              | 2,073,716           |
| Northwood Local School District                 | Wood       | School | 5,723,598               | 0           | 0                    | 5,723,598           |
| Carey Exempted Village School District          | Wyandot    | School | 23,622,311              | 0           | 0                    | 23,622,311          |
| Mohawk Local School District                    | Wyandot    | School | 2,948,984               | 0           | 0                    | 2,948,984           |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 3,834,084               | 0           | 0                    | 3,834,084           |

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental

As of June 30, 2014

All Schools Reporting Under Cash

| Fund Balances                                       |           |        |              |            |            |           |            | * Total Fund           |
|-----------------------------------------------------|-----------|--------|--------------|------------|------------|-----------|------------|------------------------|
| School                                              | County    | Type   | Nonspendable | Restricted | Committed  | Assigned  | Unassigned | Balances<br>Deficits * |
| Allen County Educational Service Center             | Allen     | ESC    | 0            | 163,069    | 0          | 489,102   | 0          | 652,171                |
| Bluffton Exempted Village School District           | Allen     | ESC    | 0            | 810,839    | 0          | 180,744   | 2,513,549  | 3,505,132              |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 0            | 132,467    | 0          | 82,136    | 2,427,246  | 2,641,849              |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 0            | 71,384     | 0          | 370,696   | 2,968,936  | 3,411,016              |
| Darke County Educational Service Center             | Darke     | ESC    | 0            | 97,453     | 1,111,620  | 32,476    | 464,820    | 1,706,369              |
| Licking County Educational Service Center           | Licking   | ESC    | 0            | 81,845     | 9,979      | 119,303   | 1,072,279  | 1,283,406              |
| Mercer County Educational Service Center            | Mercer    | ESC    | 31,494       | 242,710    | 117,077    | 0         | 1,511,141  | 1,902,422              |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 0            | 1          | 0          | 0         | (15,689)   | (15,688)               |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 0            | 99,408     | 241,475    | 4,219,157 | 2,884,781  | 7,444,821              |
| Tri County Educational Service Center               | Wayne     | ESC    | 0            | 103,936    | 50,000     | 1,904,880 | 2,705,722  | 4,764,538              |
| Allen East Local School District                    | Allen     | School | 2,000        | 1,763,145  | 0          | 4,314,435 | 0          | 6,079,580              |
| Perry Local School District                         | Allen     | School | 677          | 9,208,892  | 0          | 837,463   | 1,838,370  | 11,885,402             |
| Shawnee Local School District                       | Allen     | School | 5,267        | 3,494,708  | 300,000    | 160,714   | 15,831,517 | 19,792,206             |
| Spencerville Local School District                  | Allen     | School | 0            | 1,089,588  | 0          | 0         | 0          | 1,089,588              |
| Pymatuning Valley Local School District             | Ashtabula | School | 17,628       | 2,190,694  | 105,403    | 107,697   | 1,595,573  | 4,016,995              |
| Alexander Local School District                     | Athens    | School | 1,306        | 2,413,483  | 0          | 114,363   | 4,031,898  | 6,561,050              |
| New Knoxville Local School District                 | Auglaize  | School | 0            | 923,725    | 30,871     | 253,912   | 0          | 1,208,508              |
| St. Marys City School District                      | Auglaize  | School | 0            | 6,289,093  | 0          | 0         | (10,530)   | 6,278,563              |
| Wapakoneta City School District                     | Auglaize  | School | 1,020        | 3,539,916  | 150,000    | 42,890    | 4,650,742  | 8,384,568              |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 0            | 1,488,345  | 23,538     | 52,403    | 2,530,897  | 4,095,183              |
| Georgetown Exempted Village School District         | Brown     | School | 3,992        | 880,323    | 118,169    | 67,753    | 1,431,681  | 2,501,918              |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 0            | 1,804,086  | 6,132      | 213,742   | 2,576,644  | 4,600,604              |
| Hamilton City School District                       | Butler    | School | 83,578       | 12,675,168 | 4,049,076  | 1,742,003 | 10,014,291 | 28,564,116             |
| Graham Local School District                        | Champaign | School | 0            | 3,171,815  | 0          | 135,113   | 4,979,791  | 8,286,719              |
| West Liberty-Salem Local School District            | Champaign | School | 0            | 455,045    | 11,327,120 | 121,765   | 2,839,768  | 14,743,698             |
| Ansonia Local School District                       | Darke     | School | 0            | 485,445    | 2,307      | 260,891   | 2,060,656  | 2,809,299              |
| Arcanum-Butler Local School District                | Darke     | School | 0            | 2,033,934  | 108,565    | 649,489   | 2,723,913  | 5,515,901              |
| Franklin-Monroe Local School District               | Darke     | School | 0            | 897,420    | 86         | 176,228   | 2,519,295  | 3,593,029              |
| Mississinawa Valley Local School District           | Darke     | School | 0            | 826,814    | 1,819      | 223,985   | 2,054,546  | 3,107,164              |
| Tri Village Local School District                   | Darke     | School | 0            | 1,094,660  | 70,834     | 80,043    | 2,636,959  | 3,882,496              |
| Versailles Exempted Village School District         | Darke     | School | 0            | 4,569,649  | 0          | 477,357   | 4,176,642  | 9,223,648              |
| Northeastern Local School District                  | Defiance  | School | 0            | 617,747    | 0          | 717,879   | 3,302,304  | 4,637,930              |
| Berne Union Local School District                   | Fairfield | School | 716          | 331,662    | 0          | 365,437   | 1,095,502  | 1,793,317              |
| Walnut Township Local School District               | Fairfield | School | 1,136        | 500,371    | 1,192      | 696,551   | 27,943     | 1,227,193              |
| Reynoldsburg City School District                   | Franklin  | School | 0            | 13,654,095 | 0          | 6,806,776 | 8,856,897  | 29,317,768             |
| Evergreen Local School District                     | Fulton    | School | 0            | 2,683,757  | 11,000     | 252,463   | 5,408,510  | 8,355,730              |
| Pike-Delta-York Local School District               | Fulton    | School | 0            | 2,785,062  | 0          | 111,621   | (12,025)   | 2,884,658              |
| Swanton Local School District                       | Fulton    | School | 0            | 2,319,754  | 0          | 1,365,818 | 6,241,665  | 9,927,237              |
| Newbury Local School District                       | Geauga    | School | 0            | 209,748    | 0          | 322,656   | 175,704    | 708,108                |
| Vanlue Local School District                        | Hancock   | School | 0            | 155,880    | 15,029     | 86,613    | 3,800,621  | 4,058,143              |
| Ada Exempted Village School District                | Hardin    | School | 3,433        | 1,662,579  | 0          | 77,805    | 1,481,431  | 3,225,248              |
| Hardin Northern Local School District               | Hardin    | School | 0            | 565,074    | 0          | 24,786    | 3,168,158  | 3,758,018              |
| Kenton City School District                         | Hardin    | School | 0            | 8,831,382  | 0          | 571,088   | 5,219,287  | 14,621,757             |
| Ridgemont Local School District                     | Hardin    | School | 17,119       | 11,031,321 | 0          | 144,724   | 1,631,787  | 12,824,951             |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**

**As of June 30, 2014**

**All Schools Reporting Under Cash**

| Fund Balances                                    |          |        |              |            |           |           |            |                                     |
|--------------------------------------------------|----------|--------|--------------|------------|-----------|-----------|------------|-------------------------------------|
| School                                           | County   | Type   | Nonspendable | Restricted | Committed | Assigned  | Unassigned | * Total Fund Balances<br>Deficits * |
| Upper Scioto Valley Local School District        | Hardin   | School | 0            | 541,352    | 463,690   | 52,098    | 2,275,922  | 3,333,062                           |
| Harrison Hills City School District              | Harrison | School | 286,180      | 897,522    | 0         | 828,309   | 5,705,515  | 7,717,526                           |
| Jackson City School District                     | Jackson  | School | 165,476      | 9,319,115  | 409,214   | 0         | 0          | 9,893,805                           |
| Oak Hill Union Local School District             | Jackson  | School | 0            | 3,892,659  | 1,474,231 | 88,481    | 7,469,882  | 12,925,253                          |
| Centerburg Local School District                 | Knox     | School | 0            | 1,819,647  | 0         | 1,479,942 | 1,835,832  | 5,135,421                           |
| Danville Local School District                   | Knox     | School | 0            | 461,973    | 0         | 29,338    | 3,450,574  | 3,941,885                           |
| East Knox Local School District                  | Knox     | School | 0            | 1,013,069  | 4,000     | 503,761   | 686,686    | 2,207,516                           |
| Fredericktown Local School District              | Knox     | School | 0            | 1,413,078  | 0         | 1,191,184 | 1,952,528  | 4,556,790                           |
| Mount Vernon City School District                | Knox     | School | 0            | 2,226,286  | 1,949     | 254,481   | 1,899,775  | 4,382,491                           |
| Fairport Harbor Exempted Village School District | Lake     | School | 0            | 102,915    | 0         | 219       | (226,923)  | (123,789)                           |
| Madison Local School District                    | Lake     | School | 4,697        | 2,730,274  | 15,041    | 762,444   | 100,605    | 3,613,061                           |
| Painesville City School District                 | Lake     | School | 0            | 6,529,652  | 433,222   | 250,675   | 1,943,694  | 9,157,243                           |
| Wickliffe City School District                   | Lake     | School | 0            | 281,451    | 0         | 196,134   | 5,495,480  | 5,973,065                           |
| Southwest Licking Local School District          | Licking  | School | 5,618        | 3,454,019  | 11,000    | 330,925   | 5,848,560  | 9,650,122                           |
| Bellefontaine City School District               | Logan    | School | 0            | 4,595,576  | 0         | 299,125   | 8,077,804  | 12,972,505                          |
| Indian Lake Local School District                | Logan    | School | 0            | 2,455,260  | 1,267,228 | 75,942    | 5,588,886  | 9,387,316                           |
| Clearview Local School District                  | Lorain   | School | 0            | 729,551    | 0         | 90,015    | 21,270     | 840,836                             |
| Maumee City School District                      | Lucas    | School | 0            | 2,340,455  | 111,000   | 770,850   | 3,078,866  | 6,301,171                           |
| Celina City School District                      | Mercer   | School | 0            | 1,658,497  | 955,886   | 0         | 0          | 2,614,383                           |
| Fort Recovery Local School District              | Mercer   | School | 2,342        | 1,017,012  | 122,662   | 611,010   | 2,796,419  | 4,549,445                           |
| Marion Local School District                     | Mercer   | School | 169          | 1,288,987  | 51,022    | 92,991    | 1,389,174  | 2,822,343                           |
| Parkway Local School District                    | Mercer   | School | 1,351        | 1,815,749  | 0         | 1,990,408 | 1,545,604  | 5,353,112                           |
| St. Henry Local School District                  | Mercer   | School | 0            | 540,249    | 0         | 79,190    | 3,781,279  | 4,400,718                           |
| Bradford Exempted Village School District        | Miami    | School | 14,251       | 664,634    | 0         | 196,085   | 3,471,071  | 4,346,041                           |
| Milton-Union Exempted Village School District    | Miami    | School | 0            | 7,298,462  | 38,727    | 234,551   | 6,255,909  | 13,827,649                          |
| Newton Local School District                     | Miami    | School | 0            | 1,228,861  | 0         | 26,937    | 2,010,790  | 3,266,588                           |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 0            | 1,093,103  | 1,059,538 | 236,257   | 3,288,392  | 5,677,290                           |
| Middle Bass Local School District                | Ottawa   | School | 0            | 0          | 0         | 0         | 562,907    | 562,907                             |
| North Bass Local School District                 | Ottawa   | School | 0            | 0          | 0         | 0         | 77,060     | 77,060                              |
| Put-in-bay Local School District                 | Ottawa   | School | 0            | 0          | 33,533    | 0         | 3,019,812  | 3,053,345                           |
| Antwerp Local School District                    | Paulding | School | 0            | 1,268,427  | 0         | 95,949    | 3,145,929  | 4,510,305                           |
| New Lexington City School District               | Perry    | School | 0            | 1,060,984  | 0         | 310,078   | 1,964,275  | 3,335,337                           |
| Northern Local School District                   | Perry    | School | 0            | 8,628,176  | 0         | 86,789    | 825,036    | 9,540,001                           |
| Southern Local School District                   | Perry    | School | 8,107        | 573,979    | 0         | 255,815   | 816,947    | 1,654,848                           |
| Eastern Local School District                    | Pike     | School | 0            | 933,234    | 75,102    | 27,043    | 2,012,001  | 3,047,380                           |
| Columbus Grove Local School District             | Putnam   | School | 0            | 4,598,661  | 0         | 321,872   | 3,934,190  | 8,854,723                           |
| Continental Local School District                | Putnam   | School | 0            | 826,674    | 0         | 5,461     | 3,626,300  | 4,458,435                           |
| Jennings Local School District                   | Putnam   | School | 0            | 0          | 0         | 118,208   | 610,944    | 729,152                             |
| Kalida Local School District                     | Putnam   | School | 0            | 0          | 0         | 1,447,612 | 2,817,702  | 4,265,314                           |
| Leipsic Local School District                    | Putnam   | School | 4,840        | 2,818,037  | 360,496   | 15,440    | 3,149,070  | 6,347,883                           |
| Pandora-Gilboa Local School District             | Putnam   | School | 0            | 1,049,712  | 5,431     | 232,655   | 2,928,584  | 4,216,382                           |
| Lexington Local School District                  | Richland | School | 0            | 200,283    | 0         | 241,133   | 4,160,021  | 4,601,437                           |
| Fostoria City School District                    | Seneca   | School | 0            | 2,318,022  | 0         | 220,710   | 651,976    | 3,190,708                           |
| Hopewell Loudon Local School District            | Seneca   | School | 0            | 950,989    | 748,938   | 1,792,821 | 3,276,906  | 6,769,654                           |

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental

As of June 30, 2014

All Schools Reporting Under Cash

| Fund Balances                                   |            |        |              |            |           |           |            | * Total Fund Balances |
|-------------------------------------------------|------------|--------|--------------|------------|-----------|-----------|------------|-----------------------|
| School                                          | County     | Type   | Nonspendable | Restricted | Committed | Assigned  | Unassigned | Deficits *            |
| New Riegel Local School District                | Seneca     | School | 0            | 574,561    | 13,860    | 293,914   | 2,174,571  | 3,056,906             |
| Old Fort Local School District                  | Seneca     | School | 0            | 227,147    | 0         | 118,577   | 648,020    | 993,744               |
| Fairlawn Local School District                  | Shelby     | School | 0            | 802,790    | 52,101    | 916,434   | 4,528,415  | 6,299,740             |
| Jackson Center Local School District            | Shelby     | School | 0            | 473,267    | 4,237     | 167,842   | 601,076    | 1,246,422             |
| Sidney City School District                     | Shelby     | School | 2,696        | 5,920,330  | 12,767    | 447,085   | 13,530,124 | 19,913,002            |
| Northwest Local School District                 | Stark      | School | 0            | 1,859,811  | 27,301    | 777,099   | 3,214,827  | 5,879,038             |
| Osnaburg Local School District                  | Stark      | School | 0            | 1,758,732  | 127,762   | 149,556   | 1,396,222  | 3,432,272             |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 0            | 2,884,649  | 0         | 33,381    | 2,453,937  | 5,371,967             |
| Van Wert City School District                   | Van Wert   | School | 25,000       | 2,450,685  | 0         | 109,462   | 2,676,872  | 5,262,019             |
| Wayne Local School District                     | Warren     | School | 0            | 1,233,333  | 868,702   | 324,948   | 6,614,606  | 9,041,589             |
| Fort Frye Local School District                 | Washington | School | 178          | 2,890,523  | 0         | 43,826    | 3,301,004  | 6,235,531             |
| Marietta City School District                   | Washington | School | 0            | 1,936,526  | 11,000    | 81,686    | 2,462,908  | 4,492,120             |
| Green Local School District                     | Wayne      | School | 475          | 6,370,051  | 55,864    | 1,839,300 | 430,304    | 8,695,994             |
| Northwestern Local School District              | Wayne      | School | 0            | 401,623    | 0         | 2,065,210 | 2,170,803  | 4,637,636             |
| Norwayne Local School District                  | Wayne      | School | 16,064       | 1,348,227  | 842       | 659,265   | 2,361,130  | 4,385,528             |
| Southeast Local School District                 | Wayne      | School | 448          | 1,137,842  | 0         | 286,592   | 3,359,025  | 4,783,907             |
| Triway Local School District                    | Wayne      | School | 3,319        | 836,416    | 0         | 53,586    | 475,309    | 1,368,630             |
| Elmwood Local School District                   | Wood       | School | 0            | 819,615    | 1,490,135 | 843,650   | 5,598,424  | 8,751,824             |
| Lake Local School District                      | Wood       | School | 3,800        | 1,335,354  | 0         | 403,313   | 331,249    | 2,073,716             |
| Northwood Local School District                 | Wood       | School | 0            | 1,023,621  | 249,366   | 284,151   | 4,166,460  | 5,723,598             |
| Carey Exempted Village School District          | Wyandot    | School | 0            | 17,209,285 | 1,165,191 | 317,013   | 4,930,822  | 23,622,311            |
| Mohawk Local School District                    | Wyandot    | School | 10,879       | 933,547    | 0         | 261,357   | 1,743,201  | 2,948,984             |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 0            | 337,699    | 250,406   | 1,095,971 | 2,150,008  | 3,834,084             |

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General

As of June 30, 2014

All Schools Reporting Under Cash

| Receipts                                            |           |        |                |              |                   |                     |                  |                            |         |                      |
|-----------------------------------------------------|-----------|--------|----------------|--------------|-------------------|---------------------|------------------|----------------------------|---------|----------------------|
| School                                              | County    | Type   | Property Taxes | Income Taxes | Intergovernmental | Investment Earnings | Tuition And Fees | Extracurricular Activities | Rentals | Charges For Services |
| Allen County Educational Service Center             | Allen     | ESC    | 0              | 0            | 670,417           | 380                 | 87,140           | 2,639                      | 0       | 6,351,661            |
| Bluffton Exempted Village School District           | Allen     | ESC    | 2,846,061      | 0            | 4,741,772         | 4,165               | 726,336          | 0                          | 0       | 0                    |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 0              | 0            | 5,270,342         | 3,907               | 543,905          | 0                          | 500     | 1,947,910            |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 0              | 0            | 598,425           | 9,039               | 277,316          | 0                          | 0       | 6,978,365            |
| Darke County Educational Service Center             | Darke     | ESC    | 0              | 0            | 594,897           | 4,388               | 0                | 0                          | 0       | 1,403,408            |
| Licking County Educational Service Center           | Licking   | ESC    | 0              | 0            | 942,365           | 1,112               | 292,213          | 0                          | 0       | 6,729,445            |
| Mercer County Educational Service Center            | Mercer    | ESC    | 0              | 0            | 612,243           | 3,099               | 69,740           | 7,110                      | 0       | 3,798,520            |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 0              | 0            | 255,911           | 411                 | 350,167          | 0                          | 0       | 3,262,256            |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 0              | 0            | 2,249,957         | 15,380              | 4,426,902        | 23,633                     | 333,885 | 4,870,424            |
| Tri County Educational Service Center               | Wayne     | ESC    | 0              | 0            | 1,417,964         | 938                 | 637,408          | 0                          | 0       | 11,276,339           |
| Allen East Local School District                    | Allen     | School | 2,278,797      | 0            | 5,690,572         | 4,839               | 799,888          | 7,276                      | 5,144   | 0                    |
| Perry Local School District                         | Allen     | School | 2,776,576      | 0            | 2,342,973         | 7,023               | 2,358,358        | 16,437                     | 76      | 0                    |
| Shawnee Local School District                       | Allen     | School | 10,877,877     | 0            | 8,183,729         | 60,001              | 1,796,691        | 37,374                     | 4,845   | 8,791                |
| Spencerville Local School District                  | Allen     | School | 1,824,640      | 1,073,124    | 5,230,298         | 6,073               | 749,115          | 1,486                      | 1,150   | 12                   |
| Pymatuning Valley Local School District             | Ashtabula | School | 3,747,056      | 7,813,507    | 0                 | 36,546              | 379,205          | 46,116                     | 650     | 12,673               |
| Alexander Local School District                     | Athens    | School | 4,014,093      | 0            | 10,380,654        | 88,799              | 1,085,516        | 3,120                      | 2,341   | 0                    |
| New Knoxville Local School District                 | Auglaize  | School | 1,022,296      | 784,509      | 2,090,581         | 9,198               | 260,411          | 0                          | 0       | 0                    |
| St. Marys City School District                      | Auglaize  | School | 6,291,849      | 0            | 12,211,140        | 5,704               | 764,046          | 65,151                     | 0       | 0                    |
| Wapakoneta City School District                     | Auglaize  | School | 5,943,315      | 2,023,351    | 15,932,987        | 78,783              | 883,943          | 7,202                      | 13,159  | 0                    |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 972,191        | 620,817      | 3,640,149         | 14,648              | 383,913          | 23,230                     | 0       | 0                    |
| Georgetown Exempted Village School District         | Brown     | School | 1,943,735      | 0            | 5,798,817         | 10,669              | 498,751          | 0                          | 0       | 0                    |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 2,065,955      | 0            | 7,409,160         | 3,275               | 265,658          | 31,258                     | 3,763   | 0                    |
| Hamilton City School District                       | Butler    | School | 17,494,221     | 0            | 61,712,166        | 42,279              | 1,698,951        | 145,603                    | 44,839  | 98,809               |
| Graham Local School District                        | Champaign | School | 4,556,204      | 0            | 11,417,406        | 8,135               | 890,244          | 0                          | 10,134  | 0                    |
| West Liberty-Salem Local School District            | Champaign | School | 2,450,343      | 2,069,624    | 6,545,771         | 6,003               | 1,990,715        | 93,641                     | 0       | 0                    |
| Ansonia Local School District                       | Darke     | School | 1,144,596      | 1,142,456    | 4,000,517         | 5,792               | 862,674          | 95,065                     | 0       | 0                    |
| Arcanum-Butler Local School District                | Darke     | School | 1,990,887      | 2,140,162    | 5,083,841         | 18,880              | 1,139,366        | 21,600                     | 0       | 0                    |
| Franklin-Monroe Local School District               | Darke     | School | 1,247,105      | 609,983      | 3,148,055         | 4,157               | 1,277,033        | 56,089                     | 1,657   | 3,951                |
| Mississinawa Valley Local School District           | Darke     | School | 1,237,925      | 1,169,941    | 4,693,191         | 1,466               | 351,557          | 66,016                     | 0       | 0                    |
| Tri Village Local School District                   | Darke     | School | 1,673,244      | 1,250,219    | 3,296,729         | 7,165               | 755,848          | 79,062                     | 3,090   | 45                   |
| Versailles Exempted Village School District         | Darke     | School | 2,483,224      | 1,690,892    | 7,064,667         | 11,980              | 279,126          | 26,052                     | 6,180   | 0                    |
| Northeastern Local School District                  | Defiance  | School | 6,118,346      | 0            | 3,322,144         | 17,543              | 1,167,785        | 30,178                     | 0       | 0                    |
| Berne Union Local School District                   | Fairfield | School | 2,858,549      | 1,081,541    | 3,762,555         | 3,811               | 518,135          | 12,623                     | 0       | 0                    |
| Walnut Township Local School District               | Fairfield | School | 3,201,983      | 1,281,696    | 1,761,147         | 2,499               | 401,347          | 0                          | 0       | 0                    |
| Reynoldsburg City School District                   | Franklin  | School | 21,543,190     | 4,724,184    | 32,115,980        | 14,308              | 2,789,975        | 82,604                     | 0       | 646,290              |
| Evergreen Local School District                     | Fulton    | School | 3,538,268      | 3,477,897    | 5,328,178         | 16,384              | 648,629          | 44,482                     | 11,810  | 0                    |
| Pike-Delta-York Local School District               | Fulton    | School | 4,176,945      | 0            | 7,833,722         | 2,336               | 589,680          | 0                          | 0       | 823                  |
| Swanton Local School District                       | Fulton    | School | 4,472,603      | 1,585,807    | 5,399,948         | 28,344              | 642,292          | 47,717                     | 0       | 0                    |
| Newbury Local School District                       | Geauga    | School | 5,555,491      | 0            | 2,149,481         | 4,943               | 216,437          | 29,841                     | 0       | 10,400               |
| Vanlue Local School District                        | Hancock   | School | 1,054,101      | 520,401      | 1,615,136         | 8,407               | 440,450          | 0                          | 0       | 0                    |
| Ada Exempted Village School District                | Hardin    | School | 1,714,903      | 998,806      | 4,612,739         | 7,265               | 607,252          | 0                          | 0       | 13,908               |
| Hardin Northern Local School District               | Hardin    | School | 1,175,424      | 1,028,977    | 2,573,763         | 5,669               | 386,501          | 0                          | 0       | 0                    |



**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General**

**As of June 30, 2014**

**All Schools Reporting Under Cash**

| Receipts                                         |          |        |                |              |                   |                     |                  |                            |         |                      |
|--------------------------------------------------|----------|--------|----------------|--------------|-------------------|---------------------|------------------|----------------------------|---------|----------------------|
| School                                           | County   | Type   | Property Taxes | Income Taxes | Intergovernmental | Investment Earnings | Tuition And Fees | Extracurricular Activities | Rentals | Charges For Services |
| Kenton City School District                      | Hardin   | School | 3,849,078      | 2,926,740    | 10,404,828        | 10,446              | 1,150,244        | 0                          | 0       | 59,658               |
| Ridgemont Local School District                  | Hardin   | School | 1,349,451      | 1,018,068    | 2,589,157         | 2,187               | 660,978          | 53,582                     | 0       | 0                    |
| Upper Scioto Valley Local School District        | Hardin   | School | 1,616,371      | 360,447      | 4,732,248         | 18,332              | 96,315           | 2,731                      | 33,750  | 0                    |
| Harrison Hills City School District              | Harrison | School | 5,202,948      | 0            | 11,113,835        | 3,159               | 267,978          | 42,263                     | 16,930  | 0                    |
| Jackson City School District                     | Jackson  | School | 4,771,504      | 0            | 15,530,295        | 83,882              | 1,129,175        | 57,145                     | 34,339  | 53,593               |
| Oak Hill Union Local School District             | Jackson  | School | 1,978,891      | 0            | 8,972,203         | 34,203              | 627,301          | 35,594                     | 0       | 0                    |
| Centerburg Local School District                 | Knox     | School | 2,402,964      | 1,159,238    | 5,702,967         | 7,445               | 275,305          | 29,744                     | 10,431  | 0                    |
| Danville Local School District                   | Knox     | School | 1,248,454      | 1,033,322    | 3,486,956         | 34,669              | 794,501          | 0                          | 2,295   | 0                    |
| East Knox Local School District                  | Knox     | School | 4,469,543      | 0            | 4,870,119         | 5,380               | 630,177          | 53,354                     | 260     | 0                    |
| Fredericktown Local School District              | Knox     | School | 3,241,189      | 0            | 5,037,190         | 1,753               | 1,008,945        | 78,115                     | 17,482  | 4,704                |
| Mount Vernon City School District                | Knox     | School | 14,561,843     | 0            | 16,470,701        | 2,111               | 1,396,853        | 66,925                     | 10,943  | 0                    |
| Fairport Harbor Exempted Village School District | Lake     | School | 2,579,582      | 0            | 1,654,197         | 43                  | 1,118,733        | 0                          | 0       | 0                    |
| Madison Local School District                    | Lake     | School | 8,701,692      | 0            | 14,660,565        | 284                 | 1,505,054        | 129,915                    | 0       | 0                    |
| Painesville City School District                 | Lake     | School | 7,026,080      | 0            | 22,145,998        | 11,653              | 1,193,494        | 83,114                     | 0       | 14,712               |
| Wickliffe City School District                   | Lake     | School | 11,461,451     | 0            | 5,687,140         | 55,143              | 161,108          | 147,892                    | 0       | 0                    |
| Southwest Licking Local School District          | Licking  | School | 14,173,316     | 4,801,339    | 14,515,699        | 8,456               | 596,434          | 194,355                    | 0       | 93,965               |
| Bellefontaine City School District               | Logan    | School | 6,913,367      | 0            | 14,530,017        | 25,037              | 1,078,122        | 44,254                     | 22,534  | 0                    |
| Indian Lake Local School District                | Logan    | School | 9,357,641      | 0            | 6,119,587         | 1,113               | 965,344          | 0                          | 2,080   | 0                    |
| Clearview Local School District                  | Lorain   | School | 2,666,713      | 0            | 7,929,229         | 1,191               | 3,622,315        | 41,008                     | 0       | 0                    |
| Maumee City School District                      | Lucas    | School | 18,506,219     | 0            | 9,626,590         | 17,562              | 498,582          | 3,104                      | 0       | 0                    |
| Celina City School District                      | Mercer   | School | 11,142,570     | 2,458,115    | 12,759,347        | 30,915              | 1,231,670        | 178,150                    | 0       | 119,447              |
| Fort Recovery Local School District              | Mercer   | School | 1,721,684      | 2,061,847    | 5,289,956         | 9,271               | 340,179          | 154,446                    | 1,550   | 0                    |
| Marion Local School District                     | Mercer   | School | 2,500,355      | 0            | 4,873,848         | 17,869              | 388,785          | 25,633                     | 9,746   | 0                    |
| Parkway Local School District                    | Mercer   | School | 2,406,524      | 1,275,269    | 6,081,942         | 29,182              | 684,928          | 107,292                    | 1,410   | 0                    |
| St. Henry Local School District                  | Mercer   | School | 2,611,576      | 0            | 5,838,484         | 24,563              | 178,028          | 152,134                    | 5,447   | 0                    |
| Bradford Exempted Village School District        | Miami    | School | 839,672        | 939,795      | 3,544,356         | 4,827               | 310,662          | 34,624                     | 60      | 0                    |
| Milton-Union Exempted Village School District    | Miami    | School | 4,958,575      | 169,013      | 7,010,528         | 69,449              | 1,130,567        | 69,039                     | 0       | 0                    |
| Newton Local School District                     | Miami    | School | 1,251,022      | 1,291,710    | 2,322,322         | 1,264               | 683,102          | 26,007                     | 1,975   | 0                    |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 8,699,048      | 0            | 8,650,648         | 19,606              | 817,962          | 129,410                    | 7,368   | 0                    |
| Middle Bass Local School District                | Ottawa   | School | 314,108        | 0            | 0                 | 317                 | 0                | 0                          | 0       | 0                    |
| North Bass Local School District                 | Ottawa   | School | 13,320         | 0            | 20,597            | 0                   | 0                | 0                          | 0       | 0                    |
| Put-in-bay Local School District                 | Ottawa   | School | 2,281,871      | 0            | 222,247           | 3,030               | 136,483          | 0                          | 0       | 0                    |
| Antwerp Local School District                    | Paulding | School | 1,367,986      | 1,083,390    | 3,883,679         | 18,280              | 453,990          | 11,109                     | 425     | 0                    |
| New Lexington City School District               | Perry    | School | 2,860,969      | 0            | 14,676,246        | 7,153               | 766,300          | 0                          | 0       | 0                    |
| Northern Local School District                   | Perry    | School | 6,734,721      | 0            | 12,821,588        | 156                 | 875,717          | 132,760                    | 0       | 572,987              |
| Southern Local School District                   | Perry    | School | 1,010,041      | 0            | 6,900,836         | 4,747               | 108,169          | 3,784                      | 0       | 0                    |
| Eastern Local School District                    | Pike     | School | 1,021,810      | 0            | 6,792,866         | 8,667               | 570,225          | 14,309                     | 8,100   | 5,418                |
| Columbus Grove Local School District             | Putnam   | School | 1,844,716      | 1,191,544    | 4,879,891         | 4,695               | 275,327          | 0                          | 0       | 24,887               |
| Continental Local School District                | Putnam   | School | 1,045,153      | 690,242      | 3,618,108         | 13,936              | 315,205          | 21,175                     | 7,138   | 6,573                |
| Jennings Local School District                   | Putnam   | School | 795,636        | 397,715      | 1,968,426         | 1,711               | 456,680          | 0                          | 0       | 31,436               |
| Kalida Local School District                     | Putnam   | School | 1,454,887      | 1,538,114    | 2,810,156         | 4,199               | 298,942          | 19,360                     | 0       | 41,313               |
| Leipsic Local School District                    | Putnam   | School | 1,780,757      | 375,187      | 4,254,997         | 1,948               | 23,040           | 8,723                      | 0       | 0                    |
| Pandora-Gilboa Local School District             | Putnam   | School | 1,452,848      | 1,520,646    | 3,077,782         | 5,289               | 247,634          | 26,441                     | 435     | 0                    |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

**Receipts**

| School                                          | County     | Type   | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition And<br>Fees | Extracurricular<br>Activities | Rentals | Charges For<br>Services |
|-------------------------------------------------|------------|--------|-------------------|-----------------|-------------------|------------------------|---------------------|-------------------------------|---------|-------------------------|
| Lexington Local School District                 | Richland   | School | 10,971,066        | 0               | 11,309,983        | 6,615                  | 178,918             | 41,196                        | 2,963   | 0                       |
| Fostoria City School District                   | Seneca     | School | 6,239,840         | 0               | 12,995,345        | 10,491                 | 282,775             | 0                             | 0       | 23,321                  |
| Hopewell Loudon Local School District           | Seneca     | School | 2,546,044         | 462,500         | 2,424,408         | 17,418                 | 1,765,304           | 0                             | 2,637   | 0                       |
| New Riegel Local School District                | Seneca     | School | 773,587           | 693,265         | 2,002,573         | 16,908                 | 363,065             | 35,813                        | 794     | 0                       |
| Old Fort Local School District                  | Seneca     | School | 1,096,460         | 517,703         | 1,966,493         | 2,053                  | 984,563             | 9,555                         | 850     | 0                       |
| Fairlawn Local School District                  | Shelby     | School | 1,031,709         | 413,491         | 2,517,028         | 9,197                  | 1,639,258           | 0                             | 0       | 0                       |
| Jackson Center Local School District            | Shelby     | School | 1,249,759         | 570,699         | 2,383,470         | 275                    | 519,791             | 19,807                        | 4,500   | 0                       |
| Sidney City School District                     | Shelby     | School | 12,861,532        | 0               | 19,651,062        | 26,578                 | 846,106             | 91,656                        | 22,211  | 0                       |
| Northwest Local School District                 | Stark      | School | 6,261,384         | 2,883,933       | 9,778,783         | 1,692                  | 64,421              | 120,543                       | 0       | 0                       |
| Osnaburg Local School District                  | Stark      | School | 2,154,517         | 0               | 4,347,685         | 5,401                  | 526,846             | 111,515                       | 0       | 0                       |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 2,351,268         | 0               | 2,844,651         | 1,639                  | 229,605             | 25,216                        | 0       | 0                       |
| Van Wert City School District                   | Van Wert   | School | 4,974,841         | 2,671,759       | 11,214,788        | 28,209                 | 996,127             | 43,364                        | 43,025  | 513,021                 |
| Wayne Local School District                     | Warren     | School | 8,007,839         | 0               | 5,211,816         | 22,276                 | 667,278             | 0                             | 19,561  | 0                       |
| Fort Frye Local School District                 | Washington | School | 5,300,322         | 0               | 4,656,513         | 23,664                 | 560,903             | 42,656                        | 8,858   | 0                       |
| Marietta City School District                   | Washington | School | 12,118,679        | 0               | 10,607,781        | 7,282                  | 1,014,190           | 35,814                        | 0       | 0                       |
| Green Local School District                     | Wayne      | School | 3,740,802         | 0               | 5,786,997         | 2,523                  | 771,152             | 102,157                       | 10,931  | 19,283                  |
| Northwestern Local School District              | Wayne      | School | 4,360,480         | 0               | 7,272,495         | 3,354                  | 1,176,567           | 135,216                       | 75      | 0                       |
| Norwayne Local School District                  | Wayne      | School | 3,154,136         | 47,631          | 6,665,645         | 50,132                 | 982,252             | 54,294                        | 9,170   | 0                       |
| Southeast Local School District                 | Wayne      | School | 8,047,285         | 0               | 6,275,193         | 4,520                  | 870,806             | 115,673                       | 3,655   | 69,434                  |
| Triway Local School District                    | Wayne      | School | 6,248,877         | 1,086,875       | 8,180,448         | 741                    | 620,493             | 0                             | 146     | 0                       |
| Elmwood Local School District                   | Wood       | School | 2,396,534         | 1,683,057       | 6,902,937         | 34,536                 | 530,463             | 77,934                        | 10,036  | 0                       |
| Lake Local School District                      | Wood       | School | 7,372,106         | 0               | 6,433,372         | 879                    | 379,920             | 140,101                       | 5,000   | 3,573                   |
| Northwood Local School District                 | Wood       | School | 5,516,180         | 0               | 3,697,536         | 29,545                 | 857,092             | 28,745                        | 0       | 0                       |
| Carey Exempted Village School District          | Wyandot    | School | 1,783,353         | 1,106,338       | 4,854,861         | 31,467                 | 405,331             | 22,748                        | 990     | 0                       |
| Mohawk Local School District                    | Wyandot    | School | 2,329,192         | 1,355,700       | 5,000,851         | 3,208                  | 828,752             | 28,056                        | 12,405  | 0                       |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 4,793,705         | 3,127,693       | 7,153,507         | 6,924                  | 639,477             | 132                           | 0       | 0                       |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Receipts                                            |           |        |               |           |               |          |            | Disbursements |           |            |
|-----------------------------------------------------|-----------|--------|---------------|-----------|---------------|----------|------------|---------------|-----------|------------|
|                                                     |           |        |               |           |               |          |            | Current       |           |            |
|                                                     |           |        |               |           |               |          |            | Instruction   |           |            |
| School                                              | County    | Type   | Contributions |           | Payment In    | Other    | * Total    | Regular       | Special   | Vocational |
|                                                     |           |        | And           | Lieu Of   |               |          |            |               |           |            |
|                                                     |           |        | Donations     | Taxes     | Miscellaneous | Receipts | Receipts * |               |           |            |
| Allen County Educational Service Center             | Allen     | ESC    | 0             | 0         | 92,797        | 0        | 7,205,034  | 410,146       | 3,009,859 | 0          |
| Bluffton Exempted Village School District           | Allen     | ESC    | 0             | 0         | 77,836        | 0        | 8,396,170  | 4,159,339     | 457,154   | 33,119     |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 0             | 0         | 93,382        | 0        | 7,859,946  | 203,855       | 2,518,297 | 0          |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 0             | 0         | 250,669       | 0        | 8,113,814  | 2,021,160     | 2,878,117 | 0          |
| Darke County Educational Service Center             | Darke     | ESC    | 0             | 0         | 35,321        | 0        | 2,038,014  | 1,068         | 845,791   | 0          |
| Licking County Educational Service Center           | Licking   | ESC    | 22,189        | 0         | 0             | 58,930   | 8,046,254  | 0             | 3,568,838 | 0          |
| Mercer County Educational Service Center            | Mercer    | ESC    | 0             | 0         | 21,149        | 0        | 4,511,861  | 1,196         | 2,478,416 | 0          |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 490           | 0         | 8,405         | 0        | 3,877,640  | 6,438         | 1,813,849 | 0          |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 888           | 0         | 0             | 113,909  | 12,034,978 | 266,728       | 3,740,353 | 0          |
| Tri County Educational Service Center               | Wayne     | ESC    | 200           | 0         | 36,998        | 0        | 13,369,847 | 608,498       | 3,407,210 | 0          |
| Allen East Local School District                    | Allen     | School | 4,857         | 0         | 65,194        | 0        | 8,856,567  | 4,079,563     | 532,321   | 0          |
| Perry Local School District                         | Allen     | School | 3,932         | 0         | 40,561        | 0        | 7,545,936  | 3,135,120     | 723,119   | 0          |
| Shawnee Local School District                       | Allen     | School | 18,652        | 0         | 185,071       | 0        | 21,173,031 | 9,413,061     | 1,798,490 | 0          |
| Spencerville Local School District                  | Allen     | School | 3,804         | 0         | 32,834        | 0        | 8,922,536  | 3,688,705     | 654,343   | 75,297     |
| Pymatuning Valley Local School District             | Ashtabula | School | 98,500        | 0         | 88,580        | 0        | 12,222,833 | 5,018,984     | 1,296,536 | 176,297    |
| Alexander Local School District                     | Athens    | School | 0             | 0         | 91,155        | 8,385    | 15,674,063 | 2,913,699     | 981,713   | 146,066    |
| New Knoxville Local School District                 | Auglaize  | School | 13,552        | 0         | 35,651        | 0        | 4,216,198  | 2,519,649     | 193,876   | 0          |
| St. Marys City School District                      | Auglaize  | School | 0             | 0         | 224,300       | 0        | 19,562,190 | 9,185,334     | 2,107,541 | 957,265    |
| Wapakoneta City School District                     | Auglaize  | School | 10,276        | 0         | 138,296       | 0        | 25,031,312 | 12,070,571    | 2,033,701 | 332,590    |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 0             | 0         | 65,545        | 0        | 5,720,493  | 2,324,370     | 471,253   | 193,655    |
| Georgetown Exempted Village School District         | Brown     | School | 0             | 0         | 18,416        | 0        | 8,270,388  | 4,168,539     | 779,733   | 159,276    |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 565           | 0         | 59,701        | 0        | 9,839,335  | 3,894,566     | 938,587   | 420,350    |
| Hamilton City School District                       | Butler    | School | 29,254        | 0         | 0             | 138,245  | 81,404,367 | 44,616,276    | 9,526,197 | 1,120,920  |
| Graham Local School District                        | Champaign | School | 0             | 0         | 335,621       | 0        | 17,217,744 | 5,583,447     | 2,066,281 | (1,392)    |
| West Liberty-Salem Local School District            | Champaign | School | 0             | 0         | 234,253       | 12,232   | 13,402,582 | 4,677,722     | 2,297,756 | 172,502    |
| Ansonia Local School District                       | Darke     | School | 4,700         | 0         | 27,830        | 0        | 7,283,630  | 3,022,986     | 760,624   | 224,602    |
| Arcanum-Butler Local School District                | Darke     | School | 18,068        | 0         | 22,548        | 0        | 10,435,352 | 5,013,586     | 862,293   | 81,510     |
| Franklin-Monroe Local School District               | Darke     | School | 9,490         | 0         | 22            | 0        | 6,357,542  | 3,118,782     | 493,377   | 83,683     |
| Mississinawa Valley Local School District           | Darke     | School | 0             | 0         | 25,457        | 0        | 7,545,553  | 3,342,476     | 861,900   | 16,082     |
| Tri Village Local School District                   | Darke     | School | 20,589        | 0         | 55,993        | 0        | 7,141,984  | 3,236,925     | 482,870   | 0          |
| Versailles Exempted Village School District         | Darke     | School | 7,227         | 21,570    | 15,929        | 0        | 11,606,847 | 5,697,710     | 968,978   | 245,320    |
| Northeastern Local School District                  | Defiance  | School | 3,596         | 68,356    | 20,326        | 0        | 10,748,274 | 4,458,453     | 729,305   | 139,306    |
| Berne Union Local School District                   | Fairfield | School | 0             | 0         | 83,741        | 0        | 8,320,955  | 3,511,025     | 1,151,486 | 70,515     |
| Walnut Township Local School District               | Fairfield | School | 28            | 0         | 88,953        | 0        | 6,737,653  | 3,529,573     | 918,350   | 79,037     |
| Reynoldsburg City School District                   | Franklin  | School | 0             | 1,635,577 | 0             | 489,781  | 64,041,889 | 29,532,849    | 6,098,585 | 122,279    |
| Evergreen Local School District                     | Fulton    | School | 18,990        | 0         | 3,265         | 33,744   | 13,121,647 | 5,172,360     | 1,565,191 | 139,919    |
| Pike-Delta-York Local School District               | Fulton    | School | 5,502         | 57,732    | 134,499       | 0        | 12,801,239 | 5,939,134     | 1,686,237 | 142,688    |
| Swanton Local School District                       | Fulton    | School | 0             | 0         | 99,154        | 0        | 12,275,865 | 5,187,230     | 1,630,497 | 146        |
| Newbury Local School District                       | Geauga    | School | 13,329        | 0         | 250,170       | 0        | 8,230,092  | 3,933,436     | 1,183,460 | 91,546     |
| Vanlue Local School District                        | Hancock   | School | 2,125         | 0         | 15,349        | 0        | 3,655,969  | 1,359,786     | 374,704   | 20,036     |
| Ada Exempted Village School District                | Hardin    | School | 5,236         | 0         | 42,617        | 0        | 8,002,726  | 4,149,264     | 539,355   | 94,756     |
| Hardin Northern Local School District               | Hardin    | School | 0             | 0         | 0             | 38,976   | 5,209,310  | 2,583,607     | 312,387   | 259,076    |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Receipts                                         |          |        |                             |                          |               |                |                    | Disbursements |           |            |
|--------------------------------------------------|----------|--------|-----------------------------|--------------------------|---------------|----------------|--------------------|---------------|-----------|------------|
|                                                  |          |        |                             |                          |               |                |                    | Current       |           |            |
|                                                  |          |        |                             |                          |               |                |                    | Instruction   |           |            |
| School                                           | County   | Type   | Contributions And Donations | Payment In Lieu Of Taxes | Miscellaneous | Other Receipts | * Total Receipts * | Regular       | Special   | Vocational |
| Kenton City School District                      | Hardin   | School | 1,163                       | 0                        | 314,004       | 0              | 18,716,161         | 8,987,934     | 2,384,324 | 188,562    |
| Ridgemont Local School District                  | Hardin   | School | 440                         | 0                        | 46,683        | 15,923         | 5,736,469          | 2,525,097     | 413,193   | 171,671    |
| Upper Scioto Valley Local School District        | Hardin   | School | 1,606                       | 0                        | 10,175        | 31,818         | 6,903,793          | 3,009,759     | 649,738   | 4,772      |
| Harrison Hills City School District              | Harrison | School | 24,823                      | 0                        | 15,779        | 116,905        | 16,804,620         | 7,357,349     | 1,487,048 | 256,204    |
| Jackson City School District                     | Jackson  | School | 0                           | 0                        | 88,769        | 0              | 21,748,702         | 9,498,374     | 2,843,567 | 0          |
| Oak Hill Union Local School District             | Jackson  | School | 3,756                       | 0                        | 62,374        | 0              | 11,714,322         | 5,419,476     | 992,650   | 93,772     |
| Centerburg Local School District                 | Knox     | School | 7,896                       | 0                        | 23,789        | 0              | 9,619,779          | 4,703,632     | 946,088   | 121,229    |
| Danville Local School District                   | Knox     | School | 1,200                       | 0                        | 87,870        | 0              | 6,689,267          | 2,659,199     | 647,288   | 144,268    |
| East Knox Local School District                  | Knox     | School | 532                         | 0                        | 107,218       | 22,333         | 10,158,916         | 3,042,980     | 855,262   | 174,606    |
| Fredericktown Local School District              | Knox     | School | 0                           | 0                        | 82,275        | 0              | 9,471,653          | 4,470,325     | 1,136,386 | 156,931    |
| Mount Vernon City School District                | Knox     | School | 54,619                      | 265,352                  | 190,845       | 0              | 33,020,192         | 17,128,811    | 2,491,367 | 333,854    |
| Fairport Harbor Exempted Village School District | Lake     | School | 0                           | 0                        | 91,224        | 0              | 5,443,779          | 2,522,551     | 529,408   | 0          |
| Madison Local School District                    | Lake     | School | 0                           | 0                        | 166,351       | 0              | 25,163,861         | 12,770,094    | 3,440,065 | 94,171     |
| Painesville City School District                 | Lake     | School | 0                           | 0                        | 618,359       | 0              | 31,093,410         | 11,053,332    | 4,292,413 | 232,211    |
| Wickliffe City School District                   | Lake     | School | 0                           | 0                        | 574,387       | 49,519         | 18,136,640         | 7,465,985     | 2,695,912 | 6,282      |
| Southwest Licking Local School District          | Licking  | School | 0                           | 126,250                  | 259,701       | 0              | 34,769,515         | 13,844,378    | 4,541,769 | 6,949      |
| Bellefontaine City School District               | Logan    | School | 27,493                      | 0                        | 272,080       | 0              | 22,912,904         | 11,816,480    | 2,219,961 | 402,839    |
| Indian Lake Local School District                | Logan    | School | 0                           | 0                        | 76,001        | 9,631          | 16,531,397         | 6,933,828     | 1,230,045 | 171,955    |
| Clearview Local School District                  | Lorain   | School | 0                           | 0                        | 73,175        | 0              | 14,333,631         | 8,112,235     | 1,215,581 | 176,845    |
| Maumee City School District                      | Lucas    | School | 0                           | 0                        | 495,852       | 0              | 29,147,909         | 14,188,133    | 2,409,114 | 112,984    |
| Celina City School District                      | Mercer   | School | 32,191                      | 0                        | 223,990       | 0              | 28,176,395         | 13,928,718    | 3,794,553 | 965,412    |
| Fort Recovery Local School District              | Mercer   | School | 21,202                      | 0                        | 32,687        | 0              | 9,632,822          | 4,488,979     | 1,218,365 | 307,632    |
| Marion Local School District                     | Mercer   | School | 165                         | 0                        | 45,130        | 0              | 7,861,531          | 3,992,768     | 908,123   | 106,862    |
| Parkway Local School District                    | Mercer   | School | 4,828                       | 0                        | 43,775        | 0              | 10,635,150         | 5,131,424     | 1,780,018 | 217,173    |
| St. Henry Local School District                  | Mercer   | School | 4,900                       | 31,199                   | 96,675        | 0              | 8,943,006          | 4,559,189     | 1,110,762 | 230,575    |
| Bradford Exempted Village School District        | Miami    | School | 10,939                      | 0                        | 2,329         | 94,130         | 5,781,394          | 2,489,339     | 718,196   | 0          |
| Milton-Union Exempted Village School District    | Miami    | School | 1                           | 0                        | 14,157        | 0              | 13,421,329         | 6,481,899     | 1,163,626 | 85,541     |
| Newton Local School District                     | Miami    | School | 0                           | 0                        | 19,054        | 0              | 5,596,456          | 2,785,092     | 271,442   | 486        |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 6,516                       | 0                        | 38,203        | 0              | 18,368,761         | 7,760,232     | 1,646,646 | 8,556      |
| Middle Bass Local School District                | Ottawa   | School | 0                           | 0                        | 0             | 3,003          | 317,428            | 0             | 0         | 0          |
| North Bass Local School District                 | Ottawa   | School | 0                           | 0                        | 0             | 4,376          | 38,293             | 0             | 0         | 0          |
| Put-in-bay Local School District                 | Ottawa   | School | 0                           | 0                        | 243           | 3,635          | 2,647,509          | 1,429,289     | 94,809    | 0          |
| Antwerp Local School District                    | Paulding | School | 0                           | 0                        | 26,165        | 0              | 6,845,024          | 3,072,289     | 476,940   | 0          |
| New Lexington City School District               | Perry    | School | 0                           | 0                        | 0             | 336,889        | 18,647,557         | 8,187,460     | 2,882,880 | 596,880    |
| Northern Local School District                   | Perry    | School | 0                           | 0                        | 0             | 142,367        | 21,280,296         | 8,428,332     | 2,264,089 | 323,463    |
| Southern Local School District                   | Perry    | School | 0                           | 0                        | 191,032       | 0              | 8,218,609          | 3,459,602     | 1,108,979 | 183,049    |
| Eastern Local School District                    | Pike     | School | 3,587                       | 0                        | 40,491        | 0              | 8,465,473          | 3,068,600     | 957,590   | 163        |
| Columbus Grove Local School District             | Putnam   | School | 14,040                      | 0                        | 40,126        | 275            | 8,275,501          | 4,324,732     | 974,354   | 138,275    |
| Continental Local School District                | Putnam   | School | 65                          | 0                        | 38,283        | 0              | 5,755,878          | 2,848,309     | 828,511   | 136,935    |
| Jennings Local School District                   | Putnam   | School | 1,830                       | 0                        | 12,918        | 0              | 3,666,352          | 1,932,138     | 198,425   | 4,012      |
| Kalida Local School District                     | Putnam   | School | 8,539                       | 0                        | 29,438        | 0              | 6,204,948          | 2,812,177     | 380,505   | 69,735     |
| Leipsic Local School District                    | Putnam   | School | 13,900                      | 0                        | 13,181        | 0              | 6,471,733          | 2,949,472     | 855,466   | 270,988    |
| Pandora-Gilboa Local School District             | Putnam   | School | 13,758                      | 0                        | 1,201         | 0              | 6,346,034          | 3,176,380     | 473,547   | 154,356    |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Receipts                                        |            |        |               |            |               |          |            | Disbursements |           |            |
|-------------------------------------------------|------------|--------|---------------|------------|---------------|----------|------------|---------------|-----------|------------|
|                                                 |            |        |               |            |               |          |            | Current       |           |            |
|                                                 |            |        |               |            |               |          |            | Instruction   |           |            |
| School                                          | County     | Type   | Contributions | Payment In | Miscellaneous | Other    | * Total    | Regular       | Special   | Vocational |
|                                                 |            |        | And           | Lieu Of    |               |          |            |               |           |            |
|                                                 |            |        | Donations     | Taxes      |               | Receipts | Receipts * |               |           |            |
| Lexington Local School District                 | Richland   | School | 8,713         | 0          | 0             | 160,278  | 22,679,732 | 9,975,356     | 3,051,339 | 0          |
| Fostoria City School District                   | Seneca     | School | 6,951         | 40,000     | 131,387       | 0        | 19,730,110 | 10,059,206    | 2,516,576 | 227,390    |
| Hopewell Loudon Local School District           | Seneca     | School | 0             | 255,595    | 60,027        | 0        | 7,533,933  | 3,845,226     | 946,789   | 418        |
| New Riegel Local School District                | Seneca     | School | 1,263         | 0          | 45,395        | 0        | 3,932,663  | 1,885,139     | 262,518   | 2,321      |
| Old Fort Local School District                  | Seneca     | School | 515           | 0          | 112,457       | 0        | 4,690,649  | 2,169,786     | 340,392   | 53,034     |
| Fairlawn Local School District                  | Shelby     | School | 0             | 0          | 24,958        | 0        | 5,635,641  | 1,978,498     | 404,874   | 0          |
| Jackson Center Local School District            | Shelby     | School | 16,556        | 0          | 45,947        | 87,987   | 4,898,791  | 2,811,133     | 359,030   | 262        |
| Sidney City School District                     | Shelby     | School | 7,622         | 17,951     | 188,511       | 0        | 33,713,229 | 16,593,665    | 3,619,572 | 112,194    |
| Northwest Local School District                 | Stark      | School | 0             | 0          | 0             | 61,339   | 19,172,095 | 8,320,223     | 2,352,211 | 68,772     |
| Osnaburg Local School District                  | Stark      | School | 0             | 0          | 0             | 103,789  | 7,249,753  | 3,176,313     | 493,928   | 181,377    |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 5,869         | 0          | 23,200        | 56,418   | 5,537,866  | 2,971,813     | 412,545   | 86,292     |
| Van Wert City School District                   | Van Wert   | School | 40,380        | 175,589    | 120,419       | 0        | 20,821,522 | 11,323,716    | 2,585,453 | 23,272     |
| Wayne Local School District                     | Warren     | School | 0             | 0          | 171,843       | 0        | 14,100,613 | 6,729,418     | 1,504,276 | 56,718     |
| Fort Frye Local School District                 | Washington | School | 4,451         | 0          | 21,528        | 0        | 10,618,895 | 4,076,721     | 886,310   | 176,110    |
| Marietta City School District                   | Washington | School | 16,034        | 0          | 341,871       | 0        | 24,141,651 | 11,513,582    | 2,446,690 | 59,138     |
| Green Local School District                     | Wayne      | School | 6,389         | 0          | 116,987       | 0        | 10,557,221 | 5,713,220     | 692,380   | 133,459    |
| Northwestern Local School District              | Wayne      | School | 0             | 0          | 30,644        | 0        | 12,978,831 | 5,787,748     | 1,245,351 | 639,947    |
| Norwayne Local School District                  | Wayne      | School | 5,040         | 0          | 48,654        | 0        | 11,016,954 | 4,956,636     | 1,091,255 | 201,867    |
| Southeast Local School District                 | Wayne      | School | 27,779        | 0          | 162,743       | 0        | 15,577,088 | 2,668,616     | 748,008   | 127,177    |
| Triway Local School District                    | Wayne      | School | 0             | 0          | 0             | 187,811  | 16,325,391 | 7,925,300     | 1,753,874 | 334,551    |
| Elmwood Local School District                   | Wood       | School | 43,325        | 0          | 199,664       | 0        | 11,878,486 | 5,303,960     | 1,435,824 | 245,130    |
| Lake Local School District                      | Wood       | School | 17,724        | 0          | 39,453        | 0        | 14,392,128 | 7,156,730     | 1,596,387 | 76,217     |
| Northwood Local School District                 | Wood       | School | 0             | 80,050     | 0             | 114,762  | 10,323,910 | 4,786,844     | 1,055,707 | 184,427    |
| Carey Exempted Village School District          | Wyandot    | School | 18,100        | 0          | 78,117        | 15,355   | 8,316,660  | 3,751,302     | 1,079,529 | 457,222    |
| Mohawk Local School District                    | Wyandot    | School | 18,789        | 0          | 17,066        | 31,702   | 9,625,721  | 4,179,131     | 585,758   | 119,008    |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 0             | 5,408      | 0             | 243,930  | 15,970,776 | 6,807,665     | 1,343,744 | 123,162    |

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General

As of June 30, 2014

All Schools Reporting Under Cash

|                                                     |           |        | Disbursements (Continued) |                               |                   |                  |                     |                    |                |           |
|-----------------------------------------------------|-----------|--------|---------------------------|-------------------------------|-------------------|------------------|---------------------|--------------------|----------------|-----------|
|                                                     |           |        | Current (Continued)       |                               |                   |                  |                     |                    |                |           |
|                                                     |           |        | Instruction (Continued)   |                               |                   | Support Services |                     |                    |                |           |
| School                                              | County    | Type   | Adult Or Continuing       | Student Intervention Services | Other Instruction | Pupils           | Instructional Staff | Board Of Education | Administration | Fiscal    |
| Allen County Educational Service Center             | Allen     | ESC    | 0                         | 0                             | 0                 | 2,533,232        | 379,448             | 12,985             | 650,848        | 182,808   |
| Bluffton Exempted Village School District           | Allen     | ESC    | 0                         | 0                             | 401,323           | 261,271          | 119,651             | 42,843             | 745,450        | 245,162   |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 0                         | 543,742                       | 0                 | 1,949,841        | 615,016             | 23,337             | 639,682        | 251,884   |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 0                         | 0                             | 0                 | 1,703,986        | 245,609             | 47,662             | 420,569        | 130,338   |
| Darke County Educational Service Center             | Darke     | ESC    | 0                         | 0                             | 0                 | 300,232          | 614,376             | 74,542             | 214,085        | 114,914   |
| Licking County Educational Service Center           | Licking   | ESC    | 0                         | 0                             | 0                 | 1,147,822        | 1,365,508           | 13,560             | 671,591        | 268,254   |
| Mercer County Educational Service Center            | Mercer    | ESC    | 0                         | 0                             | 0                 | 1,041,988        | 277,718             | 55,213             | 271,252        | 102,375   |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 0                         | 0                             | 0                 | 954,625          | 492,982             | 53,054             | 485,662        | 94,141    |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 0                         | 0                             | 0                 | 3,566,942        | 1,362,235           | 72,238             | 1,436,031      | 568,678   |
| Tri County Educational Service Center               | Wayne     | ESC    | 33,352                    | 0                             | 0                 | 3,368,175        | 469,845             | 62,058             | 842,638        | 308,156   |
| Allen East Local School District                    | Allen     | School | 0                         | 0                             | 467,925           | 349,086          | 307,188             | 45,567             | 772,835        | 334,347   |
| Perry Local School District                         | Allen     | School | 0                         | 1,621                         | 795,888           | 331,334          | 121,058             | 26,772             | 627,071        | 245,020   |
| Shawnee Local School District                       | Allen     | School | 0                         | 186,926                       | 1,598,388         | 1,313,656        | 572,599             | 87,525             | 1,705,143      | 504,784   |
| Spencerville Local School District                  | Allen     | School | 0                         | 9,221                         | 475,996           | 546,618          | 151,489             | 47,842             | 601,752        | 275,403   |
| Pymatuning Valley Local School District             | Ashtabula | School | 0                         | 24,922                        | 0                 | 618,068          | 14,885              | 26,869             | 988,206        | 391,772   |
| Alexander Local School District                     | Athens    | School | 0                         | 1,172                         | 1,527,045         | 996,265          | 282,216             | 39,980             | 750,819        | 435,502   |
| New Knoxville Local School District                 | Auglaize  | School | 0                         | 0                             | 0                 | 155,233          | 122,252             | 18,955             | 373,449        | 130,574   |
| St. Marys City School District                      | Auglaize  | School | 27,674                    | 0                             | 0                 | 1,660,401        | 265,918             | 128,570            | 1,353,408      | 377,892   |
| Wapakoneta City School District                     | Auglaize  | School | 0                         | 0                             | 27,812            | 1,458,863        | 1,022,496           | 17,527             | 1,684,647      | 485,665   |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 0                         | 0                             | 382,994           | 152,512          | 256,164             | 17,335             | 530,810        | 230,077   |
| Georgetown Exempted Village School District         | Brown     | School | 0                         | 0                             | 23,094            | 373,344          | 152,154             | 18,929             | 727,436        | 280,297   |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 0                         | 675                           | 0                 | 529,746          | 117,306             | 96,878             | 631,821        | 292,528   |
| Hamilton City School District                       | Butler    | School | 0                         | 0                             | 0                 | 5,603,661        | 1,794,940           | 459,571            | 3,604,022      | 892,599   |
| Graham Local School District                        | Champaign | School | 0                         | 0                             | 974,241           | 555,086          | 525,828             | 80,276             | 1,124,325      | 265,981   |
| West Liberty-Salem Local School District            | Champaign | School | 0                         | 0                             | 441,313           | 348,613          | 289,684             | 24,703             | 816,708        | 463,817   |
| Ansonia Local School District                       | Darke     | School | 0                         | 0                             | 248,278           | 135,403          | 169,809             | 30,221             | 547,471        | 179,878   |
| Arcanum-Butler Local School District                | Darke     | School | 0                         | 0                             | 60,634            | 293,305          | 535,128             | 70,217             | 753,166        | 248,344   |
| Franklin-Monroe Local School District               | Darke     | School | 0                         | 60,777                        | 1,916             | 215,359          | 216,281             | 60,621             | 536,585        | 190,822   |
| Mississinawa Valley Local School District           | Darke     | School | 0                         | 0                             | 511,911           | 221,051          | 200,049             | 23,090             | 471,132        | 120,975   |
| Tri Village Local School District                   | Darke     | School | 0                         | 0                             | 0                 | 257,097          | 240,391             | 20,031             | 500,530        | 260,500   |
| Versailles Exempted Village School District         | Darke     | School | 0                         | 0                             | 0                 | 275,537          | 216,867             | 15,946             | 1,058,628      | 356,433   |
| Northeastern Local School District                  | Defiance  | School | 0                         | 33,753                        | 702,671           | 531,611          | 359,933             | 59,167             | 826,453        | 394,248   |
| Berne Union Local School District                   | Fairfield | School | 0                         | 0                             | 0                 | 277,957          | 353,970             | 20,008             | 851,861        | 314,577   |
| Walnut Township Local School District               | Fairfield | School | 0                         | 0                             | 0                 | 214,803          | 167,604             | 99,902             | 513,452        | 475,198   |
| Reynoldsburg City School District                   | Franklin  | School | 0                         | 0                             | 23,620            | 3,401,168        | 1,270,537           | 14,677             | 5,499,676      | 1,146,856 |
| Evergreen Local School District                     | Fulton    | School | 0                         | 0                             | 374,668           | 650,370          | 185,415             | 85,843             | 984,580        | 349,787   |
| Pike-Delta-York Local School District               | Fulton    | School | 0                         | 0                             | 0                 | 605,810          | 80,043              | 22,587             | 997,666        | 323,514   |
| Swanton Local School District                       | Fulton    | School | 0                         | 0                             | 96,049            | 660,843          | 524,217             | 87,620             | 1,128,376      | 407,890   |
| Newbury Local School District                       | Geauga    | School | 0                         | 22,246                        | 1,304             | 480,597          | 101,751             | 122,307            | 656,908        | 307,485   |
| Vanlue Local School District                        | Hancock   | School | 0                         | 0                             | 43,748            | 98,598           | 105,822             | 31,726             | 291,780        | 81,930    |
| Ada Exempted Village School District                | Hardin    | School | 0                         | 0                             | 66,489            | 397,568          | 147,157             | 18,024             | 678,035        | 269,362   |
| Hardin Northern Local School District               | Hardin    | School | 0                         | 0                             | 0                 | 233,156          | 128,542             | 47,487             | 444,020        | 201,259   |

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General

As of June 30, 2014

All Schools Reporting Under Cash

|                                                  |          |        |                        |                                  |                      | Disbursements (Continued) |                        |                       |                |         |
|--------------------------------------------------|----------|--------|------------------------|----------------------------------|----------------------|---------------------------|------------------------|-----------------------|----------------|---------|
|                                                  |          |        |                        |                                  |                      | Current (Continued)       |                        |                       |                |         |
|                                                  |          |        |                        |                                  |                      | Instruction (Continued)   |                        | Support Services      |                |         |
| School                                           | County   | Type   | Adult Or<br>Continuing | Student<br>Intervention Services | Other<br>Instruction | Pupils                    | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal  |
| Kenton City School District                      | Hardin   | School | 0                      | 0                                | 0                    | 493,713                   | 326,897                | 36,840                | 1,621,609      | 463,929 |
| Ridgemont Local School District                  | Hardin   | School | 0                      | 0                                | 4,214                | 235,483                   | 45,546                 | 30,958                | 685,254        | 224,749 |
| Upper Scioto Valley Local School District        | Hardin   | School | 0                      | 0                                | 0                    | 317,896                   | 154,761                | 11,637                | 493,258        | 215,282 |
| Harrison Hills City School District              | Harrison | School | 0                      | 0                                | 132,924              | 576,073                   | 273,069                | 131,481               | 1,566,963      | 658,036 |
| Jackson City School District                     | Jackson  | School | 0                      | 0                                | 418                  | 790,769                   | 356,719                | 97,014                | 1,625,806      | 524,132 |
| Oak Hill Union Local School District             | Jackson  | School | 0                      | 0                                | 67,739               | 438,741                   | 290,571                | 44,257                | 925,253        | 349,347 |
| Centerburg Local School District                 | Knox     | School | 0                      | 0                                | 0                    | 444,840                   | 201,249                | 8,120                 | 815,522        | 370,496 |
| Danville Local School District                   | Knox     | School | 0                      | 4,762                            | 0                    | 339,847                   | 249,808                | 24,735                | 615,249        | 205,134 |
| East Knox Local School District                  | Knox     | School | 0                      | 0                                | 1,946,629            | 608,375                   | 154,505                | 16,746                | 797,143        | 289,097 |
| Fredericktown Local School District              | Knox     | School | 0                      | 0                                | 0                    | 474,755                   | 207,865                | 48,176                | 774,805        | 249,989 |
| Mount Vernon City School District                | Knox     | School | 0                      | 0                                | 0                    | 2,083,950                 | 571,037                | 64,955                | 4,179,282      | 694,206 |
| Fairport Harbor Exempted Village School District | Lake     | School | 0                      | 0                                | 280,987              | 230,642                   | 46,823                 | 25,430                | 509,644        | 128,929 |
| Madison Local School District                    | Lake     | School | 0                      | 0                                | 0                    | 1,036,065                 | 171,674                | 215,683               | 2,039,928      | 604,939 |
| Painesville City School District                 | Lake     | School | 0                      | 0                                | 2,737,203            | 1,448,663                 | 1,955,955              | 38,997                | 3,317,090      | 555,800 |
| Wickliffe City School District                   | Lake     | School | 0                      | 0                                | 1,111,830            | 976,801                   | 899,176                | 160,955               | 1,342,755      | 601,619 |
| Southwest Licking Local School District          | Licking  | School | 0                      | 0                                | 1,686,138            | 1,773,949                 | 756,322                | 94,546                | 2,724,678      | 846,507 |
| Bellefontaine City School District               | Logan    | School | 0                      | 0                                | 0                    | 1,184,263                 | 360,816                | 358,377               | 1,703,587      | 454,830 |
| Indian Lake Local School District                | Logan    | School | 0                      | 0                                | 1,136,140            | 1,102,974                 | 420,433                | 39,992                | 1,245,767      | 513,412 |
| Clearview Local School District                  | Lorain   | School | 0                      | 0                                | 4,000                | 742,256                   | 195,639                | 22,630                | 1,073,702      | 348,572 |
| Maumee City School District                      | Lucas    | School | 175                    | 0                                | 1,091,221            | 1,462,682                 | 537,619                | 34,692                | 2,510,775      | 753,119 |
| Celina City School District                      | Mercer   | School | 15,083                 | 0                                | 0                    | 1,906,914                 | 620,374                | 97,300                | 1,984,013      | 715,194 |
| Fort Recovery Local School District              | Mercer   | School | 0                      | 0                                | 2,999                | 284,841                   | 213,948                | 26,245                | 722,697        | 273,960 |
| Marion Local School District                     | Mercer   | School | 0                      | 0                                | 81,025               | 248,330                   | 232,665                | 26,335                | 590,354        | 247,418 |
| Parkway Local School District                    | Mercer   | School | 0                      | 0                                | 0                    | 343,217                   | 175,003                | 25,039                | 823,660        | 357,185 |
| St. Henry Local School District                  | Mercer   | School | 450                    | 0                                | 660                  | 238,344                   | 150,234                | 20,124                | 794,107        | 265,427 |
| Bradford Exempted Village School District        | Miami    | School | 0                      | 0                                | 16,012               | 275,198                   | 170,354                | 44,598                | 514,036        | 200,616 |
| Milton-Union Exempted Village School District    | Miami    | School | 0                      | 22,311                           | 323,059              | 815,786                   | 271,751                | 79,157                | 1,175,541      | 477,704 |
| Newton Local School District                     | Miami    | School | 0                      | 0                                | 229,833              | 82,298                    | 164,615                | 1,045                 | 725,061        | 184,365 |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 0                      | 0                                | 152,753              | 1,463,169                 | 167,252                | 79,155                | 1,418,523      | 413,771 |
| Middle Bass Local School District                | Ottawa   | School | 0                      | 0                                | 133,800              | 0                         | 0                      | 6,026                 | 1,181          | 22,354  |
| North Bass Local School District                 | Ottawa   | School | 0                      | 0                                | 0                    | 0                         | 0                      | 1,740                 | 7,390          | 834     |
| Put-in-bay Local School District                 | Ottawa   | School | 0                      | 0                                | 0                    | 123,287                   | 25,970                 | 13,608                | 204,550        | 141,345 |
| Antwerp Local School District                    | Paulding | School | 5,000                  | 0                                | 149,872              | 222,067                   | 389,349                | 6,773                 | 660,093        | 230,235 |
| New Lexington City School District               | Perry    | School | 0                      | 0                                | 5,388                | 993,781                   | 254,207                | 85,467                | 1,590,003      | 370,915 |
| Northern Local School District                   | Perry    | School | 0                      | 0                                | 1,461,555            | 551,117                   | 663,929                | 257,899               | 1,632,479      | 725,441 |
| Southern Local School District                   | Perry    | School | 0                      | 0                                | 0                    | 288,514                   | 19,803                 | 50,907                | 583,889        | 251,402 |
| Eastern Local School District                    | Pike     | School | 0                      | 0                                | 1,051,412            | 402,390                   | 140,960                | 24,362                | 600,461        | 251,121 |
| Columbus Grove Local School District             | Putnam   | School | 0                      | 0                                | 0                    | 270,854                   | 90,627                 | 21,851                | 595,492        | 276,436 |
| Continental Local School District                | Putnam   | School | 0                      | 0                                | 0                    | 237,198                   | 139,078                | 40,392                | 381,532        | 170,099 |
| Jennings Local School District                   | Putnam   | School | 0                      | 0                                | 472                  | 136,936                   | 106,772                | 19,266                | 326,664        | 159,288 |
| Kalida Local School District                     | Putnam   | School | 0                      | 0                                | 22,835               | 203,277                   | 204,469                | 36,435                | 538,008        | 212,356 |
| Leipsic Local School District                    | Putnam   | School | 0                      | 0                                | 0                    | 83,033                    | 67,578                 | 23,207                | 520,392        | 258,921 |
| Pandora-Gilboa Local School District             | Putnam   | School | 0                      | 0                                | 0                    | 98,097                    | 169,910                | 16,440                | 576,353        | 167,199 |

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General

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All Schools Reporting Under Cash

|                                                 |            |        |                        |                                     |                      | Disbursements (Continued) |                        |                       |                |           |
|-------------------------------------------------|------------|--------|------------------------|-------------------------------------|----------------------|---------------------------|------------------------|-----------------------|----------------|-----------|
|                                                 |            |        |                        |                                     |                      | Current (Continued)       |                        |                       |                |           |
|                                                 |            |        |                        |                                     |                      | Instruction (Continued)   |                        | Support Services      |                |           |
| School                                          | County     | Type   | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other<br>Instruction | Pupils                    | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal    |
| Lexington Local School District                 | Richland   | School | 0                      | 0                                   | 29,633               | 972,465                   | 687,500                | 97,793                | 1,658,708      | 484,497   |
| Fostoria City School District                   | Seneca     | School | 10,482                 | 0                                   | 0                    | 911,707                   | 618,548                | 27,994                | 1,628,124      | 561,866   |
| Hopewell Loudon Local School District           | Seneca     | School | 0                      | 898                                 | 0                    | 262,173                   | 189,417                | 36,007                | 542,704        | 301,213   |
| New Riegel Local School District                | Seneca     | School | 0                      | 0                                   | 8,448                | 103,882                   | 146,532                | 34,458                | 325,521        | 221,954   |
| Old Fort Local School District                  | Seneca     | School | 0                      | 0                                   | 13,721               | 161,100                   | 189,991                | 14,135                | 393,416        | 225,145   |
| Fairlawn Local School District                  | Shelby     | School | 132                    | 0                                   | 0                    | 220,808                   | 258,111                | 11,363                | 559,582        | 235,950   |
| Jackson Center Local School District            | Shelby     | School | 0                      | 0                                   | 0                    | 123,873                   | 28,092                 | 13,005                | 348,269        | 252,076   |
| Sidney City School District                     | Shelby     | School | 0                      | 132,629                             | 0                    | 1,758,284                 | 475,360                | 79,113                | 2,490,663      | 727,985   |
| Northwest Local School District                 | Stark      | School | 0                      | 0                                   | 195,742              | 466,039                   | 124,389                | 63,047                | 2,244,063      | 433,125   |
| Osnaburg Local School District                  | Stark      | School | 0                      | 0                                   | 949,356              | 244,437                   | 102,835                | 33,166                | 641,867        | 278,251   |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 0                      | 0                                   | 43,802               | 155,859                   | 210,777                | 24,644                | 522,665        | 248,079   |
| Van Wert City School District                   | Van Wert   | School | 0                      | 45,678                              | 535,078              | 1,548,897                 | 348,717                | 55,095                | 1,792,537      | 507,160   |
| Wayne Local School District                     | Warren     | School | 0                      | 0                                   | 0                    | 657,240                   | 144,876                | 27,137                | 927,682        | 301,448   |
| Fort Frye Local School District                 | Washington | School | 0                      | 0                                   | 0                    | 350,548                   | 461,908                | 34,371                | 855,544        | 435,819   |
| Marietta City School District                   | Washington | School | 0                      | 12,345                              | 0                    | 1,159,776                 | 974,624                | 121,698               | 1,882,482      | 675,141   |
| Green Local School District                     | Wayne      | School | 0                      | 0                                   | 138,521              | 457,953                   | 97,399                 | 82,308                | 1,076,486      | 274,205   |
| Northwestern Local School District              | Wayne      | School | 0                      | 56,944                              | 306,120              | 585,969                   | 480,037                | 76,217                | 978,119        | 266,697   |
| Norwayne Local School District                  | Wayne      | School | 0                      | 77,783                              | 662,997              | 572,041                   | 527,798                | 9,182                 | 701,332        | 241,461   |
| Southeast Local School District                 | Wayne      | School | 0                      | 0                                   | 1,037,654            | 594,720                   | 148,320                | 30,234                | 861,124        | 323,765   |
| Triway Local School District                    | Wayne      | School | 0                      | 0                                   | 84,009               | 531,486                   | 760,831                | 38,896                | 1,217,720      | 313,454   |
| Elmwood Local School District                   | Wood       | School | 0                      | 0                                   | 44,092               | 541,956                   | 562,707                | 41,681                | 734,653        | 360,977   |
| Lake Local School District                      | Wood       | School | 0                      | 5,880                               | 0                    | 428,694                   | 283,753                | 74,830                | 1,210,501      | 477,916   |
| Northwood Local School District                 | Wood       | School | 0                      | 0                                   | 4,544                | 309,908                   | 423,874                | 16,743                | 842,844        | 384,626   |
| Carey Exempted Village School District          | Wyandot    | School | 0                      | 0                                   | 438,253              | 499,803                   | 204,210                | 118,666               | 753,470        | 329,451   |
| Mohawk Local School District                    | Wyandot    | School | 0                      | 0                                   | 6,034                | 605,332                   | 432,495                | 78,577                | 603,955        | 259,530   |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 0                      | 0                                   | 1,178,628            | 547,349                   | 748,241                | 57,694                | 1,528,179      | 1,037,545 |



Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General

As of June 30, 2014

All Schools Reporting Under Cash

| Disbursements (Continued)                           |           |        |          |                                             |                         |           |                                                          |                                          |                   |
|-----------------------------------------------------|-----------|--------|----------|---------------------------------------------|-------------------------|-----------|----------------------------------------------------------|------------------------------------------|-------------------|
| Current (Continued)                                 |           |        |          |                                             |                         |           |                                                          |                                          |                   |
| Support Services (Continued)                        |           |        |          |                                             |                         |           |                                                          |                                          |                   |
| School                                              | County    | Type   | Business | Operation<br>And<br>Maintenance<br>Of Plant | Pupil<br>Transportation | Central   | Current<br>Operation Of<br>Non Instructional<br>Services | Current<br>Extracurricular<br>Activities | Capital<br>Outlay |
| Allen County Educational Service Center             | Allen     | ESC    | 846      | 0                                           | 0                       | 0         | 3,186                                                    | 0                                        | 0                 |
| Bluffton Exempted Village School District           | Allen     | ESC    | 0        | 959,461                                     | 359,953                 | 19,500    | 479                                                      | 237,519                                  | 4,500             |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 0        | 194,113                                     | 0                       | 310,143   | 0                                                        | 0                                        | 0                 |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 0        | 86,163                                      | 63,895                  | 44,373    | 0                                                        | 0                                        | 0                 |
| Darke County Educational Service Center             | Darke     | ESC    | 0        | 35,156                                      | 0                       | 15,295    | 0                                                        | 0                                        | 0                 |
| Licking County Educational Service Center           | Licking   | ESC    | 7,508    | 97,257                                      | 0                       | 220,498   | 0                                                        | 0                                        | 0                 |
| Mercer County Educational Service Center            | Mercer    | ESC    | 8,825    | 46,892                                      | 72,814                  | 26,596    | 0                                                        | 1,385                                    | 0                 |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 0        | 15,517                                      | 0                       | 12,455    | 425                                                      | 0                                        | 0                 |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 151,473  | 390,830                                     | 0                       | 461,683   | 0                                                        | 0                                        | 0                 |
| Tri County Educational Service Center               | Wayne     | ESC    | 27,742   | 258,086                                     | 0                       | 2,517,496 | 561,801                                                  | 0                                        | 0                 |
| Allen East Local School District                    | Allen     | School | 35,931   | 797,871                                     | 536,325                 | 0         | 0                                                        | 188,778                                  | 0                 |
| Perry Local School District                         | Allen     | School | 0        | 768,306                                     | 410,385                 | 0         | 1,322                                                    | 208,929                                  | 0                 |
| Shawnee Local School District                       | Allen     | School | 0        | 2,590,512                                   | 1,236,820               | 67,924    | 283                                                      | 524,699                                  | 0                 |
| Spencerville Local School District                  | Allen     | School | 959      | 920,302                                     | 519,667                 | 32,366    | 0                                                        | 221,200                                  | 0                 |
| Pymatuning Valley Local School District             | Ashtabula | School | 48,560   | 1,203,745                                   | 1,256,506               | 94,214    | 25,720                                                   | 323,936                                  | 0                 |
| Alexander Local School District                     | Athens    | School | 0        | 1,384,514                                   | 1,459,112               | 287,299   | 17,182                                                   | 230,169                                  | 2,170             |
| New Knoxville Local School District                 | Auglaize  | School | 0        | 397,451                                     | 76,590                  | 18,723    | 0                                                        | 161,376                                  | 0                 |
| St. Marys City School District                      | Auglaize  | School | 212,540  | 1,487,097                                   | 802,708                 | 8,201     | 0                                                        | 338,578                                  | 0                 |
| Wapakoneta City School District                     | Auglaize  | School | 4,927    | 1,983,487                                   | 1,172,943               | 101,993   | 5,439                                                    | 353,542                                  | 0                 |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 45,413   | 530,992                                     | 275,177                 | 8,792     | 1,135                                                    | 0                                        | 0                 |
| Georgetown Exempted Village School District         | Brown     | School | 56,063   | 648,151                                     | 375,894                 | 28,609    | 0                                                        | 115,299                                  | 0                 |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 0        | 950,875                                     | 597,374                 | 213,747   | 0                                                        | 63                                       | 121,891           |
| Hamilton City School District                       | Butler    | School | 328,496  | 7,624,973                                   | 3,140,653               | 720,231   | 30,000                                                   | 735,924                                  | 12,273            |
| Graham Local School District                        | Champaign | School | 37,217   | 1,447,417                                   | 1,266,767               | 108,850   | 0                                                        | 247,109                                  | 0                 |
| West Liberty-Salem Local School District            | Champaign | School | 0        | 924,206                                     | 623,225                 | 0         | 0                                                        | 430,157                                  | 0                 |
| Ansonia Local School District                       | Darke     | School | 1,185    | 483,136                                     | 355,452                 | 0         | 315,400                                                  | 198,523                                  | 0                 |
| Arcanum-Butler Local School District                | Darke     | School | 0        | 846,598                                     | 587,639                 | 1,642     | 98                                                       | 222,064                                  | 58,065            |
| Franklin-Monroe Local School District               | Darke     | School | 0        | 504,309                                     | 331,090                 | 9,364     | 101,774                                                  | 151,710                                  | 2,471             |
| Mississinawa Valley Local School District           | Darke     | School | 1,361    | 600,934                                     | 316,382                 | 1,765     | 404,142                                                  | 177,123                                  | 0                 |
| Tri Village Local School District                   | Darke     | School | 0        | 532,530                                     | 422,287                 | 11,930    | 213,985                                                  | 205,985                                  | 0                 |
| Versailles Exempted Village School District         | Darke     | School | 0        | 739,078                                     | 402,759                 | 4,467     | 0                                                        | 251,474                                  | 0                 |
| Northeastern Local School District                  | Defiance  | School | 0        | 867,035                                     | 659,760                 | 50,403    | 8,334                                                    | 220,119                                  | 8,101             |
| Berne Union Local School District                   | Fairfield | School | 9,833    | 703,900                                     | 692,041                 | 0         | 0                                                        | 148,134                                  | 0                 |
| Walnut Township Local School District               | Fairfield | School | 0        | 607,227                                     | 373,732                 | 7,838     | 0                                                        | 170,112                                  | 0                 |
| Reynoldsburg City School District                   | Franklin  | School | 442,302  | 5,977,523                                   | 3,366,210               | 781,565   | 378,861                                                  | 291,523                                  | 0                 |
| Evergreen Local School District                     | Fulton    | School | 18,000   | 955,449                                     | 1,333,102               | 288,438   | 0                                                        | 381,002                                  | 0                 |
| Pike-Delta-York Local School District               | Fulton    | School | 40,916   | 1,215,680                                   | 768,502                 | 188,007   | 2,696                                                    | 343,649                                  | 0                 |
| Swanton Local School District                       | Fulton    | School | 4,378    | 1,220,666                                   | 774,244                 | 156,431   | 19,463                                                   | 328,239                                  | 0                 |
| Newbury Local School District                       | Geauga    | School | 0        | 677,684                                     | 568,804                 | 77,312    | 229                                                      | 258,815                                  | 0                 |
| Vanlue Local School District                        | Hancock   | School | 0        | 297,145                                     | 271,283                 | 860       | 0                                                        | 124,301                                  | 0                 |
| Ada Exempted Village School District                | Hardin    | School | 0        | 669,605                                     | 294,082                 | 44,031    | 14,231                                                   | 201,971                                  | 13,725            |
| Hardin Northern Local School District               | Hardin    | School | 0        | 478,911                                     | 196,967                 | 502       | 0                                                        | 129,816                                  | 0                 |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Disbursements (Continued)                        |          |        |          |                                             |                         |         |                                                          |                                          |                   |
|--------------------------------------------------|----------|--------|----------|---------------------------------------------|-------------------------|---------|----------------------------------------------------------|------------------------------------------|-------------------|
| Current (Continued)                              |          |        |          |                                             |                         |         |                                                          |                                          |                   |
| Support Services (Continued)                     |          |        |          |                                             |                         |         |                                                          |                                          |                   |
| School                                           | County   | Type   | Business | Operation<br>And<br>Maintenance<br>Of Plant | Pupil<br>Transportation | Central | Current<br>Operation Of<br>Non Instructional<br>Services | Current<br>Extracurricular<br>Activities | Capital<br>Outlay |
| Kenton City School District                      | Hardin   | School | 0        | 1,548,568                                   | 865,465                 | 5,225   | 0                                                        | 416,839                                  | 0                 |
| Ridgemont Local School District                  | Hardin   | School | 0        | 526,693                                     | 346,341                 | 5,687   | 559                                                      | 180,814                                  | 1,215             |
| Upper Scioto Valley Local School District        | Hardin   | School | 4,923    | 622,609                                     | 415,912                 | 15,315  | 870                                                      | 160,581                                  | 0                 |
| Harrison Hills City School District              | Harrison | School | 0        | 1,058,176                                   | 1,406,264               | 45,343  | 2,171                                                    | 214,350                                  | 415,609           |
| Jackson City School District                     | Jackson  | School | 23,544   | 1,928,365                                   | 1,434,566               | 76,356  | 17,579                                                   | 424,783                                  | 0                 |
| Oak Hill Union Local School District             | Jackson  | School | 0        | 1,085,222                                   | 1,069,429               | 180,848 | 0                                                        | 134,912                                  | 21,084            |
| Centerburg Local School District                 | Knox     | School | 0        | 809,173                                     | 716,829                 | 78,591  | 0                                                        | 246,366                                  | 0                 |
| Danville Local School District                   | Knox     | School | 0        | 705,319                                     | 287,770                 | 7,514   | 0                                                        | 106,038                                  | 0                 |
| East Knox Local School District                  | Knox     | School | 0        | 843,664                                     | 627,168                 | 156,578 | 20,534                                                   | 148,612                                  | 0                 |
| Fredericktown Local School District              | Knox     | School | 24,910   | 554,209                                     | 492,460                 | 31,615  | 59                                                       | 313,674                                  | 0                 |
| Mount Vernon City School District                | Knox     | School | 108,365  | 2,655,690                                   | 1,054,507               | 115,246 | 0                                                        | 487,231                                  | 0                 |
| Fairport Harbor Exempted Village School District | Lake     | School | 3,096    | 676,062                                     | 361                     | 31,605  | 20,053                                                   | 187,674                                  | 0                 |
| Madison Local School District                    | Lake     | School | 89,266   | 2,347,071                                   | 603,329                 | 545,342 | 24,940                                                   | 488,687                                  | 0                 |
| Painesville City School District                 | Lake     | School | 32,159   | 2,994,432                                   | 1,147,694               | 264,125 | 4,060                                                    | 488,975                                  | 193,090           |
| Wickliffe City School District                   | Lake     | School | 86,090   | 1,814,532                                   | 947,523                 | 232,860 | 15,407                                                   | 284,606                                  | 9,920             |
| Southwest Licking Local School District          | Licking  | School | 53,789   | 2,514,613                                   | 2,367,040               | 310,492 | 4,382                                                    | 609,167                                  | 0                 |
| Bellefontaine City School District               | Logan    | School | 56,948   | 1,949,809                                   | 899,025                 | 436,567 | 11,609                                                   | 290,830                                  | 3,407             |
| Indian Lake Local School District                | Logan    | School | 0        | 1,415,817                                   | 1,026,025               | 16,641  | 916                                                      | 236,287                                  | 0                 |
| Clearview Local School District                  | Lorain   | School | 244,647  | 1,286,929                                   | 391,226                 | 59,944  | 33,159                                                   | 307,191                                  | 0                 |
| Maumee City School District                      | Lucas    | School | 210,343  | 3,009,596                                   | 1,010,751               | 621,574 | 40,390                                                   | 658,008                                  | 0                 |
| Celina City School District                      | Mercer   | School | 167,336  | 2,446,481                                   | 1,194,599               | 32,499  | 0                                                        | 593,815                                  | 0                 |
| Fort Recovery Local School District              | Mercer   | School | 7,039    | 771,224                                     | 276,233                 | 1,981   | 0                                                        | 205,988                                  | 0                 |
| Marion Local School District                     | Mercer   | School | 3,055    | 628,568                                     | 371,078                 | 79      | 0                                                        | 242,471                                  | 0                 |
| Parkway Local School District                    | Mercer   | School | 6,174    | 955,494                                     | 418,825                 | 16,414  | 0                                                        | 237,351                                  | 0                 |
| St. Henry Local School District                  | Mercer   | School | 0        | 599,868                                     | 206,626                 | 2,076   | 301                                                      | 420,819                                  | 1,487             |
| Bradford Exempted Village School District        | Miami    | School | 848      | 595,318                                     | 280,000                 | 35,194  | 85,881                                                   | 166,695                                  | 0                 |
| Milton-Union Exempted Village School District    | Miami    | School | 14,999   | 876,082                                     | 688,736                 | 112,084 | 492                                                      | 100,006                                  | 0                 |
| Newton Local School District                     | Miami    | School | 0        | 463,449                                     | 249,998                 | 0       | 27,873                                                   | 227,827                                  | 0                 |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 0        | 1,896,382                                   | 991,637                 | 195,355 | 13,264                                                   | 417,659                                  | 0                 |
| Middle Bass Local School District                | Ottawa   | School | 0        | 16,784                                      | 41,370                  | 0       | 0                                                        | 22,335                                   | 0                 |
| North Bass Local School District                 | Ottawa   | School | 0        | 0                                           | 0                       | 0       | 0                                                        | 0                                        | 0                 |
| Put-in-bay Local School District                 | Ottawa   | School | 0        | 231,253                                     | 10,289                  | 0       | 0                                                        | 36,099                                   | 0                 |
| Antwerp Local School District                    | Paulding | School | 1,539    | 723,090                                     | 334,571                 | 13,329  | 0                                                        | 176,527                                  | 0                 |
| New Lexington City School District               | Perry    | School | 35,567   | 1,574,999                                   | 1,274,973               | 332,648 | 237,685                                                  | 56,160                                   | 0                 |
| Northern Local School District                   | Perry    | School | 12,873   | 1,943,707                                   | 1,521,347               | 156,772 | 3,151                                                    | 385,610                                  | 4,000             |
| Southern Local School District                   | Perry    | School | 0        | 612,313                                     | 629,933                 | 88,036  | 0                                                        | 138,664                                  | 0                 |
| Eastern Local School District                    | Pike     | School | 0        | 616,814                                     | 782,598                 | 96,187  | 992                                                      | 93,410                                   | 56,127            |
| Columbus Grove Local School District             | Putnam   | School | 0        | 704,395                                     | 433,905                 | 109,220 | 0                                                        | 260,037                                  | 41,108            |
| Continental Local School District                | Putnam   | School | 0        | 621,696                                     | 243,807                 | 13,926  | 21                                                       | 99,648                                   | 156,500           |
| Jennings Local School District                   | Putnam   | School | 0        | 491,223                                     | 138,844                 | 6,222   | 4,641                                                    | 87,787                                   | 7,203             |
| Kalida Local School District                     | Putnam   | School | 0        | 386,654                                     | 273,877                 | 64,019  | 0                                                        | 160,637                                  | 0                 |
| Leipsic Local School District                    | Putnam   | School | 0        | 542,230                                     | 277,114                 | 58,376  | 500                                                      | 214,152                                  | 0                 |
| Pandora-Gilboa Local School District             | Putnam   | School | 0        | 551,960                                     | 333,098                 | 14,910  | 2,233                                                    | 206,273                                  | 7,880             |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Disbursements (Continued)                       |            |        |          |                                             |                         |         |                                                          |                                          |                   |
|-------------------------------------------------|------------|--------|----------|---------------------------------------------|-------------------------|---------|----------------------------------------------------------|------------------------------------------|-------------------|
| Current (Continued)                             |            |        |          |                                             |                         |         |                                                          |                                          |                   |
| Support Services (Continued)                    |            |        |          |                                             |                         |         |                                                          |                                          |                   |
| School                                          | County     | Type   | Business | Operation<br>And<br>Maintenance<br>Of Plant | Pupil<br>Transportation | Central | Current<br>Operation Of<br>Non Instructional<br>Services | Current<br>Extracurricular<br>Activities | Capital<br>Outlay |
| Lexington Local School District                 | Richland   | School | 6,227    | 1,733,453                                   | 1,148,442               | 6,376   | 666                                                      | 659,362                                  | 0                 |
| Fostoria City School District                   | Seneca     | School | 104,386  | 1,946,299                                   | 850,633                 | 66,684  | 8,112                                                    | 362,662                                  | 0                 |
| Hopewell Loudon Local School District           | Seneca     | School | 0        | 624,235                                     | 271,632                 | 35,141  | 0                                                        | 217,656                                  | 0                 |
| New Riegel Local School District                | Seneca     | School | 0        | 457,869                                     | 170,649                 | 0       | 2,933                                                    | 152,426                                  | 0                 |
| Old Fort Local School District                  | Seneca     | School | 0        | 475,911                                     | 244,330                 | 62,415  | 0                                                        | 112,590                                  | 1,000             |
| Fairlawn Local School District                  | Shelby     | School | 6,175    | 694,774                                     | 481,124                 | 0       | 0                                                        | 157,530                                  | 81,133            |
| Jackson Center Local School District            | Shelby     | School | 0        | 439,855                                     | 228,783                 | 0       | 0                                                        | 107,851                                  | 110,114           |
| Sidney City School District                     | Shelby     | School | 144,514  | 2,883,814                                   | 869,623                 | 623,443 | 7,900                                                    | 410,123                                  | 314               |
| Northwest Local School District                 | Stark      | School | 0        | 1,855,479                                   | 1,085,574               | 361,450 | 1,165                                                    | 214,661                                  | 0                 |
| Osnaburg Local School District                  | Stark      | School | 6,359    | 572,690                                     | 330,917                 | 31,168  | 10,935                                                   | 248,959                                  | 40,734            |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 0        | 527,539                                     | 270,264                 | 53,385  | 804                                                      | 114,916                                  | 0                 |
| Van Wert City School District                   | Van Wert   | School | 0        | 1,921,236                                   | 452,901                 | 213,333 | 500                                                      | 425,749                                  | 12,281            |
| Wayne Local School District                     | Warren     | School | 105,730  | 746,423                                     | 860,989                 | 89,054  | 32,953                                                   | 319,022                                  | 8,775             |
| Fort Frye Local School District                 | Washington | School | 0        | 900,259                                     | 663,954                 | 92,793  | 0                                                        | 94,378                                   | 0                 |
| Marietta City School District                   | Washington | School | 166,908  | 2,269,116                                   | 1,195,951               | 308,162 | 55,361                                                   | 404,937                                  | 0                 |
| Green Local School District                     | Wayne      | School | 0        | 738,486                                     | 640,366                 | 12,643  | 0                                                        | 312,414                                  | 1,682             |
| Northwestern Local School District              | Wayne      | School | 0        | 1,427,440                                   | 865,577                 | 2,227   | 0                                                        | 283,036                                  | 0                 |
| Norwayne Local School District                  | Wayne      | School | 0        | 722,976                                     | 984,910                 | 7,655   | 234,299                                                  | 0                                        | 0                 |
| Southeast Local School District                 | Wayne      | School | 0        | 1,053,352                                   | 1,157,733               | 9,956   | 58,129                                                   | 392,492                                  | 0                 |
| Triway Local School District                    | Wayne      | School | 0        | 1,457,983                                   | 1,008,761               | 0       | 0                                                        | 333,827                                  | 0                 |
| Elmwood Local School District                   | Wood       | School | 17,401   | 1,259,617                                   | 865,704                 | 65,728  | 78,507                                                   | 440,434                                  | 8,906             |
| Lake Local School District                      | Wood       | School | 0        | 1,602,486                                   | 721,238                 | 121,880 | 0                                                        | 365,749                                  | 0                 |
| Northwood Local School District                 | Wood       | School | 80       | 913,549                                     | 514,918                 | 243,565 | 0                                                        | 277,220                                  | 20,529            |
| Carey Exempted Village School District          | Wyandot    | School | 0        | 443,514                                     | 282,675                 | 11,362  | 0                                                        | 279,273                                  | 0                 |
| Mohawk Local School District                    | Wyandot    | School | 14,910   | 1,079,082                                   | 507,468                 | 36,230  | 0                                                        | 315,611                                  | 0                 |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 0        | 1,069,495                                   | 867,550                 | 3,342   | 0                                                        | 433,618                                  | 0                 |

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General

As of June 30, 2014

All Schools Reporting Under Cash

| Disbursements (Continued)                           |           |        |                      |                             |                     |                    |                     |                         |                                             |
|-----------------------------------------------------|-----------|--------|----------------------|-----------------------------|---------------------|--------------------|---------------------|-------------------------|---------------------------------------------|
| Debt Service                                        |           |        |                      |                             |                     |                    |                     |                         |                                             |
| School                                              | County    | Type   | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Other Disbursements | * Total Disbursements * | Excess Of Receipts Over Under Disbursements |
| Allen County Educational Service Center             | Allen     | ESC    | 0                    | 0                           | 0                   | 0                  | 0                   | 7,183,358               | 21,676                                      |
| Bluffton Exempted Village School District           | Allen     | ESC    | 0                    | 0                           | 0                   | 0                  | 0                   | 8,046,724               | 349,446                                     |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 0                    | 0                           | 0                   | 0                  | 0                   | 7,249,910               | 610,036                                     |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 0                    | 0                           | 0                   | 0                  | 0                   | 7,641,872               | 471,942                                     |
| Darke County Educational Service Center             | Darke     | ESC    | 0                    | 0                           | 0                   | 0                  | 0                   | 2,215,459               | (177,445)                                   |
| Licking County Educational Service Center           | Licking   | ESC    | 0                    | 0                           | 0                   | 0                  | 0                   | 7,360,836               | 685,418                                     |
| Mercer County Educational Service Center            | Mercer    | ESC    | 0                    | 0                           | 0                   | 0                  | 0                   | 4,384,670               | 127,191                                     |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 0                    | 0                           | 0                   | 0                  | 0                   | 3,929,148               | (51,508)                                    |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 34,109               | 1,899                       | 0                   | 0                  | 0                   | 12,053,199              | (18,221)                                    |
| Tri County Educational Service Center               | Wayne     | ESC    | 0                    | 0                           | 0                   | 0                  | 0                   | 12,465,057              | 904,790                                     |
| Allen East Local School District                    | Allen     | School | 0                    | 0                           | 0                   | 0                  | 0                   | 8,447,737               | 408,830                                     |
| Perry Local School District                         | Allen     | School | 0                    | 0                           | 0                   | 0                  | 0                   | 7,395,945               | 149,991                                     |
| Shawnee Local School District                       | Allen     | School | 0                    | 0                           | 0                   | 0                  | 0                   | 21,600,810              | (427,779)                                   |
| Spencerville Local School District                  | Allen     | School | 0                    | 0                           | 0                   | 0                  | 0                   | 8,221,160               | 701,376                                     |
| Pymatuning Valley Local School District             | Ashtabula | School | 85,000               | 43,393                      | 0                   | 0                  | 0                   | 11,637,613              | 585,220                                     |
| Alexander Local School District                     | Athens    | School | 0                    | 0                           | 0                   | 0                  | 0                   | 11,454,923              | 4,219,140                                   |
| New Knoxville Local School District                 | Auglaize  | School | 0                    | 0                           | 0                   | 0                  | 0                   | 4,168,128               | 48,070                                      |
| St. Marys City School District                      | Auglaize  | School | 0                    | 0                           | 0                   | 0                  | 0                   | 18,913,127              | 649,063                                     |
| Wapakoneta City School District                     | Auglaize  | School | 0                    | 0                           | 0                   | 0                  | 0                   | 22,756,203              | 2,275,109                                   |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 0                    | 0                           | 0                   | 0                  | 154,987             | 5,575,666               | 144,827                                     |
| Georgetown Exempted Village School District         | Brown     | School | 0                    | 0                           | 0                   | 0                  | 0                   | 7,906,818               | 363,570                                     |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 49,568               | 21,235                      | 0                   | 0                  | 0                   | 8,877,210               | 962,125                                     |
| Hamilton City School District                       | Butler    | School | 0                    | 0                           | 0                   | 0                  | 0                   | 80,210,736              | 1,193,631                                   |
| Graham Local School District                        | Champaign | School | 66,228               | 18,362                      | 0                   | 0                  | 0                   | 14,366,023              | 2,851,721                                   |
| West Liberty-Salem Local School District            | Champaign | School | 0                    | 0                           | 0                   | 0                  | 0                   | 11,510,406              | 1,892,176                                   |
| Ansonia Local School District                       | Darke     | School | 0                    | 0                           | 0                   | 0                  | 0                   | 6,672,968               | 610,662                                     |
| Arcanum-Butler Local School District                | Darke     | School | 0                    | 0                           | 0                   | 0                  | 0                   | 9,634,289               | 801,063                                     |
| Franklin-Monroe Local School District               | Darke     | School | 0                    | 0                           | 0                   | 0                  | 0                   | 6,078,921               | 278,621                                     |
| Mississinawa Valley Local School District           | Darke     | School | 0                    | 0                           | 0                   | 0                  | 0                   | 7,270,373               | 275,180                                     |
| Tri Village Local School District                   | Darke     | School | 48,000               | 78,882                      | 0                   | 0                  | 0                   | 6,511,943               | 630,041                                     |
| Versailles Exempted Village School District         | Darke     | School | 0                    | 0                           | 0                   | 0                  | 0                   | 10,233,197              | 1,373,650                                   |
| Northeastern Local School District                  | Defiance  | School | 0                    | 0                           | 0                   | 0                  | 0                   | 10,048,652              | 699,622                                     |
| Berne Union Local School District                   | Fairfield | School | 109,408              | 23,718                      | 0                   | 0                  | 0                   | 8,238,433               | 82,522                                      |
| Walnut Township Local School District               | Fairfield | School | 90,000               | 117,769                     | 0                   | 0                  | 0                   | 7,364,597               | (626,944)                                   |
| Reynoldsburg City School District                   | Franklin  | School | 0                    | 0                           | 0                   | 1,196,855          | 0                   | 59,545,086              | 4,496,803                                   |
| Evergreen Local School District                     | Fulton    | School | 0                    | 0                           | 0                   | 0                  | 0                   | 12,484,124              | 637,523                                     |
| Pike-Delta-York Local School District               | Fulton    | School | 0                    | 0                           | 0                   | 0                  | 0                   | 12,357,129              | 444,110                                     |
| Swanton Local School District                       | Fulton    | School | 0                    | 0                           | 0                   | 0                  | 0                   | 12,226,289              | 49,576                                      |
| Newbury Local School District                       | Geauga    | School | 0                    | 0                           | 0                   | 0                  | 0                   | 8,483,884               | (253,792)                                   |
| Vanlue Local School District                        | Hancock   | School | 0                    | 0                           | 0                   | 0                  | 0                   | 3,101,719               | 554,250                                     |
| Ada Exempted Village School District                | Hardin    | School | 0                    | 0                           | 0                   | 0                  | 0                   | 7,597,655               | 405,071                                     |
| Hardin Northern Local School District               | Hardin    | School | 0                    | 0                           | 0                   | 0                  | 0                   | 5,015,730               | 193,580                                     |

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General

As of June 30, 2014

All Schools Reporting Under Cash

| Disbursements (Continued)                        |          |        |                         |                                   |                           |                          |                        |                            | Excess Of<br>Receipts Over<br>Under<br>Disbursements |
|--------------------------------------------------|----------|--------|-------------------------|-----------------------------------|---------------------------|--------------------------|------------------------|----------------------------|------------------------------------------------------|
| Debt Service                                     |          |        |                         |                                   |                           |                          |                        |                            |                                                      |
| School                                           | County   | Type   | Principal<br>Retirement | Interest And<br>Fiscal<br>Charges | Bond<br>Issuance<br>Costs | Other<br>Debt<br>Service | Other<br>Disbursements | * Total<br>Disbursements * |                                                      |
| Kenton City School District                      | Hardin   | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 17,339,905                 | 1,376,256                                            |
| Ridgemont Local School District                  | Hardin   | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 5,397,474                  | 338,995                                              |
| Upper Scioto Valley Local School District        | Hardin   | School | 15,000                  | 11,931                            | 0                         | 0                        | 0                      | 6,104,244                  | 799,549                                              |
| Harrison Hills City School District              | Harrison | School | 0                       | 14,038                            | 0                         | 0                        | 0                      | 15,595,098                 | 1,209,522                                            |
| Jackson City School District                     | Jackson  | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 19,641,992                 | 2,106,710                                            |
| Oak Hill Union Local School District             | Jackson  | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 11,113,301                 | 601,021                                              |
| Centerburg Local School District                 | Knox     | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 9,462,135                  | 157,644                                              |
| Danville Local School District                   | Knox     | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 5,996,931                  | 692,336                                              |
| East Knox Local School District                  | Knox     | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 9,681,899                  | 477,017                                              |
| Fredericktown Local School District              | Knox     | School | 71,639                  | 26,083                            | 0                         | 0                        | 0                      | 9,033,881                  | 437,772                                              |
| Mount Vernon City School District                | Knox     | School | 11,567                  | 929                               | 0                         | 0                        | 0                      | 31,980,997                 | 1,039,195                                            |
| Fairport Harbor Exempted Village School District | Lake     | School | 80,000                  | 2,791                             | 0                         | 0                        | 0                      | 5,276,056                  | 167,723                                              |
| Madison Local School District                    | Lake     | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 24,471,254                 | 692,607                                              |
| Painesville City School District                 | Lake     | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 30,756,199                 | 337,211                                              |
| Wickliffe City School District                   | Lake     | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 18,652,253                 | (515,613)                                            |
| Southwest Licking Local School District          | Licking  | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 32,134,719                 | 2,634,796                                            |
| Bellefontaine City School District               | Logan    | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 22,149,348                 | 763,556                                              |
| Indian Lake Local School District                | Logan    | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 15,490,232                 | 1,041,165                                            |
| Clearview Local School District                  | Lorain   | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 14,214,556                 | 119,075                                              |
| Maumee City School District                      | Lucas    | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 28,651,176                 | 496,733                                              |
| Celina City School District                      | Mercer   | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 28,462,291                 | (285,896)                                            |
| Fort Recovery Local School District              | Mercer   | School | 47,371                  | 4,686                             | 0                         | 0                        | 0                      | 8,854,188                  | 778,634                                              |
| Marion Local School District                     | Mercer   | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 7,679,131                  | 182,400                                              |
| Parkway Local School District                    | Mercer   | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 10,486,977                 | 148,173                                              |
| St. Henry Local School District                  | Mercer   | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 8,601,049                  | 341,957                                              |
| Bradford Exempted Village School District        | Miami    | School | 0                       | 0                                 | 0                         | 0                        | 11,777                 | 5,604,062                  | 177,332                                              |
| Milton-Union Exempted Village School District    | Miami    | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 12,688,774                 | 732,555                                              |
| Newton Local School District                     | Miami    | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 5,413,384                  | 183,072                                              |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 0                       | 0                                 | 0                         | 0                        | 120                    | 16,624,474                 | 1,744,287                                            |
| Middle Bass Local School District                | Ottawa   | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 243,850                    | 73,578                                               |
| North Bass Local School District                 | Ottawa   | School | 0                       | 0                                 | 0                         | 0                        | 15,170                 | 25,134                     | 13,159                                               |
| Put-in-bay Local School District                 | Ottawa   | School | 0                       | 0                                 | 0                         | 0                        | 600                    | 2,311,099                  | 336,410                                              |
| Antwerp Local School District                    | Paulding | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 6,461,674                  | 383,350                                              |
| New Lexington City School District               | Perry    | School | 160,000                 | 83,075                            | 0                         | 0                        | 0                      | 18,722,088                 | (74,531)                                             |
| Northern Local School District                   | Perry    | School | 50,944                  | 5,591                             | 0                         | 0                        | 0                      | 20,392,299                 | 887,997                                              |
| Southern Local School District                   | Perry    | School | 78,092                  | 45,337                            | 0                         | 0                        | 0                      | 7,538,520                  | 680,089                                              |
| Eastern Local School District                    | Pike     | School | 23,243                  | 10,872                            | 0                         | 0                        | 0                      | 8,177,302                  | 288,171                                              |
| Columbus Grove Local School District             | Putnam   | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 8,241,286                  | 34,215                                               |
| Continental Local School District                | Putnam   | School | 23,943                  | 2,853                             | 0                         | 0                        | 0                      | 5,944,448                  | (188,570)                                            |
| Jennings Local School District                   | Putnam   | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 3,619,893                  | 46,459                                               |
| Kalida Local School District                     | Putnam   | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 5,364,984                  | 839,964                                              |
| Leipsic Local School District                    | Putnam   | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 6,121,429                  | 350,304                                              |
| Pandora-Gilboa Local School District             | Putnam   | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 5,948,636                  | 397,398                                              |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Disbursements (Continued)                       |            |        |                      |                             |                     |                    |                     |                         |                                             |
|-------------------------------------------------|------------|--------|----------------------|-----------------------------|---------------------|--------------------|---------------------|-------------------------|---------------------------------------------|
| Debt Service                                    |            |        |                      |                             |                     |                    |                     |                         |                                             |
| School                                          | County     | Type   | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Other Disbursements | * Total Disbursements * | Excess Of Receipts Over Under Disbursements |
| Lexington Local School District                 | Richland   | School | 0                    | 0                           | 0                   | 0                  | 9,923               | 20,521,740              | 2,157,992                                   |
| Fostoria City School District                   | Seneca     | School | 0                    | 0                           | 0                   | 0                  | 0                   | 19,900,669              | (170,559)                                   |
| Hopewell Loudon Local School District           | Seneca     | School | 0                    | 0                           | 0                   | 0                  | 0                   | 7,273,509               | 260,424                                     |
| New Riegel Local School District                | Seneca     | School | 0                    | 0                           | 0                   | 0                  | 0                   | 3,774,650               | 158,013                                     |
| Old Fort Local School District                  | Seneca     | School | 0                    | 0                           | 0                   | 0                  | 0                   | 4,456,966               | 233,683                                     |
| Fairlawn Local School District                  | Shelby     | School | 0                    | 0                           | 0                   | 0                  | 0                   | 5,090,054               | 545,587                                     |
| Jackson Center Local School District            | Shelby     | School | 23,288               | 3,256                       | 0                   | 0                  | 0                   | 4,848,887               | 49,904                                      |
| Sidney City School District                     | Shelby     | School | 0                    | 0                           | 0                   | 0                  | 0                   | 30,929,196              | 2,784,033                                   |
| Northwest Local School District                 | Stark      | School | 235,000              | 101,827                     | 0                   | 0                  | 0                   | 18,122,767              | 1,049,328                                   |
| Osnaburg Local School District                  | Stark      | School | 0                    | 0                           | 0                   | 0                  | 0                   | 7,343,292               | (93,539)                                    |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 0                    | 0                           | 0                   | 0                  | 0                   | 5,643,384               | (105,518)                                   |
| Van Wert City School District                   | Van Wert   | School | 25,000               | 16,294                      | 0                   | 0                  | 0                   | 21,832,897              | (1,011,375)                                 |
| Wayne Local School District                     | Warren     | School | 0                    | 0                           | 0                   | 0                  | 0                   | 12,511,741              | 1,588,872                                   |
| Fort Frye Local School District                 | Washington | School | 0                    | 0                           | 0                   | 0                  | 0                   | 9,028,715               | 1,590,180                                   |
| Marietta City School District                   | Washington | School | 0                    | 0                           | 0                   | 0                  | 0                   | 23,245,911              | 895,740                                     |
| Green Local School District                     | Wayne      | School | 37,149               | 2,036                       | 0                   | 0                  | 0                   | 10,410,707              | 146,514                                     |
| Northwestern Local School District              | Wayne      | School | 0                    | 0                           | 0                   | 0                  | 0                   | 13,001,429              | (22,598)                                    |
| Norwayne Local School District                  | Wayne      | School | 0                    | 0                           | 0                   | 0                  | 0                   | 10,992,192              | 24,762                                      |
| Southeast Local School District                 | Wayne      | School | 0                    | 0                           | 0                   | 0                  | 0                   | 9,211,280               | 6,365,808                                   |
| Triway Local School District                    | Wayne      | School | 0                    | 0                           | 0                   | 0                  | 0                   | 15,760,692              | 564,699                                     |
| Elmwood Local School District                   | Wood       | School | 60,000               | 59,361                      | 51,792              | 0                  | 0                   | 12,178,430              | (299,944)                                   |
| Lake Local School District                      | Wood       | School | 500,000              | 2,212                       | 0                   | 0                  | 0                   | 14,624,473              | (232,345)                                   |
| Northwood Local School District                 | Wood       | School | 0                    | 0                           | 0                   | 0                  | 0                   | 9,979,378               | 344,532                                     |
| Carey Exempted Village School District          | Wyandot    | School | 0                    | 0                           | 0                   | 0                  | 0                   | 8,648,730               | (332,070)                                   |
| Mohawk Local School District                    | Wyandot    | School | 0                    | 0                           | 0                   | 0                  | 0                   | 8,823,121               | 802,600                                     |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 460,626              | 29,807                      | 20,746              | 0                  | 0                   | 16,257,391              | (286,615)                                   |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Other Financing Sources (Uses)                      |           |        |                                               |                                          |                               |                                           |                           |                                                |                |                 |
|-----------------------------------------------------|-----------|--------|-----------------------------------------------|------------------------------------------|-------------------------------|-------------------------------------------|---------------------------|------------------------------------------------|----------------|-----------------|
| School                                              | County    | Type   | Proceeds<br>From Sale<br>Of Capital<br>Assets | General<br>Obligation<br>Bonds<br>Issued | Refundin<br>g Bonds<br>Issued | Energy<br>Conservation<br>Notes<br>Issued | Other<br>Debt<br>Proceeds | Payment To<br>Refunded<br>Bond<br>Escrow Agent | Advances<br>In | Advances<br>Out |
| Allen County Educational Service Center             | Allen     | ESC    | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Bluffton Exempted Village School District           | Allen     | ESC    | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 25,563         | 0               |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Darke County Educational Service Center             | Darke     | ESC    | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Licking County Educational Service Center           | Licking   | ESC    | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Mercer County Educational Service Center            | Mercer    | ESC    | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 30,670         | (119,620)       |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Tri County Educational Service Center               | Wayne     | ESC    | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 63,850         | (29,000)        |
| Allen East Local School District                    | Allen     | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Perry Local School District                         | Allen     | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Shawnee Local School District                       | Allen     | School | 84                                            | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 44,962         | (29,055)        |
| Spencerville Local School District                  | Allen     | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Pymatuning Valley Local School District             | Ashtabula | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 24,334         | (89,546)        |
| Alexander Local School District                     | Athens    | School | 4,325                                         | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| New Knoxville Local School District                 | Auglaize  | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 31,420         | (31,466)        |
| St. Marys City School District                      | Auglaize  | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Wapakoneta City School District                     | Auglaize  | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Georgetown Exempted Village School District         | Brown     | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 28,765         | (101,222)       |
| Hamilton City School District                       | Butler    | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 1,259,173      | (101,067)       |
| Graham Local School District                        | Champaign | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| West Liberty-Salem Local School District            | Champaign | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Ansonia Local School District                       | Darke     | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Arcanum-Butler Local School District                | Darke     | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 33,862         | 0               |
| Franklin-Monroe Local School District               | Darke     | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 1,719          | 0               |
| Mississinawa Valley Local School District           | Darke     | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Tri Village Local School District                   | Darke     | School | 12,000                                        | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | (15,000)        |
| Versailles Exempted Village School District         | Darke     | School | 3,961                                         | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Northeastern Local School District                  | Defiance  | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 15,500         | (22,499)        |
| Berne Union Local School District                   | Fairfield | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Walnut Township Local School District               | Fairfield | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Reynoldsburg City School District                   | Franklin  | School | 31,349                                        | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 196,010        | (135,305)       |
| Evergreen Local School District                     | Fulton    | School | 312                                           | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 7,700          | (161)           |
| Pike-Delta-York Local School District               | Fulton    | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Swanton Local School District                       | Fulton    | School | 2,000                                         | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 6,216          | 0               |
| Newbury Local School District                       | Geauga    | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 12,977         | (13,128)        |
| Vanlue Local School District                        | Hancock   | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Ada Exempted Village School District                | Hardin    | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Hardin Northern Local School District               | Hardin    | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General**

**As of June 30, 2014**

**All Schools Reporting Under Cash**

| Other Financing Sources (Uses)                   |          |        |                                               |                                          |                               |                                           |                           |                                                |                |                 |
|--------------------------------------------------|----------|--------|-----------------------------------------------|------------------------------------------|-------------------------------|-------------------------------------------|---------------------------|------------------------------------------------|----------------|-----------------|
| School                                           | County   | Type   | Proceeds<br>From Sale<br>Of Capital<br>Assets | General<br>Obligation<br>Bonds<br>Issued | Refundin<br>g Bonds<br>Issued | Energy<br>Conservation<br>Notes<br>Issued | Other<br>Debt<br>Proceeds | Payment To<br>Refunded<br>Bond<br>Escrow Agent | Advances<br>In | Advances<br>Out |
| Kenton City School District                      | Hardin   | School | 2,000                                         | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Ridgemont Local School District                  | Hardin   | School | 4,555                                         | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 176,537        | (189,122)       |
| Upper Scioto Valley Local School District        | Hardin   | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Harrison Hills City School District              | Harrison | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 147,573        | (264,494)       |
| Jackson City School District                     | Jackson  | School | 2,750                                         | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 123,360        | (136,469)       |
| Oak Hill Union Local School District             | Jackson  | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 81,825         | (111,454)       |
| Centerburg Local School District                 | Knox     | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Danville Local School District                   | Knox     | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 6,511          | (650)           |
| East Knox Local School District                  | Knox     | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Fredericktown Local School District              | Knox     | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Mount Vernon City School District                | Knox     | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Fairport Harbor Exempted Village School District | Lake     | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 55,000         | 0               |
| Madison Local School District                    | Lake     | School | 6,552                                         | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 8,703          | (144,926)       |
| Painesville City School District                 | Lake     | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 132,218        | (216,860)       |
| Wickliffe City School District                   | Lake     | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 507,165        | (580,330)       |
| Southwest Licking Local School District          | Licking  | School | 4,711                                         | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Bellefontaine City School District               | Logan    | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 100,000        | 0               |
| Indian Lake Local School District                | Logan    | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 20,275         | (62,160)        |
| Clearview Local School District                  | Lorain   | School | 2,946                                         | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 15,741         | (13,296)        |
| Maumee City School District                      | Lucas    | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 30,000         | (30,000)        |
| Celina City School District                      | Mercer   | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 990,000        | (346,500)       |
| Fort Recovery Local School District              | Mercer   | School | 3,968                                         | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 72,000         | (47,000)        |
| Marion Local School District                     | Mercer   | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 322            | 0               |
| Parkway Local School District                    | Mercer   | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| St. Henry Local School District                  | Mercer   | School | 1,010                                         | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 43,300         | (105,700)       |
| Bradford Exempted Village School District        | Miami    | School | 212                                           | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | (1,000)         |
| Milton-Union Exempted Village School District    | Miami    | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 277,000        | 0               |
| Newton Local School District                     | Miami    | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 12,000         | (2,000)         |
| Middle Bass Local School District                | Ottawa   | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| North Bass Local School District                 | Ottawa   | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Put-in-bay Local School District                 | Ottawa   | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Antwerp Local School District                    | Paulding | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| New Lexington City School District               | Perry    | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 139,149        | (275,165)       |
| Northern Local School District                   | Perry    | School | 1,028                                         | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Southern Local School District                   | Perry    | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 10,658         | 0               |
| Eastern Local School District                    | Pike     | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Columbus Grove Local School District             | Putnam   | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Continental Local School District                | Putnam   | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 30,375         | (21,509)        |
| Jennings Local School District                   | Putnam   | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 186            | (340)           |
| Kalida Local School District                     | Putnam   | School | 175                                           | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 6,335          | 0               |
| Leipsic Local School District                    | Putnam   | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 175,460        | (389,518)       |
| Pandora-Gilboa Local School District             | Putnam   | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |



**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| <b>Other Financing Sources (Uses)</b>           |            |        |                                               |                                          |                               |                                           |                           |                                                |                |                 |
|-------------------------------------------------|------------|--------|-----------------------------------------------|------------------------------------------|-------------------------------|-------------------------------------------|---------------------------|------------------------------------------------|----------------|-----------------|
| School                                          | County     | Type   | Proceeds<br>From Sale<br>Of Capital<br>Assets | General<br>Obligation<br>Bonds<br>Issued | Refundin<br>g Bonds<br>Issued | Energy<br>Conservation<br>Notes<br>Issued | Other<br>Debt<br>Proceeds | Payment To<br>Refunded<br>Bond<br>Escrow Agent | Advances<br>In | Advances<br>Out |
| Lexington Local School District                 | Richland   | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 56,948         | (12,500)        |
| Fostoria City School District                   | Seneca     | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 473,725        | (468,166)       |
| Hopewell Loudon Local School District           | Seneca     | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | (505)           |
| New Riegel Local School District                | Seneca     | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Old Fort Local School District                  | Seneca     | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | (14,790)        |
| Fairlawn Local School District                  | Shelby     | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | (20,000)        |
| Jackson Center Local School District            | Shelby     | School | 0                                             | 0                                        | 0                             | 0                                         | 109,860                   | 0                                              | 0              | 0               |
| Sidney City School District                     | Shelby     | School | 3,712                                         | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Northwest Local School District                 | Stark      | School | 898                                           | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Osnaburg Local School District                  | Stark      | School | 2,322                                         | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | (1,400)         |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 7,303          | (62,887)        |
| Van Wert City School District                   | Van Wert   | School | 6,406                                         | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Wayne Local School District                     | Warren     | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Fort Frye Local School District                 | Washington | School | 3,341                                         | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 14,987         | 0               |
| Marietta City School District                   | Washington | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 111,088        | (162,847)       |
| Green Local School District                     | Wayne      | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Northwestern Local School District              | Wayne      | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Norwayne Local School District                  | Wayne      | School | 1,050                                         | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Southeast Local School District                 | Wayne      | School | 5,141                                         | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 5,610          | 0               |
| Triway Local School District                    | Wayne      | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Elmwood Local School District                   | Wood       | School | 0                                             | 0                                        | 0                             | 0                                         | 58,627                    | 0                                              | 0              | 0               |
| Lake Local School District                      | Wood       | School | 0                                             | 0                                        | 0                             | 0                                         | 500,000                   | 0                                              | 0              | (8,817)         |
| Northwood Local School District                 | Wood       | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Carey Exempted Village School District          | Wyandot    | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Mohawk Local School District                    | Wyandot    | School | 0                                             | 0                                        | 0                             | 0                                         | 0                         | 0                                              | 0              | 0               |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 0                                             | 0                                        | 339,999                       | 321,000                                   | 28,863                    | (348,116)                                      | 0              | 0               |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

**Other Financing Sources (Uses) (Continued)**

| School                                              | County    | Type   | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing<br>Sources Uses * |
|-----------------------------------------------------|-----------|--------|-----------------|------------------|-------------------------------|----------------------------|----------------------------------------------|
| Allen County Educational Service Center             | Allen     | ESC    | 0               | 0                | 0                             | 0                          | 0                                            |
| Bluffton Exempted Village School District           | Allen     | ESC    | 0               | (67,106)         | 0                             | 0                          | (67,106)                                     |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 0               | 0                | 0                             | 0                          | 25,563                                       |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 0               | 0                | 0                             | 0                          | 0                                            |
| Darke County Educational Service Center             | Darke     | ESC    | 0               | (100,000)        | 0                             | 0                          | (100,000)                                    |
| Licking County Educational Service Center           | Licking   | ESC    | 0               | 0                | 0                             | 0                          | 0                                            |
| Mercer County Educational Service Center            | Mercer    | ESC    | 0               | 0                | 0                             | 0                          | (88,950)                                     |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 0               | 0                | 0                             | 0                          | 0                                            |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 0               | 0                | 0                             | 0                          | 0                                            |
| Tri County Educational Service Center               | Wayne     | ESC    | 0               | 0                | 0                             | 0                          | 34,850                                       |
| Allen East Local School District                    | Allen     | School | 0               | 0                | 0                             | 0                          | 0                                            |
| Perry Local School District                         | Allen     | School | 0               | 0                | 0                             | 0                          | 0                                            |
| Shawnee Local School District                       | Allen     | School | 0               | 0                | 0                             | 0                          | 15,991                                       |
| Spencerville Local School District                  | Allen     | School | 0               | (50,648)         | 4,916                         | 0                          | (45,732)                                     |
| Pymatuning Valley Local School District             | Ashtabula | School | 0               | 0                | 0                             | 0                          | (65,212)                                     |
| Alexander Local School District                     | Athens    | School | 0               | (4,082,119)      | 41,516                        | 0                          | (4,036,278)                                  |
| New Knoxville Local School District                 | Auglaize  | School | 0               | (153,551)        | 0                             | 0                          | (153,597)                                    |
| St. Marys City School District                      | Auglaize  | School | 217             | 0                | 0                             | 0                          | 217                                          |
| Wapakoneta City School District                     | Auglaize  | School | 0               | (5,000)          | 0                             | 0                          | (5,000)                                      |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 0               | 0                | 0                             | 0                          | 0                                            |
| Georgetown Exempted Village School District         | Brown     | School | 0               | 0                | 20,629                        | (434)                      | 20,195                                       |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 0               | (8,764)          | 40,306                        | 0                          | (40,915)                                     |
| Hamilton City School District                       | Butler    | School | 0               | 0                | 0                             | 0                          | 1,158,106                                    |
| Graham Local School District                        | Champaign | School | 0               | 0                | 0                             | 0                          | 0                                            |
| West Liberty-Salem Local School District            | Champaign | School | 0               | (136,327)        | 0                             | 0                          | (136,327)                                    |
| Ansonia Local School District                       | Darke     | School | 0               | 0                | 0                             | 0                          | 0                                            |
| Arcanum-Butler Local School District                | Darke     | School | 0               | 0                | 6,219                         | (4,084)                    | 35,997                                       |
| Franklin-Monroe Local School District               | Darke     | School | 0               | 0                | 37,434                        | (30)                       | 39,123                                       |
| Mississinawa Valley Local School District           | Darke     | School | 0               | (175,000)        | 0                             | 0                          | (175,000)                                    |
| Tri Village Local School District                   | Darke     | School | 0               | 0                | 0                             | 0                          | (3,000)                                      |
| Versailles Exempted Village School District         | Darke     | School | 0               | (410,000)        | 0                             | 0                          | (406,039)                                    |
| Northeastern Local School District                  | Defiance  | School | 0               | (60,454)         | 59,107                        | (10,370)                   | (18,716)                                     |
| Berne Union Local School District                   | Fairfield | School | 0               | 0                | 0                             | 0                          | 0                                            |
| Walnut Township Local School District               | Fairfield | School | 25,000          | (25,000)         | 0                             | 0                          | 0                                            |
| Reynoldsburg City School District                   | Franklin  | School | 0               | (6,107,451)      | 0                             | 0                          | (6,015,397)                                  |
| Evergreen Local School District                     | Fulton    | School | 0               | 0                | 0                             | 0                          | 7,851                                        |
| Pike-Delta-York Local School District               | Fulton    | School | 0               | 0                | 0                             | 0                          | 0                                            |
| Swanton Local School District                       | Fulton    | School | 0               | (34,500)         | 12,607                        | 0                          | (13,677)                                     |
| Newbury Local School District                       | Geauga    | School | 0               | (126,890)        | 34,645                        | (6,900)                    | (99,296)                                     |
| Vanlue Local School District                        | Hancock   | School | 0               | (15,000)         | 0                             | 0                          | (15,000)                                     |
| Ada Exempted Village School District                | Hardin    | School | 0               | 0                | 5,814                         | 0                          | 5,814                                        |
| Hardin Northern Local School District               | Hardin    | School | 0               | (25,000)         | 0                             | 0                          | (25,000)                                     |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

**Other Financing Sources (Uses) (Continued)**

| School                                           | County   | Type   | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing<br>Sources Uses * |
|--------------------------------------------------|----------|--------|-----------------|------------------|-------------------------------|----------------------------|----------------------------------------------|
| Kenton City School District                      | Hardin   | School | 0               | 0                | 0                             | 0                          | 2,000                                        |
| Ridgemont Local School District                  | Hardin   | School | 0               | (64,942)         | 0                             | 0                          | (72,972)                                     |
| Upper Scioto Valley Local School District        | Hardin   | School | 0               | 0                | 0                             | 0                          | 0                                            |
| Harrison Hills City School District              | Harrison | School | 0               | (35,000)         | 0                             | 0                          | (151,921)                                    |
| Jackson City School District                     | Jackson  | School | 0               | 0                | 13,883                        | 0                          | 3,524                                        |
| Oak Hill Union Local School District             | Jackson  | School | 0               | (375,000)        | 0                             | 0                          | (404,629)                                    |
| Centerburg Local School District                 | Knox     | School | 0               | (100,000)        | 0                             | 0                          | (100,000)                                    |
| Danville Local School District                   | Knox     | School | 0               | 0                | 0                             | 0                          | 5,861                                        |
| East Knox Local School District                  | Knox     | School | 0               | 0                | 0                             | 0                          | 0                                            |
| Fredericktown Local School District              | Knox     | School | 0               | 0                | 0                             | 0                          | 0                                            |
| Mount Vernon City School District                | Knox     | School | 0               | (92,300)         | 0                             | 0                          | (92,300)                                     |
| Fairport Harbor Exempted Village School District | Lake     | School | 0               | 0                | 0                             | 0                          | 55,000                                       |
| Madison Local School District                    | Lake     | School | 0               | (138,413)        | 0                             | 0                          | (268,084)                                    |
| Painesville City School District                 | Lake     | School | 0               | (113,589)        | 0                             | 0                          | (198,231)                                    |
| Wickliffe City School District                   | Lake     | School | 0               | (74,445)         | 238,855                       | 0                          | 91,245                                       |
| Southwest Licking Local School District          | Licking  | School | 0               | 0                | 51,601                        | 0                          | 56,312                                       |
| Bellefontaine City School District               | Logan    | School | 0               | 0                | 0                             | 0                          | 100,000                                      |
| Indian Lake Local School District                | Logan    | School | 0               | (40,000)         | 0                             | 0                          | (81,885)                                     |
| Clearview Local School District                  | Lorain   | School | 1,827           | (168,491)        | 275                           | 0                          | (160,998)                                    |
| Maumee City School District                      | Lucas    | School | 0               | (100,000)        | 0                             | 0                          | (100,000)                                    |
| Celina City School District                      | Mercer   | School | 0               | (114,257)        | 0                             | 0                          | 529,243                                      |
| Fort Recovery Local School District              | Mercer   | School | 0               | (485,000)        | 27,639                        | 0                          | (428,393)                                    |
| Marion Local School District                     | Mercer   | School | 0               | 0                | 0                             | 0                          | 322                                          |
| Parkway Local School District                    | Mercer   | School | 0               | 0                | 6,338                         | 0                          | 6,338                                        |
| St. Henry Local School District                  | Mercer   | School | 0               | 0                | 0                             | 0                          | (61,390)                                     |
| Bradford Exempted Village School District        | Miami    | School | 0               | (6,500)          | 0                             | 0                          | (7,288)                                      |
| Milton-Union Exempted Village School District    | Miami    | School | 0               | (240,000)        | 113,687                       | 0                          | 150,687                                      |
| Newton Local School District                     | Miami    | School | 0               | 0                | 0                             | 0                          | 0                                            |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 0               | (500,000)        | 0                             | 0                          | (490,000)                                    |
| Middle Bass Local School District                | Ottawa   | School | 0               | 0                | 0                             | 0                          | 0                                            |
| North Bass Local School District                 | Ottawa   | School | 0               | 0                | 0                             | 0                          | 0                                            |
| Put-in-bay Local School District                 | Ottawa   | School | 0               | (30,000)         | 32,455                        | 0                          | 2,455                                        |
| Antwerp Local School District                    | Paulding | School | 0               | 0                | 0                             | 0                          | 0                                            |
| New Lexington City School District               | Perry    | School | 10,871          | 0                | 0                             | 0                          | (125,145)                                    |
| Northern Local School District                   | Perry    | School | 0               | 0                | 0                             | 0                          | 1,028                                        |
| Southern Local School District                   | Perry    | School | 0               | (50,837)         | 1,602                         | 0                          | (38,577)                                     |
| Eastern Local School District                    | Pike     | School | 5               | 0                | 0                             | 0                          | 5                                            |
| Columbus Grove Local School District             | Putnam   | School | 0               | (297,886)        | 0                             | 0                          | (297,886)                                    |
| Continental Local School District                | Putnam   | School | 0               | (44,472)         | 4,375                         | 0                          | (31,231)                                     |
| Jennings Local School District                   | Putnam   | School | 0               | 0                | 4,955                         | 0                          | 4,801                                        |
| Kalida Local School District                     | Putnam   | School | 77,800          | (274,954)        | 7,501                         | 0                          | (183,143)                                    |
| Leipsic Local School District                    | Putnam   | School | 0               | 0                | 0                             | 0                          | (214,058)                                    |
| Pandora-Gilboa Local School District             | Putnam   | School | 63,537          | (6,857)          | 0                             | 0                          | 56,680                                       |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

**Other Financing Sources (Uses) (Continued)**

| School                                          | County     | Type   | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing<br>Sources Uses * |
|-------------------------------------------------|------------|--------|-----------------|------------------|-------------------------------|----------------------------|----------------------------------------------|
| Lexington Local School District                 | Richland   | School | 0               | (126,800)        | 0                             | 0                          | (82,352)                                     |
| Fostoria City School District                   | Seneca     | School | 0               | (116,613)        | 0                             | 0                          | (111,054)                                    |
| Hopewell Loudon Local School District           | Seneca     | School | 1,498           | (544,740)        | 9,449                         | 0                          | (534,298)                                    |
| New Riegel Local School District                | Seneca     | School | 0               | (93,619)         | 0                             | 0                          | (93,619)                                     |
| Old Fort Local School District                  | Seneca     | School | 0               | 0                | 0                             | 0                          | (14,790)                                     |
| Fairlawn Local School District                  | Shelby     | School | 0               | 0                | 0                             | 0                          | (20,000)                                     |
| Jackson Center Local School District            | Shelby     | School | 0               | (13,000)         | 0                             | 0                          | 96,860                                       |
| Sidney City School District                     | Shelby     | School | 0               | (461,854)        | 0                             | 0                          | (458,142)                                    |
| Northwest Local School District                 | Stark      | School | 0               | 0                | 0                             | 0                          | 898                                          |
| Osnaburg Local School District                  | Stark      | School | 0               | 0                | 0                             | 0                          | 922                                          |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 0               | (591)            | 8,192                         | 0                          | (47,983)                                     |
| Van Wert City School District                   | Van Wert   | School | 0               | 0                | 0                             | 0                          | 6,406                                        |
| Wayne Local School District                     | Warren     | School | 0               | 0                | 75,476                        | 0                          | 75,476                                       |
| Fort Frye Local School District                 | Washington | School | 0               | 0                | 0                             | 0                          | 18,328                                       |
| Marietta City School District                   | Washington | School | 0               | (256,528)        | 0                             | 0                          | (308,287)                                    |
| Green Local School District                     | Wayne      | School | 0               | (4,000)          | 0                             | 0                          | (4,000)                                      |
| Northwestern Local School District              | Wayne      | School | 0               | (41,750)         | 0                             | 0                          | (41,750)                                     |
| Norwayne Local School District                  | Wayne      | School | 0               | 0                | 0                             | 0                          | 1,050                                        |
| Southeast Local School District                 | Wayne      | School | 0               | (4,708,689)      | 0                             | 0                          | (4,697,938)                                  |
| Triway Local School District                    | Wayne      | School | 0               | 0                | 0                             | 0                          | 0                                            |
| Elmwood Local School District                   | Wood       | School | 0               | 0                | 0                             | 0                          | 58,627                                       |
| Lake Local School District                      | Wood       | School | 22,425          | (60,062)         | 0                             | 0                          | 453,546                                      |
| Northwood Local School District                 | Wood       | School | 0               | 0                | 0                             | 0                          | 0                                            |
| Carey Exempted Village School District          | Wyandot    | School | 0               | 0                | 0                             | 0                          | 0                                            |
| Mohawk Local School District                    | Wyandot    | School | 0               | 0                | 0                             | 0                          | 0                                            |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 0               | (100,000)        | 0                             | 0                          | 241,746                                      |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General**

**As of June 30, 2014**

**All Schools Reporting Under Cash**

| School                                              | County    | Type   | Special And Extraordinary Items |                    |                                           | Fund Balances               |                   |             |
|-----------------------------------------------------|-----------|--------|---------------------------------|--------------------|-------------------------------------------|-----------------------------|-------------------|-------------|
|                                                     |           |        | Special Item                    | Extraordinary Item | * Total Special And Extraordinary Items * | Net Change In Fund Balances | Beginning Of Year | End Of Year |
| Allen County Educational Service Center             | Allen     | ESC    | 0                               | 0                  | 0                                         | 21,676                      | 467,426           | 489,102     |
| Bluffton Exempted Village School District           | Allen     | ESC    | 0                               | 0                  | 0                                         | 282,340                     | 2,411,953         | 2,694,293   |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 0                               | 0                  | 0                                         | 635,599                     | 1,873,783         | 2,509,382   |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 0                               | 0                  | 0                                         | 471,942                     | 2,868,586         | 3,340,528   |
| Darke County Educational Service Center             | Darke     | ESC    | 0                               | 0                  | 0                                         | (277,445)                   | 774,741           | 497,296     |
| Licking County Educational Service Center           | Licking   | ESC    | 0                               | 0                  | 0                                         | 685,418                     | 516,143           | 1,201,561   |
| Mercer County Educational Service Center            | Mercer    | ESC    | 0                               | 0                  | 0                                         | 38,241                      | 1,621,471         | 1,659,712   |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 0                               | 0                  | 0                                         | (51,508)                    | 489,498           | 437,990     |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 0                               | 0                  | 0                                         | (18,221)                    | 7,484,037         | 7,465,816   |
| Tri County Educational Service Center               | Wayne     | ESC    | 0                               | 0                  | 0                                         | 939,640                     | 3,720,962         | 4,660,602   |
| Allen East Local School District                    | Allen     | School | 0                               | 0                  | 0                                         | 408,830                     | 3,905,605         | 4,314,435   |
| Perry Local School District                         | Allen     | School | 0                               | 0                  | 0                                         | 149,991                     | 2,526,519         | 2,676,510   |
| Shawnee Local School District                       | Allen     | School | 0                               | 0                  | 0                                         | (411,788)                   | 16,709,286        | 16,297,498  |
| Spencerville Local School District                  | Allen     | School | 0                               | 0                  | 0                                         | 655,644                     | 3,861,168         | 4,516,812   |
| Pymatuning Valley Local School District             | Ashtabula | School | 0                               | 0                  | 0                                         | 520,008                     | 1,200,890         | 1,720,898   |
| Alexander Local School District                     | Athens    | School | 0                               | 0                  | 0                                         | 182,862                     | 4,473,634         | 4,656,496   |
| New Knoxville Local School District                 | Auglaize  | School | 0                               | 0                  | 0                                         | (105,527)                   | 2,839,139         | 2,733,612   |
| St. Marys City School District                      | Auglaize  | School | 0                               | 0                  | 0                                         | 649,280                     | 2,118,468         | 2,767,748   |
| Wapakoneta City School District                     | Auglaize  | School | 0                               | 0                  | 0                                         | 2,270,109                   | 2,576,446         | 4,846,555   |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 0                               | 0                  | 0                                         | 144,827                     | 2,439,737         | 2,584,564   |
| Georgetown Exempted Village School District         | Brown     | School | 0                               | 0                  | 0                                         | 383,765                     | 1,237,830         | 1,621,595   |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 0                               | 0                  | 0                                         | 921,210                     | 1,906,394         | 2,827,604   |
| Hamilton City School District                       | Butler    | School | 0                               | 0                  | 0                                         | 2,351,737                   | 9,265,271         | 11,617,008  |
| Graham Local School District                        | Champaign | School | 0                               | 0                  | 0                                         | 2,851,721                   | 2,263,183         | 5,114,904   |
| West Liberty-Salem Local School District            | Champaign | School | 0                               | 0                  | 0                                         | 1,755,849                   | 1,205,684         | 2,961,533   |
| Ansonia Local School District                       | Darke     | School | 0                               | 0                  | 0                                         | 610,662                     | 1,766,383         | 2,377,045   |
| Arcanum-Butler Local School District                | Darke     | School | 0                               | 0                  | 0                                         | 837,060                     | 2,538,592         | 3,375,652   |
| Franklin-Monroe Local School District               | Darke     | School | 0                               | 0                  | 0                                         | 317,744                     | 2,377,779         | 2,695,523   |
| Mississinawa Valley Local School District           | Darke     | School | 0                               | 0                  | 0                                         | 100,180                     | 2,178,351         | 2,278,531   |
| Tri Village Local School District                   | Darke     | School | 0                               | 0                  | 0                                         | 627,041                     | 2,144,222         | 2,771,263   |
| Versailles Exempted Village School District         | Darke     | School | 0                               | 0                  | 0                                         | 967,611                     | 3,686,388         | 4,653,999   |
| Northeastern Local School District                  | Defiance  | School | 0                               | 0                  | 0                                         | 680,906                     | 3,360,205         | 4,041,111   |
| Berne Union Local School District                   | Fairfield | School | 0                               | 0                  | 0                                         | 82,522                      | 1,379,133         | 1,461,655   |
| Walnut Township Local School District               | Fairfield | School | 0                               | 0                  | 0                                         | (626,944)                   | 1,413,160         | 786,216     |
| Reynoldsburg City School District                   | Franklin  | School | 0                               | 0                  | 0                                         | (1,518,594)                 | 11,985,137        | 10,466,543  |
| Evergreen Local School District                     | Fulton    | School | 0                               | 0                  | 0                                         | 645,374                     | 5,026,599         | 5,671,973   |
| Pike-Delta-York Local School District               | Fulton    | School | 0                               | 0                  | 0                                         | 444,110                     | 947,406           | 1,391,516   |
| Swanton Local School District                       | Fulton    | School | 0                               | 0                  | 0                                         | 35,899                      | 7,580,104         | 7,616,003   |
| Newbury Local School District                       | Geauga    | School | 0                               | 0                  | 0                                         | (353,088)                   | 851,448           | 498,360     |
| Vanlue Local School District                        | Hancock   | School | 0                               | 0                  | 0                                         | 539,250                     | 3,366,274         | 3,905,524   |
| Ada Exempted Village School District                | Hardin    | School | 0                               | 0                  | 0                                         | 410,885                     | 1,148,351         | 1,559,236   |
| Hardin Northern Local School District               | Hardin    | School | 0                               | 0                  | 0                                         | 168,580                     | 3,024,364         | 3,192,944   |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General**

**As of June 30, 2014**

**All Schools Reporting Under Cash**

| Special And Extraordinary Items                  |          |        |                 |                       |                                                    | Fund Balances |           |            |
|--------------------------------------------------|----------|--------|-----------------|-----------------------|----------------------------------------------------|---------------|-----------|------------|
| School                                           | County   | Type   | Special<br>Item | Extraordinary<br>Item | * Total Special<br>And<br>Extraordinary<br>Items * | Net Change    | Beginning | End        |
|                                                  |          |        |                 |                       | In Fund<br>Balances                                | Of Year       | Of Year   |            |
| Kenton City School District                      | Hardin   | School | 0               | 0                     | 0                                                  | 1,378,256     | 4,116,849 | 5,495,105  |
| Ridgemont Local School District                  | Hardin   | School | 0               | 0                     | 0                                                  | 266,023       | 1,527,607 | 1,793,630  |
| Upper Scioto Valley Local School District        | Hardin   | School | 0               | 0                     | 0                                                  | 799,549       | 1,528,471 | 2,328,020  |
| Harrison Hills City School District              | Harrison | School | 0               | 0                     | 0                                                  | 1,057,601     | 5,476,223 | 6,533,824  |
| Jackson City School District                     | Jackson  | School | 0               | 0                     | 0                                                  | 2,110,234     | 8,097,192 | 10,207,426 |
| Oak Hill Union Local School District             | Jackson  | School | 0               | 0                     | 0                                                  | 196,392       | 8,820,125 | 9,016,517  |
| Centerburg Local School District                 | Knox     | School | 0               | 0                     | 0                                                  | 57,644        | 3,810,972 | 3,868,616  |
| Danville Local School District                   | Knox     | School | 0               | 0                     | 0                                                  | 698,197       | 2,781,715 | 3,479,912  |
| East Knox Local School District                  | Knox     | School | 0               | 0                     | 0                                                  | 477,017       | 717,430   | 1,194,447  |
| Fredericktown Local School District              | Knox     | School | 0               | 0                     | 0                                                  | 437,772       | 2,713,778 | 3,151,550  |
| Mount Vernon City School District                | Knox     | School | 0               | 0                     | 0                                                  | 946,895       | 1,225,113 | 2,172,008  |
| Fairport Harbor Exempted Village School District | Lake     | School | 0               | 0                     | 0                                                  | 222,723       | 606,269   | 828,992    |
| Madison Local School District                    | Lake     | School | 0               | 0                     | 0                                                  | 424,523       | 458,264   | 882,787    |
| Painesville City School District                 | Lake     | School | 0               | 0                     | 0                                                  | 138,980       | 2,488,611 | 2,627,591  |
| Wickliffe City School District                   | Lake     | School | 0               | 0                     | 0                                                  | (424,368)     | 6,144,746 | 5,720,378  |
| Southwest Licking Local School District          | Licking  | School | 0               | 0                     | 0                                                  | 2,691,108     | 3,532,138 | 6,223,246  |
| Bellefontaine City School District               | Logan    | School | 0               | 0                     | 0                                                  | 863,556       | 7,549,465 | 8,413,021  |
| Indian Lake Local School District                | Logan    | School | 0               | 0                     | 0                                                  | 959,280       | 5,199,109 | 6,158,389  |
| Clearview Local School District                  | Lorain   | School | 0               | 0                     | 0                                                  | (41,923)      | 280,299   | 238,376    |
| Maumee City School District                      | Lucas    | School | 0               | 0                     | 0                                                  | 396,733       | 3,463,983 | 3,860,716  |
| Celina City School District                      | Mercer   | School | 0               | 0                     | 0                                                  | 243,347       | 7,671,521 | 7,914,868  |
| Fort Recovery Local School District              | Mercer   | School | 0               | 0                     | 0                                                  | 350,241       | 2,981,710 | 3,331,951  |
| Marion Local School District                     | Mercer   | School | 0               | 0                     | 0                                                  | 182,722       | 1,350,634 | 1,533,356  |
| Parkway Local School District                    | Mercer   | School | 0               | 0                     | 0                                                  | 154,511       | 3,382,852 | 3,537,363  |
| St. Henry Local School District                  | Mercer   | School | 0               | 0                     | 0                                                  | 280,567       | 3,579,902 | 3,860,469  |
| Bradford Exempted Village School District        | Miami    | School | 0               | 0                     | 0                                                  | 170,044       | 3,306,278 | 3,476,322  |
| Milton-Union Exempted Village School District    | Miami    | School | 0               | 0                     | 0                                                  | 883,242       | 5,645,945 | 6,529,187  |
| Newton Local School District                     | Miami    | School | 0               | 0                     | 0                                                  | 183,072       | 1,854,655 | 2,037,727  |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 0               | 0                     | 0                                                  | 1,254,287     | 2,685,234 | 3,939,521  |
| Middle Bass Local School District                | Ottawa   | School | 0               | 0                     | 0                                                  | 73,578        | 489,329   | 562,907    |
| North Bass Local School District                 | Ottawa   | School | 0               | 0                     | 0                                                  | 13,159        | 63,901    | 77,060     |
| Put-in-bay Local School District                 | Ottawa   | School | 0               | 0                     | 0                                                  | 338,865       | 2,229,554 | 2,568,419  |
| Antwerp Local School District                    | Paulding | School | 0               | 0                     | 0                                                  | 383,350       | 2,863,244 | 3,246,594  |
| New Lexington City School District               | Perry    | School | 0               | 0                     | 0                                                  | (199,676)     | 2,504,476 | 2,304,800  |
| Northern Local School District                   | Perry    | School | 0               | 0                     | 0                                                  | 889,025       | 111,308   | 1,000,333  |
| Southern Local School District                   | Perry    | School | 0               | 0                     | 0                                                  | 641,512       | 502,913   | 1,144,425  |
| Eastern Local School District                    | Pike     | School | 0               | 0                     | 0                                                  | 288,176       | 1,825,970 | 2,114,146  |
| Columbus Grove Local School District             | Putnam   | School | 0               | 0                     | 0                                                  | (263,671)     | 4,500,302 | 4,236,631  |
| Continental Local School District                | Putnam   | School | 0               | 0                     | 0                                                  | (219,801)     | 3,851,562 | 3,631,761  |
| Jennings Local School District                   | Putnam   | School | 0               | 0                     | 0                                                  | 51,260        | 559,684   | 610,944    |
| Kalida Local School District                     | Putnam   | School | 0               | 0                     | 0                                                  | 656,821       | 2,160,881 | 2,817,702  |
| Leipsic Local School District                    | Putnam   | School | 0               | 0                     | 0                                                  | 136,246       | 3,271,081 | 3,407,327  |
| Pandora-Gilboa Local School District             | Putnam   | School | 0               | 0                     | 0                                                  | 454,078       | 2,712,592 | 3,166,670  |

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General

As of June 30, 2014

All Schools Reporting Under Cash

| Special And Extraordinary Items |  |  |  |  |  | Fund Balances |  |  |
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**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Receipts                                            |           |        |                |              |                   |                     |                  |                            |         |                      |
|-----------------------------------------------------|-----------|--------|----------------|--------------|-------------------|---------------------|------------------|----------------------------|---------|----------------------|
| School                                              | County    | Type   | Property Taxes | Income Taxes | Intergovernmental | Investment Earnings | Tuition And Fees | Extracurricular Activities | Rentals | Charges For Services |
| Allen County Educational Service Center             | Allen     | ESC    | 0              | 0            | 929,819           | 380                 | 163,080          | 2,639                      | 0       | 6,351,661            |
| Bluffton Exempted Village School District           | Allen     | ESC    | 3,299,901      | 766,442      | 5,394,768         | 6,394               | 726,336          | 72,770                     | 0       | 300,039              |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 0              | 0            | 6,888,982         | 3,907               | 621,126          | 0                          | 500     | 1,947,910            |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 0              | 0            | 2,450,362         | 9,039               | 277,316          | 0                          | 0       | 6,978,365            |
| Darke County Educational Service Center             | Darke     | ESC    | 0              | 0            | 1,684,301         | 4,388               | 45,734           | 8,133                      | 0       | 1,408,894            |
| Licking County Educational Service Center           | Licking   | ESC    | 0              | 0            | 1,935,959         | 1,112               | 292,213          | 0                          | 0       | 6,824,636            |
| Mercer County Educational Service Center            | Mercer    | ESC    | 0              | 0            | 2,152,461         | 3,099               | 69,740           | 7,110                      | 0       | 3,798,520            |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 0              | 0            | 268,535           | 0                   | 0                | 0                          | 0       | 0                    |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 0              | 0            | 4,047,717         | 15,380              | 4,426,902        | 23,633                     | 333,885 | 4,870,424            |
| Tri County Educational Service Center               | Wayne     | ESC    | 0              | 0            | 2,565,878         | 938                 | 637,408          | 0                          | 0       | 11,276,339           |
| Allen East Local School District                    | Allen     | School | 2,872,152      | 0            | 6,486,999         | 4,883               | 799,888          | 119,276                    | 5,144   | 258,730              |
| Perry Local School District                         | Allen     | School | 3,606,345      | 0            | 3,425,454         | 16,541              | 2,358,358        | 70,476                     | 76      | 108,815              |
| Shawnee Local School District                       | Allen     | School | 11,740,482     | 0            | 10,114,122        | 66,298              | 1,796,691        | 324,378                    | 4,845   | 573,087              |
| Spencerville Local School District                  | Allen     | School | 509,386        | 0            | 775,318           | 771                 | 0                | 85,793                     | 0       | 139,107              |
| Pymatuning Valley Local School District             | Ashtabula | School | 4,307,101      | 0            | 9,025,621         | 36,577              | 379,205          | 199,559                    | 650     | 141,618              |
| Alexander Local School District                     | Athens    | School | 4,433,863      | 0            | 11,852,639        | 88,823              | 1,085,516        | 84,119                     | 2,341   | 170,610              |
| New Knoxville Local School District                 | Auglaize  | School | 442,283        | 0            | 270,758           | 846                 | 0                | 98,899                     | 0       | 120,032              |
| St. Marys City School District                      | Auglaize  | School | 1,963,607      | 0            | 1,749,608         | 13,647              | 0                | 161,777                    | 0       | 502,311              |
| Wapakoneta City School District                     | Auglaize  | School | 7,646,728      | 3,019,927    | 18,012,966        | 80,616              | 883,943          | 228,455                    | 13,159  | 556,164              |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 1,530,276      | 620,817      | 4,137,109         | 15,105              | 383,913          | 85,967                     | 0       | 123,935              |
| Georgetown Exempted Village School District         | Brown     | School | 2,425,375      | 0            | 7,226,465         | 11,018              | 498,751          | 85,202                     | 0       | 146,953              |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 2,319,942      | 0            | 8,945,775         | 3,559               | 265,658          | 71,648                     | 3,763   | 115,717              |
| Hamilton City School District                       | Butler    | School | 26,489,757     | 0            | 78,767,899        | 44,103              | 1,698,951        | 410,076                    | 44,839  | 718,378              |
| Graham Local School District                        | Champaign | School | 6,105,017      | 0            | 13,004,382        | 13,176              | 890,244          | 317,378                    | 10,134  | 349,362              |
| West Liberty-Salem Local School District            | Champaign | School | 2,805,841      | 2,069,624    | 7,787,905         | 19,239              | 1,990,715        | 180,682                    | 0       | 310,914              |
| Ansonia Local School District                       | Darke     | School | 1,381,820      | 1,142,456    | 4,636,915         | 5,792               | 925,623          | 149,369                    | 0       | 139,617              |
| Arcanum-Butler Local School District                | Darke     | School | 2,809,721      | 2,140,162    | 5,779,052         | 24,453              | 1,260,102        | 166,328                    | 0       | 154,048              |
| Franklin-Monroe Local School District               | Darke     | School | 1,691,198      | 609,983      | 3,546,840         | 4,979               | 1,277,033        | 176,816                    | 1,657   | 107,635              |
| Mississinawa Valley Local School District           | Darke     | School | 1,450,115      | 1,169,941    | 5,479,936         | 1,466               | 370,769          | 150,481                    | 0       | 91,743               |
| Tri Village Local School District                   | Darke     | School | 2,065,672      | 1,250,219    | 3,873,856         | 9,274               | 857,133          | 228,552                    | 3,090   | 125,995              |
| Versailles Exempted Village School District         | Darke     | School | 3,447,330      | 1,690,892    | 7,639,826         | 18,469              | 279,126          | 228,065                    | 6,180   | 0                    |
| Northeastern Local School District                  | Defiance  | School | 6,725,821      | 0            | 4,210,863         | 17,543              | 1,167,785        | 146,875                    | 0       | 249,348              |
| Berne Union Local School District                   | Fairfield | School | 2,948,274      | 1,081,541    | 4,502,297         | 3,811               | 518,135          | 102,901                    | 0       | 0                    |
| Walnut Township Local School District               | Fairfield | School | 3,455,106      | 1,281,696    | 2,192,723         | 2,499               | 401,347          | 112,950                    | 0       | 0                    |
| Reynoldsburg City School District                   | Franklin  | School | 29,912,577     | 4,724,184    | 41,122,151        | 26,874              | 2,811,365        | 673,293                    | 0       | 1,477,077            |
| Evergreen Local School District                     | Fulton    | School | 4,896,127      | 3,477,897    | 6,637,465         | 16,390              | 648,629          | 160,364                    | 11,810  | 278,135              |
| Pike-Delta-York Local School District               | Fulton    | School | 1,419,266      | 0            | 1,357,517         | 528                 | 0                | 210,412                    | 0       | 162,517              |
| Swanton Local School District                       | Fulton    | School | 5,680,682      | 1,585,807    | 6,652,995         | 30,574              | 642,292          | 187,359                    | 0       | 184,651              |
| Newbury Local School District                       | Geauga    | School | 5,688,267      | 0            | 2,650,403         | 5,055               | 216,437          | 67,146                     | 0       | 56,456               |
| Vanlue Local School District                        | Hancock   | School | 1,129,899      | 520,401      | 1,805,102         | 8,456               | 440,450          | 32,646                     | 100     | 36,322               |
| Ada Exempted Village School District                | Hardin    | School | 2,557,152      | 998,806      | 5,289,565         | 9,023               | 607,252          | 57,589                     | 0       | 175,539              |
| Hardin Northern Local School District               | Hardin    | School | 1,494,688      | 1,028,977    | 2,929,284         | 5,749               | 386,501          | 44,576                     | 0       | 84,664               |



**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Receipts                                         |          |        |                |              |                   |                     |                  |                            |         |                      |
|--------------------------------------------------|----------|--------|----------------|--------------|-------------------|---------------------|------------------|----------------------------|---------|----------------------|
| School                                           | County   | Type   | Property Taxes | Income Taxes | Intergovernmental | Investment Earnings | Tuition And Fees | Extracurricular Activities | Rentals | Charges For Services |
| Kenton City School District                      | Hardin   | School | 4,650,944      | 2,926,740    | 22,440,115        | 37,929              | 1,150,244        | 232,859                    | 0       | 339,787              |
| Ridgemont Local School District                  | Hardin   | School | 1,840,394      | 1,018,068    | 7,959,024         | 10,340              | 660,978          | 93,250                     | 0       | 112,156              |
| Upper Scioto Valley Local School District        | Hardin   | School | 1,829,703      | 360,447      | 5,379,382         | 241,567             | 96,315           | 58,305                     | 33,750  | 127,134              |
| Harrison Hills City School District              | Harrison | School | 5,639,356      | 0            | 13,513,885        | 4,082               | 267,978          | 142,921                    | 16,930  | 135,087              |
| Jackson City School District                     | Jackson  | School | 1,611,130      | 0            | 3,104,711         | 46,973              | 0                | 359,314                    | 3,545   | 363,078              |
| Oak Hill Union Local School District             | Jackson  | School | 2,302,511      | 0            | 10,547,517        | 38,548              | 627,928          | 244,913                    | 0       | 79,926               |
| Centerburg Local School District                 | Knox     | School | 2,950,859      | 1,159,238    | 6,634,931         | 7,445               | 275,305          | 133,871                    | 10,431  | 147,504              |
| Danville Local School District                   | Knox     | School | 1,401,328      | 1,033,322    | 4,263,280         | 34,981              | 794,501          | 80,926                     | 2,295   | 108,212              |
| East Knox Local School District                  | Knox     | School | 5,930,866      | 0            | 6,782,331         | 5,524               | 630,177          | 108,154                    | 260     | 146,675              |
| Fredericktown Local School District              | Knox     | School | 3,927,739      | 0            | 7,010,277         | 1,896               | 1,008,945        | 255,197                    | 17,482  | 172,902              |
| Mount Vernon City School District                | Knox     | School | 15,871,457     | 0            | 20,584,939        | 2,342               | 1,396,853        | 249,780                    | 10,943  | 379,992              |
| Fairport Harbor Exempted Village School District | Lake     | School | 0              | 0            | 793,979           | 0                   | 0                | 22,835                     | 0       | 0                    |
| Madison Local School District                    | Lake     | School | 12,309,572     | 0            | 17,534,446        | 10,851              | 1,505,054        | 380,622                    | 0       | 0                    |
| Painesville City School District                 | Lake     | School | 10,322,504     | 0            | 27,809,873        | 20,800              | 1,193,494        | 200,744                    | 0       | 102,267              |
| Wickliffe City School District                   | Lake     | School | 10,987,118     | 0            | 7,761,252         | 56,265              | 161,108          | 206,794                    | 0       | 490                  |
| Southwest Licking Local School District          | Licking  | School | 17,002,443     | 4,801,339    | 17,444,137        | 10,387              | 596,434          | 445,780                    | 0       | 741,218              |
| Bellefontaine City School District               | Logan    | School | 8,450,553      | 0            | 19,309,126        | 30,058              | 1,090,207        | 253,155                    | 22,534  | 433,308              |
| Indian Lake Local School District                | Logan    | School | 11,819,056     | 0            | 8,058,923         | 1,507               | 965,344          | 206,925                    | 2,080   | 315,696              |
| Clearview Local School District                  | Lorain   | School | 3,157,476      | 0            | 9,777,433         | 1,224               | 3,622,519        | 173,373                    | 0       | 149,435              |
| Maumee City School District                      | Lucas    | School | 20,745,812     | 0            | 12,123,145        | 17,562              | 498,582          | 141,163                    | 0       | 352,783              |
| Celina City School District                      | Mercer   | School | 1,241,318      | 0            | 3,914,988         | 3,316               | 0                | 357,088                    | 0       | 1,114,700            |
| Fort Recovery Local School District              | Mercer   | School | 2,205,515      | 2,061,847    | 5,773,479         | 14,062              | 340,179          | 286,631                    | 1,550   | 0                    |
| Marion Local School District                     | Mercer   | School | 2,868,228      | 0            | 5,345,112         | 18,080              | 388,785          | 242,721                    | 9,746   | 276,123              |
| Parkway Local School District                    | Mercer   | School | 3,218,457      | 1,275,269    | 6,911,022         | 29,646              | 725,948          | 308,477                    | 1,410   | 249,869              |
| St. Henry Local School District                  | Mercer   | School | 3,117,265      | 0            | 6,285,095         | 28,220              | 178,028          | 342,941                    | 5,447   | 287,174              |
| Bradford Exempted Village School District        | Miami    | School | 964,067        | 939,795      | 4,163,743         | 4,845               | 310,662          | 110,452                    | 60      | 128,777              |
| Milton-Union Exempted Village School District    | Miami    | School | 5,295,064      | 2,112,657    | 8,115,671         | 93,109              | 1,130,567        | 193,185                    | 0       | 229,319              |
| Newton Local School District                     | Miami    | School | 1,914,963      | 1,291,710    | 2,775,917         | 1,335               | 683,102          | 107,062                    | 1,975   | 141,657              |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 9,035,545      | 0            | 9,916,030         | 19,932              | 818,384          | 353,607                    | 9,494   | 401,717              |
| Middle Bass Local School District                | Ottawa   | School | 314,108        | 0            | 0                 | 317                 | 0                | 0                          | 0       | 0                    |
| North Bass Local School District                 | Ottawa   | School | 13,320         | 0            | 20,597            | 0                   | 0                | 0                          | 0       | 0                    |
| Put-in-bay Local School District                 | Ottawa   | School | 2,431,898      | 0            | 269,777           | 3,467               | 136,483          | 0                          | 0       | 0                    |
| Antwerp Local School District                    | Paulding | School | 1,732,860      | 1,108,579    | 4,492,766         | 18,297              | 453,990          | 150,809                    | 425     | 113,411              |
| New Lexington City School District               | Perry    | School | 3,143,267      | 0            | 18,299,248        | 7,153               | 766,300          | 76,910                     | 0       | 118,067              |
| Northern Local School District                   | Perry    | School | 8,224,121      | 0            | 24,709,156        | 156                 | 875,717          | 428,591                    | 0       | 927,309              |
| Southern Local School District                   | Perry    | School | 1,104,776      | 0            | 8,551,666         | 4,825               | 108,169          | 64,060                     | 0       | 57,973               |
| Eastern Local School District                    | Pike     | School | 1,164,480      | 0            | 8,201,825         | 8,844               | 570,225          | 52,454                     | 8,100   | 22,611               |
| Columbus Grove Local School District             | Putnam   | School | 2,333,368      | 1,191,544    | 5,628,045         | 35,160              | 275,327          | 171,407                    | 0       | 185,625              |
| Continental Local School District                | Putnam   | School | 1,237,516      | 690,242      | 4,041,350         | 14,129              | 315,205          | 82,227                     | 7,138   | 120,860              |
| Jennings Local School District                   | Putnam   | School | 1,010,051      | 397,715      | 2,174,940         | 1,855               | 456,680          | 95,399                     | 0       | 31,436               |
| Kalida Local School District                     | Putnam   | School | 1,847,837      | 1,538,114    | 3,065,466         | 5,708               | 298,942          | 151,239                    | 0       | 41,313               |
| Leipsic Local School District                    | Putnam   | School | 1,995,221      | 562,499      | 4,932,581         | 4,117               | 23,040           | 165,535                    | 0       | 0                    |
| Pandora-Gilboa Local School District             | Putnam   | School | 1,807,001      | 1,520,646    | 3,422,617         | 5,564               | 247,634          | 114,558                    | 435     | 168,849              |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Receipts                                        |            |        |                   |                 |                   |                        |                     |                               |         |                         |
|-------------------------------------------------|------------|--------|-------------------|-----------------|-------------------|------------------------|---------------------|-------------------------------|---------|-------------------------|
| School                                          | County     | Type   | Property<br>Taxes | Income<br>Taxes | Intergovernmental | Investment<br>Earnings | Tuition And<br>Fees | Extracurricular<br>Activities | Rentals | Charges For<br>Services |
| Lexington Local School District                 | Richland   | School | 11,552,206        | 0               | 12,324,368        | 6,615                  | 178,918             | 245,656                       | 3,338   | 493,399                 |
| Fostoria City School District                   | Seneca     | School | 7,340,624         | 0               | 16,144,386        | 26,924                 | 282,775             | 58,499                        | 0       | 184,655                 |
| Hopewell Loudon Local School District           | Seneca     | School | 3,119,502         | 462,500         | 3,544,118         | (22,446)               | 1,765,304           | 229,601                       | 2,637   | 0                       |
| New Riegel Local School District                | Seneca     | School | 813,104           | 693,265         | 2,258,980         | 18,929                 | 363,065             | 100,306                       | 794     | 104,150                 |
| Old Fort Local School District                  | Seneca     | School | 1,167,259         | 517,703         | 2,238,615         | 2,053                  | 991,013             | 70,648                        | 850     | 84,742                  |
| Fairlawn Local School District                  | Shelby     | School | 1,500,755         | 413,491         | 3,162,403         | 9,221                  | 1,639,258           | 44,026                        | 0       | 114,689                 |
| Jackson Center Local School District            | Shelby     | School | 1,605,140         | 570,699         | 2,883,576         | 275                    | 519,791             | 90,789                        | 4,500   | 104,450                 |
| Sidney City School District                     | Shelby     | School | 14,337,484        | 0               | 23,837,969        | 26,894                 | 846,106             | 282,881                       | 22,211  | 378,244                 |
| Northwest Local School District                 | Stark      | School | 7,695,636         | 2,883,933       | 11,238,923        | 2,426                  | 64,421              | 217,057                       | 0       | 308,432                 |
| Osnaburg Local School District                  | Stark      | School | 2,660,457         | 0               | 5,277,141         | 7,406                  | 526,846             | 218,487                       | 0       | 149,832                 |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 2,815,464         | 0               | 3,267,594         | 1,936                  | 229,605             | 90,338                        | 0       | 0                       |
| Van Wert City School District                   | Van Wert   | School | 6,658,996         | 2,671,759       | 13,827,278        | 29,181                 | 996,127             | 147,005                       | 46,875  | 833,144                 |
| Wayne Local School District                     | Warren     | School | 8,910,761         | 0               | 5,867,935         | 22,468                 | 677,106             | 392,963                       | 19,561  | 173,673                 |
| Fort Frye Local School District                 | Washington | School | 5,300,322         | 0               | 5,789,096         | 23,664                 | 560,903             | 126,141                       | 8,858   | 154,331                 |
| Marietta City School District                   | Washington | School | 13,425,519        | 0               | 14,367,731        | 7,984                  | 1,188,110           | 172,977                       | 0       | 401,900                 |
| Green Local School District                     | Wayne      | School | 4,490,003         | 0               | 7,579,689         | 48,566                 | 771,152             | 241,564                       | 10,931  | 146,298                 |
| Northwestern Local School District              | Wayne      | School | 5,269,509         | 0               | 8,073,693         | 5,370                  | 1,176,567           | 323,579                       | 75      | 0                       |
| Norwayne Local School District                  | Wayne      | School | 3,960,818         | 47,631          | 7,674,912         | 50,511                 | 982,252             | 247,340                       | 9,170   | 241,583                 |
| Southeast Local School District                 | Wayne      | School | 8,336,792         | 0               | 8,933,843         | 5,230                  | 870,806             | 280,513                       | 3,655   | 329,159                 |
| Triway Local School District                    | Wayne      | School | 6,785,362         | 1,086,875       | 9,844,447         | 741                    | 620,493             | 287,539                       | 146     | 281,902                 |
| Elmwood Local School District                   | Wood       | School | 2,671,620         | 1,683,057       | 7,802,327         | 36,432                 | 530,463             | 235,627                       | 10,036  | 218,087                 |
| Lake Local School District                      | Wood       | School | 8,548,882         | 0               | 7,640,604         | 928                    | 379,920             | 383,591                       | 5,000   | 200,625                 |
| Northwood Local School District                 | Wood       | School | 5,712,568         | 0               | 4,414,903         | 29,545                 | 857,092             | 140,913                       | 0       | 124,295                 |
| Carey Exempted Village School District          | Wyandot    | School | 2,247,032         | 1,106,338       | 11,855,796        | 38,674                 | 405,331             | 118,536                       | 990     | 181,968                 |
| Mohawk Local School District                    | Wyandot    | School | 2,892,711         | 1,355,700       | 5,671,852         | 3,358                  | 828,752             | 146,802                       | 12,405  | 245,040                 |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 4,793,705         | 3,127,693       | 8,241,385         | 9,658                  | 639,477             | 197,743                       | 0       | 317,201                 |

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds

As of June 30, 2014

All Schools Reporting Under Cash

| Receipts (Continued)                                |           |        |                                   |                                |               |                   |                       | Disbursements |            |            |
|-----------------------------------------------------|-----------|--------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|---------------|------------|------------|
|                                                     |           |        |                                   |                                |               |                   |                       | Current       |            |            |
|                                                     |           |        |                                   |                                |               |                   |                       | Instruction   |            |            |
| School                                              | County    | Type   | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Receipts | * Total<br>Receipts * | Regular       | Special    | Vocational |
| Allen County Educational Service Center             | Allen     | ESC    | 79,500                            | 0                              | 92,797        | 0                 | 7,619,876             | 463,865       | 3,035,613  | 0          |
| Bluffton Exempted Village School District           | Allen     | ESC    | 0                                 | 0                              | 86,502        | 0                 | 10,653,152            | 4,440,901     | 626,602    | 33,119     |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 0                                 | 0                              | 93,382        | 0                 | 9,555,807             | 230,870       | 3,464,363  | 0          |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 0                                 | 0                              | 282,673       | 0                 | 9,997,755             | 2,069,579     | 2,921,984  | 0          |
| Darke County Educational Service Center             | Darke     | ESC    | 0                                 | 0                              | 54,321        | 0                 | 3,205,771             | 63,501        | 989,597    | 0          |
| Licking County Educational Service Center           | Licking   | ESC    | 41,049                            | 0                              | 0             | 58,930            | 9,153,899             | 2,500         | 3,836,176  | 0          |
| Mercer County Educational Service Center            | Mercer    | ESC    | 0                                 | 0                              | 21,149        | 0                 | 6,052,079             | 52,621        | 2,985,880  | 0          |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 0                                 | 0                              | 0             | 0                 | 268,535               | 132,671       | 0          | 0          |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 888                               | 0                              | 113,909       | 0                 | 13,832,738            | 511,200       | 3,779,333  | 0          |
| Tri County Educational Service Center               | Wayne     | ESC    | 200                               | 0                              | 37,798        | 0                 | 14,518,561            | 912,036       | 3,473,011  | 0          |
| Allen East Local School District                    | Allen     | School | 5,335                             | 0                              | 66,064        | 0                 | 10,618,471            | 4,132,956     | 707,541    | 0          |
| Perry Local School District                         | Allen     | School | 45,176                            | 0                              | 42,927        | 0                 | 9,674,168             | 3,205,127     | 1,078,591  | 0          |
| Shawnee Local School District                       | Allen     | School | 37,771                            | 0                              | 189,382       | 0                 | 24,847,056            | 9,513,316     | 2,437,501  | 0          |
| Spencerville Local School District                  | Allen     | School | 33,144                            | 0                              | 1,677         | 0                 | 1,545,196             | 44,582        | 330,024    | 0          |
| Pymatuning Valley Local School District             | Ashtabula | School | 184,192                           | 0                              | 92,530        | 0                 | 14,367,053            | 5,238,649     | 1,706,730  | 176,297    |
| Alexander Local School District                     | Athens    | School | 0                                 | 0                              | 91,155        | 19,453            | 17,828,519            | 5,951,585     | 2,124,193  | 146,066    |
| New Knoxville Local School District                 | Auglaize  | School | 49,526                            | 0                              | 237           | 0                 | 982,581               | 72,860        | 99,310     | 0          |
| St. Marys City School District                      | Auglaize  | School | 4,486                             | 0                              | 14,340        | 0                 | 4,409,776             | 67,555        | 746,088    | 0          |
| Wapakoneta City School District                     | Auglaize  | School | 52,856                            | 0                              | 248,334       | 0                 | 30,743,148            | 12,731,679    | 2,647,268  | 332,590    |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 2,960                             | 0                              | 67,742        | 0                 | 6,967,824             | 2,328,870     | 710,551    | 193,655    |
| Georgetown Exempted Village School District         | Brown     | School | 0                                 | 0                              | 24,018        | 0                 | 10,417,782            | 4,421,142     | 1,206,920  | 159,276    |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 1,585                             | 0                              | 69,716        | 0                 | 11,797,363            | 4,025,624     | 1,479,761  | 420,350    |
| Hamilton City School District                       | Butler    | School | 81,436                            | 0                              | 0             | 167,383           | 108,422,822           | 45,691,912    | 14,069,297 | 1,366,333  |
| Graham Local School District                        | Champaign | School | 7,959                             | 0                              | 360,851       | 0                 | 21,058,503            | 5,639,718     | 2,496,962  | (1,392)    |
| West Liberty-Salem Local School District            | Champaign | School | 34,363                            | 0                              | 243,228       | 12,232            | 15,454,743            | 4,722,070     | 2,497,955  | 172,502    |
| Ansonia Local School District                       | Darke     | School | 9,500                             | 0                              | 30,883        | 0                 | 8,421,975             | 3,204,059     | 878,766    | 224,602    |
| Arcanum-Butler Local School District                | Darke     | School | 33,597                            | 0                              | 22,548        | 0                 | 12,390,011            | 5,151,427     | 1,176,579  | 82,010     |
| Franklin-Monroe Local School District               | Darke     | School | 28,338                            | 0                              | 5,220         | 0                 | 7,449,699             | 3,218,346     | 507,391    | 83,683     |
| Mississinawa Valley Local School District           | Darke     | School | 0                                 | 0                              | 31,892        | 0                 | 8,746,343             | 3,545,883     | 1,058,963  | 16,082     |
| Tri Village Local School District                   | Darke     | School | 30,200                            | 0                              | 57,208        | 0                 | 8,501,199             | 3,389,838     | 618,156    | 0          |
| Versailles Exempted Village School District         | Darke     | School | 16,302                            | 21,570                         | 15,975        | 0                 | 13,363,735            | 5,732,003     | 1,080,748  | 251,570    |
| Northeastern Local School District                  | Defiance  | School | 17,863                            | 68,356                         | 25,510        | 0                 | 12,629,964            | 4,510,722     | 1,082,283  | 139,306    |
| Berne Union Local School District                   | Fairfield | School | 0                                 | 0                              | 83,802        | 114,801           | 9,355,562             | 3,579,247     | 1,491,318  | 70,515     |
| Walnut Township Local School District               | Fairfield | School | 228                               | 0                              | 103,333       | 0                 | 7,549,882             | 3,597,282     | 1,216,395  | 79,037     |
| Reynoldsburg City School District                   | Franklin  | School | 0                                 | 1,648,423                      | 0             | 669,660           | 83,065,604            | 30,675,323    | 8,587,016  | 122,279    |
| Evergreen Local School District                     | Fulton    | School | 38,167                            | 0                              | 27,291        | 33,744            | 16,226,019            | 5,172,360     | 2,067,497  | 139,919    |
| Pike-Delta-York Local School District               | Fulton    | School | 38,906                            | 0                              | 2,290         | 0                 | 3,191,436             | 90,818        | 491,689    | 0          |
| Swanton Local School District                       | Fulton    | School | 0                                 | 0                              | 131,941       | 0                 | 15,096,301            | 5,237,207     | 2,166,648  | 146        |
| Newbury Local School District                       | Geauga    | School | 24,973                            | 0                              | 255,385       | 0                 | 8,964,122             | 3,960,417     | 1,416,900  | 91,546     |
| Vanlue Local School District                        | Hancock   | School | 16,017                            | 0                              | 15,249        | 0                 | 4,004,642             | 1,432,930     | 413,399    | 20,036     |
| Ada Exempted Village School District                | Hardin    | School | 43,896                            | 0                              | 42,617        | 0                 | 9,781,439             | 4,276,098     | 821,673    | 94,756     |
| Hardin Northern Local School District               | Hardin    | School | 2,553                             | 0                              | 0             | 38,976            | 6,015,968             | 2,619,115     | 472,631    | 259,076    |

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds

As of June 30, 2014

All Schools Reporting Under Cash

| Receipts (Continued)                             |          |        |                                   |                                |               |                   |                       | Disbursements |           |            |
|--------------------------------------------------|----------|--------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|---------------|-----------|------------|
|                                                  |          |        |                                   |                                |               |                   |                       | Current       |           |            |
|                                                  |          |        |                                   |                                |               |                   |                       | Instruction   |           |            |
| School                                           | County   | Type   | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Receipts | * Total<br>Receipts * | Regular       | Special   | Vocational |
| Kenton City School District                      | Hardin   | School | 68,381                            | 0                              | 914,736       | 0                 | 32,761,735            | 9,243,711     | 3,269,870 | 188,562    |
| Ridgemont Local School District                  | Hardin   | School | 2,895                             | 0                              | 47,213        | 15,923            | 11,760,241            | 2,621,096     | 575,600   | 171,671    |
| Upper Scioto Valley Local School District        | Hardin   | School | 4,661                             | 0                              | 10,175        | 31,818            | 8,173,257             | 3,183,699     | 804,948   | 4,772      |
| Harrison Hills City School District              | Harrison | School | 62,655                            | 0                              | 15,779        | 116,905           | 19,915,578            | 7,727,254     | 2,123,936 | 256,204    |
| Jackson City School District                     | Jackson  | School | 279,886                           | 0                              | 25,932        | 0                 | 5,794,569             | 627,723       | 1,467,259 | 0          |
| Oak Hill Union Local School District             | Jackson  | School | 7,612                             | 0                              | 63,847        | 0                 | 13,912,802            | 5,624,437     | 1,709,154 | 93,772     |
| Centerburg Local School District                 | Knox     | School | 12,896                            | 0                              | 23,954        | 0                 | 11,356,434            | 4,739,594     | 1,387,675 | 121,229    |
| Danville Local School District                   | Knox     | School | 36,200                            | 0                              | 91,243        | 0                 | 7,846,288             | 2,715,633     | 1,078,600 | 144,268    |
| East Knox Local School District                  | Knox     | School | 8,379                             | 0                              | 167,614       | 22,333            | 13,802,313            | 3,482,878     | 1,293,474 | 175,424    |
| Fredericktown Local School District              | Knox     | School | 2,200                             | 0                              | 86,672        | 0                 | 12,483,310            | 4,983,142     | 1,438,065 | 163,594    |
| Mount Vernon City School District                | Knox     | School | 61,004                            | 265,352                        | 190,845       | 0                 | 39,013,507            | 17,790,685    | 4,048,668 | 333,854    |
| Fairport Harbor Exempted Village School District | Lake     | School | 0                                 | 0                              | 23,062        | 0                 | 839,876               | 843           | 217,989   | 0          |
| Madison Local School District                    | Lake     | School | 155,505                           | 0                              | 313,047       | 0                 | 32,209,097            | 13,017,660    | 4,142,493 | 94,171     |
| Painesville City School District                 | Lake     | School | 0                                 | 0                              | 665,871       | 0                 | 40,315,553            | 12,487,750    | 6,273,735 | 232,211    |
| Wickliffe City School District                   | Lake     | School | 0                                 | 0                              | 579,230       | 49,969            | 19,802,226            | 7,535,798     | 3,059,017 | 6,282      |
| Southwest Licking Local School District          | Licking  | School | 0                                 | 126,250                        | 306,466       | 0                 | 41,474,454            | 14,068,551    | 5,648,060 | 6,949      |
| Bellefontaine City School District               | Logan    | School | 225,544                           | 0                              | 322,835       | 0                 | 30,137,320            | 12,895,711    | 3,636,929 | 402,839    |
| Indian Lake Local School District                | Logan    | School | 5,832                             | 112,221                        | 76,296        | 10,229            | 21,574,109            | 7,418,158     | 1,532,792 | 171,955    |
| Clearview Local School District                  | Lorain   | School | 0                                 | 0                              | 108,026       | 0                 | 16,989,486            | 8,306,802     | 1,875,855 | 220,702    |
| Maumee City School District                      | Lucas    | School | 0                                 | 0                              | 701,495       | 0                 | 34,580,542            | 14,689,264    | 2,791,923 | 112,984    |
| Celina City School District                      | Mercer   | School | 28,246                            | 269,735                        | 10,946        | 0                 | 6,940,337             | 82,680        | 1,347,898 | 549,699    |
| Fort Recovery Local School District              | Mercer   | School | 38,662                            | 0                              | 32,687        | 0                 | 10,754,612            | 4,545,439     | 1,542,871 | 320,132    |
| Marion Local School District                     | Mercer   | School | 165                               | 0                              | 45,401        | 0                 | 9,194,361             | 4,052,863     | 1,131,342 | 113,113    |
| Parkway Local School District                    | Mercer   | School | 26,275                            | 0                              | 46,919        | 0                 | 12,793,292            | 5,413,376     | 2,177,950 | 217,173    |
| St. Henry Local School District                  | Mercer   | School | 4,900                             | 31,199                         | 96,675        | 0                 | 10,376,944            | 4,653,629     | 1,337,723 | 236,825    |
| Bradford Exempted Village School District        | Miami    | School | 62,400                            | 0                              | 2,257         | 96,737            | 6,783,795             | 2,565,328     | 883,570   | 0          |
| Milton-Union Exempted Village School District    | Miami    | School | 48,276                            | 0                              | 16,069        | 0                 | 17,233,917            | 6,579,088     | 1,741,736 | 85,541     |
| Newton Local School District                     | Miami    | School | 11,808                            | 0                              | 24,890        | 0                 | 6,954,419             | 2,849,753     | 423,177   | 2,486      |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 50,659                            | 0                              | 53,256        | 0                 | 20,658,624            | 8,014,287     | 2,186,455 | 8,556      |
| Middle Bass Local School District                | Ottawa   | School | 0                                 | 0                              | 0             | 3,003             | 317,428               | 0             | 0         | 0          |
| North Bass Local School District                 | Ottawa   | School | 0                                 | 0                              | 0             | 4,376             | 38,293                | 0             | 0         | 0          |
| Put-in-bay Local School District                 | Ottawa   | School | 0                                 | 0                              | 1,313         | 0                 | 2,842,938             | 1,443,003     | 109,455   | 0          |
| Antwerp Local School District                    | Paulding | School | 0                                 | 0                              | 26,165        | 0                 | 8,097,302             | 3,103,659     | 697,125   | 0          |
| New Lexington City School District               | Perry    | School | 0                                 | 0                              | 0             | 425,298           | 22,836,243            | 8,865,147     | 3,854,234 | 596,880    |
| Northern Local School District                   | Perry    | School | 0                                 | 0                              | 0             | 151,239           | 35,316,289            | 9,063,728     | 3,009,325 | 323,463    |
| Southern Local School District                   | Perry    | School | 5,000                             | 0                              | 222,839       | 0                 | 10,119,308            | 3,632,194     | 1,575,196 | 187,643    |
| Eastern Local School District                    | Pike     | School | 5,337                             | 0                              | 49,479        | 0                 | 10,083,355            | 3,581,042     | 1,126,423 | 71,064     |
| Columbus Grove Local School District             | Putnam   | School | 14,040                            | 0                              | 335,547       | 275               | 10,170,338            | 4,347,439     | 1,257,857 | 138,275    |
| Continental Local School District                | Putnam   | School | 48,112                            | 0                              | 38,283        | 0                 | 6,595,062             | 2,891,166     | 1,047,368 | 136,935    |
| Jennings Local School District                   | Putnam   | School | 16,927                            | 0                              | 21,716        | 0                 | 4,206,719             | 2,002,749     | 284,745   | 4,012      |
| Kalida Local School District                     | Putnam   | School | 89,715                            | 0                              | 29,438        | 0                 | 7,067,772             | 2,901,773     | 474,228   | 69,735     |
| Leipsic Local School District                    | Putnam   | School | 153,298                           | 86,322                         | 15,181        | 0                 | 7,937,794             | 3,152,921     | 1,172,073 | 270,988    |
| Pandora-Gilboa Local School District             | Putnam   | School | 43,236                            | 0                              | 3,333         | 0                 | 7,333,873             | 3,294,258     | 579,243   | 154,356    |

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds

As of June 30, 2014

All Schools Reporting Under Cash

| Receipts (Continued)                            |            |        |                                   |                                |               |                   |                       | Disbursements |           |            |
|-------------------------------------------------|------------|--------|-----------------------------------|--------------------------------|---------------|-------------------|-----------------------|---------------|-----------|------------|
|                                                 |            |        |                                   |                                |               |                   |                       | Current       |           |            |
|                                                 |            |        |                                   |                                |               |                   |                       | Instruction   |           |            |
| School                                          | County     | Type   | Contributions<br>And<br>Donations | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Receipts | * Total<br>Receipts * | Regular       | Special   | Vocational |
| Lexington Local School District                 | Richland   | School | 12,052                            | 0                              | 0             | 162,076           | 24,978,628            | 10,316,370    | 3,438,353 | 0          |
| Fostoria City School District                   | Seneca     | School | 27,611                            | 40,000                         | 151,467       | 0                 | 24,256,941            | 10,742,997    | 3,029,478 | 227,390    |
| Hopewell Loudon Local School District           | Seneca     | School | 5,004                             | 255,595                        | 62,973        | 0                 | 9,424,788             | 3,923,344     | 1,137,282 | 418        |
| New Riegel Local School District                | Seneca     | School | 4,321                             | 0                              | 50,551        | 0                 | 4,407,465             | 1,954,315     | 298,130   | 2,321      |
| Old Fort Local School District                  | Seneca     | School | 2,700                             | 0                              | 113,043       | 0                 | 5,188,626             | 2,170,953     | 449,911   | 53,034     |
| Fairlawn Local School District                  | Shelby     | School | 0                                 | 0                              | 34,564        | 0                 | 6,918,407             | 2,145,897     | 542,418   | 0          |
| Jackson Center Local School District            | Shelby     | School | 17,387                            | 0                              | 45,947        | 94,843            | 5,937,397             | 2,891,035     | 477,046   | 262        |
| Sidney City School District                     | Shelby     | School | 39,279                            | 17,951                         | 199,305       | 0                 | 39,988,324            | 16,825,903    | 5,298,312 | 112,194    |
| Northwest Local School District                 | Stark      | School | 0                                 | 0                              | 0             | 87,258            | 22,498,086            | 8,412,512     | 2,884,283 | 68,772     |
| Osnaburg Local School District                  | Stark      | School | 0                                 | 0                              | 0             | 103,789           | 8,943,958             | 3,207,744     | 850,706   | 181,377    |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 8,934                             | 0                              | 23,200        | 62,431            | 6,499,502             | 3,092,931     | 625,390   | 86,292     |
| Van Wert City School District                   | Van Wert   | School | 97,634                            | 175,589                        | 133,542       | 0                 | 25,617,130            | 11,468,786    | 3,493,772 | 23,272     |
| Wayne Local School District                     | Warren     | School | 0                                 | 0                              | 432,861       | 0                 | 16,497,328            | 6,811,334     | 1,864,999 | 56,718     |
| Fort Frye Local School District                 | Washington | School | 15,951                            | 0                              | 21,626        | 0                 | 12,000,892            | 4,251,380     | 1,520,171 | 176,110    |
| Marietta City School District                   | Washington | School | 22,882                            | 0                              | 344,258       | 0                 | 29,931,361            | 12,058,953    | 3,565,885 | 59,138     |
| Green Local School District                     | Wayne      | School | 35,062                            | 0                              | 128,841       | 0                 | 13,452,106            | 5,735,727     | 1,033,939 | 133,459    |
| Northwestern Local School District              | Wayne      | School | 0                                 | 0                              | 101,648       | 0                 | 14,950,441            | 5,801,688     | 1,781,926 | 639,947    |
| Norwayne Local School District                  | Wayne      | School | 171,902                           | 0                              | 50,563        | 0                 | 13,436,682            | 5,089,763     | 1,598,436 | 201,867    |
| Southeast Local School District                 | Wayne      | School | 78,226                            | 0                              | 172,609       | 0                 | 19,010,833            | 6,744,393     | 2,421,547 | 127,177    |
| Triway Local School District                    | Wayne      | School | 3,600                             | 0                              | 0             | 187,811           | 19,098,916            | 8,157,551     | 2,778,168 | 334,551    |
| Elmwood Local School District                   | Wood       | School | 73,880                            | 0                              | 201,262       | 0                 | 13,462,791            | 5,303,960     | 1,895,237 | 245,130    |
| Lake Local School District                      | Wood       | School | 93,533                            | 7,306                          | 45,349        | 0                 | 17,305,738            | 7,321,409     | 2,135,338 | 76,217     |
| Northwood Local School District                 | Wood       | School | 0                                 | 259,917                        | 0             | 156,810           | 11,696,043            | 4,834,673     | 1,409,175 | 184,427    |
| Carey Exempted Village School District          | Wyandot    | School | 25,866                            | 0                              | 103,916       | 15,355            | 16,099,802            | 3,768,546     | 1,374,926 | 457,222    |
| Mohawk Local School District                    | Wyandot    | School | 19,089                            | 0                              | 41,191        | 31,702            | 11,248,602            | 4,187,860     | 905,745   | 119,008    |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 0                                 | 5,408                          | 0             | 266,458           | 17,598,728            | 6,829,123     | 1,825,835 | 123,162    |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Disbursements (Continued)                           |           |        |                        |                                     |                      |                  |                        |                       |                |           |
|-----------------------------------------------------|-----------|--------|------------------------|-------------------------------------|----------------------|------------------|------------------------|-----------------------|----------------|-----------|
| Current (Continued)                                 |           |        |                        |                                     |                      |                  |                        |                       |                |           |
| Instruction (Continued)                             |           |        |                        |                                     |                      | Support Services |                        |                       |                |           |
| School                                              | County    | Type   | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other<br>Instruction | Pupils           | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal    |
| Allen County Educational Service Center             | Allen     | ESC    | 0                      | 0                                   | 0                    | 2,533,232        | 517,592                | 12,985                | 656,448        | 182,808   |
| Bluffton Exempted Village School District           | Allen     | ESC    | 0                      | 0                                   | 401,323              | 261,271          | 243,661                | 42,843                | 745,450        | 266,058   |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 146,921                | 543,742                             | 0                    | 2,106,593        | 634,316                | 23,337                | 926,618        | 271,285   |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 0                      | 0                                   | 0                    | 1,703,986        | 294,370                | 47,662                | 1,985,530      | 143,797   |
| Darke County Educational Service Center             | Darke     | ESC    | 0                      | 0                                   | 0                    | 1,102,185        | 815,359                | 74,542                | 216,085        | 114,914   |
| Licking County Educational Service Center           | Licking   | ESC    | 0                      | 0                                   | 0                    | 1,180,739        | 1,986,355              | 13,560                | 788,165        | 316,274   |
| Mercer County Educational Service Center            | Mercer    | ESC    | 0                      | 0                                   | 0                    | 1,195,302        | 277,718                | 55,213                | 288,543        | 102,375   |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 0                      | 0                                   | 0                    | 0                | 77,772                 | 0                     | 4,979          | 2,437     |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 0                      | 0                                   | 0                    | 3,884,792        | 1,990,001              | 72,238                | 1,473,378      | 649,099   |
| Tri County Educational Service Center               | Wayne     | ESC    | 33,352                 | 0                                   | 50,953               | 3,643,107        | 713,079                | 62,058                | 995,027        | 360,827   |
| Allen East Local School District                    | Allen     | School | 0                      | 0                                   | 467,925              | 574,733          | 327,282                | 45,567                | 777,399        | 347,004   |
| Perry Local School District                         | Allen     | School | 0                      | 1,621                               | 795,888              | 404,408          | 123,441                | 26,772                | 627,071        | 263,431   |
| Shawnee Local School District                       | Allen     | School | 0                      | 211,668                             | 1,598,388            | 1,347,481        | 979,065                | 87,525                | 1,837,705      | 523,521   |
| Spencerville Local School District                  | Allen     | School | 0                      | 0                                   | 0                    | 0                | 19,575                 | 0                     | 0              | 11,373    |
| Pymatuning Valley Local School District             | Ashtabula | School | 0                      | 24,922                              | 0                    | 649,354          | 84,186                 | 26,869                | 1,057,169      | 393,136   |
| Alexander Local School District                     | Athens    | School | 0                      | 1,172                               | 1,527,045            | 1,226,655        | 342,827                | 39,980                | 1,056,350      | 447,989   |
| New Knoxville Local School District                 | Auglaize  | School | 0                      | 0                                   | 0                    | 0                | 0                      | 0                     | 0              | 8,385     |
| St. Marys City School District                      | Auglaize  | School | 6,891                  | 0                                   | 0                    | 0                | 13,898                 | 0                     | 0              | 39,347    |
| Wapakoneta City School District                     | Auglaize  | School | 0                      | 0                                   | 27,812               | 1,464,575        | 1,203,696              | 17,527                | 1,724,558      | 535,107   |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 0                      | 0                                   | 382,994              | 152,512          | 323,373                | 17,335                | 530,810        | 242,200   |
| Georgetown Exempted Village School District         | Brown     | School | 0                      | 0                                   | 23,094               | 373,344          | 480,128                | 18,929                | 757,767        | 285,813   |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 0                      | 126,134                             | 0                    | 592,318          | 299,895                | 96,878                | 810,914        | 302,118   |
| Hamilton City School District                       | Butler    | School | 340,731                | 0                                   | 0                    | 6,338,066        | 3,170,473              | 459,571               | 4,531,285      | 1,020,771 |
| Graham Local School District                        | Champaign | School | 0                      | 0                                   | 974,241              | 920,478          | 616,938                | 80,373                | 1,129,827      | 295,873   |
| West Liberty-Salem Local School District            | Champaign | School | 0                      | 0                                   | 441,313              | 568,480          | 289,684                | 24,703                | 817,958        | 473,767   |
| Ansonia Local School District                       | Darke     | School | 0                      | 0                                   | 248,278              | 287,666          | 176,900                | 30,221                | 549,471        | 185,851   |
| Arcanum-Butler Local School District                | Darke     | School | 0                      | 0                                   | 60,634               | 293,305          | 563,602                | 70,217                | 754,055        | 268,709   |
| Franklin-Monroe Local School District               | Darke     | School | 0                      | 60,777                              | 1,916                | 333,954          | 220,343                | 60,621                | 536,585        | 201,669   |
| Mississinawa Valley Local School District           | Darke     | School | 0                      | 0                                   | 511,911              | 363,642          | 217,575                | 23,090                | 471,132        | 127,081   |
| Tri Village Local School District                   | Darke     | School | 0                      | 0                                   | 0                    | 398,200          | 250,321                | 20,031                | 508,612        | 271,139   |
| Versailles Exempted Village School District         | Darke     | School | 0                      | 0                                   | 0                    | 504,618          | 222,208                | 15,946                | 1,064,028      | 380,450   |
| Northeastern Local School District                  | Defiance  | School | 0                      | 76,576                              | 702,671              | 535,872          | 554,956                | 59,167                | 826,758        | 410,671   |
| Berne Union Local School District                   | Fairfield | School | 0                      | 89,928                              | 0                    | 376,263          | 353,970                | 20,008                | 851,861        | 318,339   |
| Walnut Township Local School District               | Fairfield | School | 0                      | 0                                   | 0                    | 214,803          | 207,141                | 99,902                | 517,374        | 480,402   |
| Reynoldsburg City School District                   | Franklin  | School | 0                      | 0                                   | 465,962              | 3,456,909        | 2,516,561              | 14,677                | 5,600,814      | 1,215,945 |
| Evergreen Local School District                     | Fulton    | School | 0                      | 0                                   | 374,668              | 650,370          | 379,586                | 85,843                | 984,580        | 382,307   |
| Pike-Delta-York Local School District               | Fulton    | School | 0                      | 0                                   | 0                    | 0                | 251,204                | 0                     | 2,622          | 37,838    |
| Swanton Local School District                       | Fulton    | School | 0                      | 0                                   | 96,049               | 660,843          | 662,600                | 87,620                | 1,131,956      | 436,242   |
| Newbury Local School District                       | Geauga    | School | 500                    | 22,246                              | 1,304                | 480,597          | 107,380                | 122,307               | 670,144        | 309,955   |
| Vanlue Local School District                        | Hancock   | School | 0                      | 0                                   | 43,908               | 123,241          | 113,626                | 31,726                | 292,287        | 83,421    |
| Ada Exempted Village School District                | Hardin    | School | 0                      | 0                                   | 66,489               | 397,568          | 187,486                | 18,024                | 678,035        | 289,746   |
| Hardin Northern Local School District               | Hardin    | School | 0                      | 0                                   | 0                    | 235,291          | 160,224                | 47,487                | 444,020        | 209,149   |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Disbursements (Continued)                        |          |        |                        |                                     |                      |                  |                        |                       |                |         |
|--------------------------------------------------|----------|--------|------------------------|-------------------------------------|----------------------|------------------|------------------------|-----------------------|----------------|---------|
| Current (Continued)                              |          |        |                        |                                     |                      |                  |                        |                       |                |         |
| Instruction (Continued)                          |          |        |                        |                                     |                      | Support Services |                        |                       |                |         |
| School                                           | County   | Type   | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other<br>Instruction | Pupils           | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal  |
| Kenton City School District                      | Hardin   | School | 0                      | 0                                   | 0                    | 493,730          | 524,916                | 36,840                | 1,631,282      | 482,685 |
| Ridgemont Local School District                  | Hardin   | School | 0                      | 0                                   | 17,926               | 313,739          | 98,264                 | 30,958                | 705,255        | 235,795 |
| Upper Scioto Valley Local School District        | Hardin   | School | 0                      | 0                                   | 0                    | 333,987          | 199,497                | 11,637                | 493,958        | 231,201 |
| Harrison Hills City School District              | Harrison | School | 0                      | 0                                   | 717,665              | 637,446          | 442,060                | 131,481               | 1,625,309      | 676,327 |
| Jackson City School District                     | Jackson  | School | 0                      | 0                                   | 0                    | 41,459           | 168,246                | 0                     | 660            | 133,031 |
| Oak Hill Union Local School District             | Jackson  | School | 0                      | 0                                   | 126,214              | 538,971          | 316,256                | 44,257                | 929,945        | 363,568 |
| Centerburg Local School District                 | Knox     | School | 0                      | 249,042                             | 0                    | 450,794          | 258,123                | 8,120                 | 821,320        | 383,253 |
| Danville Local School District                   | Knox     | School | 0                      | 4,762                               | 0                    | 340,447          | 259,450                | 24,735                | 633,591        | 208,871 |
| East Knox Local School District                  | Knox     | School | 0                      | 0                                   | 2,025,950            | 829,016          | 380,938                | 16,746                | 1,004,972      | 325,510 |
| Fredericktown Local School District              | Knox     | School | 1,500                  | 0                                   | 0                    | 832,587          | 399,322                | 48,176                | 863,432        | 266,559 |
| Mount Vernon City School District                | Knox     | School | 0                      | 0                                   | 0                    | 2,235,271        | 1,130,440              | 64,955                | 4,207,547      | 734,597 |
| Fairport Harbor Exempted Village School District | Lake     | School | 0                      | 0                                   | 0                    | 252,768          | 136,233                | 0                     | 0              | 0       |
| Madison Local School District                    | Lake     | School | 0                      | 0                                   | 0                    | 1,389,781        | 185,587                | 215,811               | 2,236,266      | 640,125 |
| Painesville City School District                 | Lake     | School | 0                      | 0                                   | 2,907,946            | 1,676,997        | 2,586,263              | 38,997                | 3,447,498      | 603,433 |
| Wickliffe City School District                   | Lake     | School | 0                      | 0                                   | 1,159,273            | 1,190,880        | 1,010,321              | 160,955               | 1,504,869      | 601,619 |
| Southwest Licking Local School District          | Licking  | School | 0                      | 0                                   | 1,802,851            | 1,850,412        | 1,157,138              | 94,546                | 2,728,087      | 893,975 |
| Bellefontaine City School District               | Logan    | School | 0                      | 0                                   | 0                    | 1,351,954        | 690,111                | 358,377               | 1,728,470      | 510,958 |
| Indian Lake Local School District                | Logan    | School | 0                      | 0                                   | 1,136,140            | 1,289,171        | 572,570                | 39,992                | 1,251,498      | 575,626 |
| Clearview Local School District                  | Lorain   | School | 0                      | 0                                   | 4,000                | 809,676          | 208,212                | 22,630                | 1,107,210      | 358,738 |
| Maumee City School District                      | Lucas    | School | 175                    | 0                                   | 1,091,221            | 1,472,250        | 719,196                | 34,692                | 2,565,067      | 788,105 |
| Celina City School District                      | Mercer   | School | 0                      | 0                                   | 0                    | 347,630          | 201,111                | 0                     | 478,130        | 33,627  |
| Fort Recovery Local School District              | Mercer   | School | 0                      | 0                                   | 2,999                | 284,841          | 214,055                | 26,245                | 729,548        | 285,655 |
| Marion Local School District                     | Mercer   | School | 0                      | 0                                   | 81,025               | 248,330          | 232,665                | 26,335                | 590,354        | 257,503 |
| Parkway Local School District                    | Mercer   | School | 0                      | 0                                   | 0                    | 344,579          | 175,003                | 25,039                | 827,412        | 379,763 |
| St. Henry Local School District                  | Mercer   | School | 450                    | 0                                   | 660                  | 238,344          | 150,234                | 20,124                | 794,107        | 277,633 |
| Bradford Exempted Village School District        | Miami    | School | 0                      | 0                                   | 16,012               | 403,358          | 233,734                | 44,598                | 515,620        | 203,329 |
| Milton-Union Exempted Village School District    | Miami    | School | 0                      | 23,950                              | 323,059              | 823,887          | 275,470                | 79,157                | 1,175,573      | 516,135 |
| Newton Local School District                     | Miami    | School | 0                      | 0                                   | 229,833              | 114,121          | 170,004                | 1,045                 | 734,337        | 199,421 |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 60                     | 0                                   | 152,753              | 1,464,112        | 229,681                | 79,155                | 1,500,830      | 420,432 |
| Middle Bass Local School District                | Ottawa   | School | 0                      | 0                                   | 133,800              | 0                | 0                      | 6,026                 | 1,181          | 22,354  |
| North Bass Local School District                 | Ottawa   | School | 0                      | 0                                   | 0                    | 0                | 0                      | 1,740                 | 7,390          | 834     |
| Put-in-bay Local School District                 | Ottawa   | School | 0                      | 0                                   | 0                    | 123,287          | 28,171                 | 13,608                | 204,550        | 145,618 |
| Antwerp Local School District                    | Paulding | School | 5,000                  | 0                                   | 149,872              | 222,067          | 520,982                | 6,773                 | 660,093        | 242,672 |
| New Lexington City School District               | Perry    | School | 0                      | 0                                   | 5,388                | 1,332,940        | 451,729                | 85,467                | 1,825,151      | 385,197 |
| Northern Local School District                   | Perry    | School | 0                      | 0                                   | 1,461,555            | 717,958          | 1,431,116              | 257,899               | 1,675,056      | 770,847 |
| Southern Local School District                   | Perry    | School | 0                      | 0                                   | 0                    | 468,514          | 301,283                | 50,907                | 759,102        | 255,594 |
| Eastern Local School District                    | Pike     | School | 0                      | 0                                   | 1,064,665            | 403,090          | 140,960                | 24,362                | 642,013        | 257,508 |
| Columbus Grove Local School District             | Putnam   | School | 0                      | 0                                   | 0                    | 282,025          | 90,627                 | 21,851                | 598,956        | 290,765 |
| Continental Local School District                | Putnam   | School | 0                      | 0                                   | 0                    | 245,873          | 160,185                | 40,392                | 381,532        | 176,160 |
| Jennings Local School District                   | Putnam   | School | 0                      | 0                                   | 472                  | 136,936          | 112,712                | 19,266                | 327,517        | 165,703 |
| Kalida Local School District                     | Putnam   | School | 0                      | 0                                   | 22,835               | 214,155          | 210,871                | 36,435                | 554,611        | 223,699 |
| Leipsic Local School District                    | Putnam   | School | 0                      | 0                                   | 0                    | 86,633           | 87,130                 | 23,207                | 520,392        | 275,092 |
| Pandora-Gilboa Local School District             | Putnam   | School | 0                      | 0                                   | 0                    | 98,097           | 175,310                | 16,440                | 576,353        | 177,255 |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Disbursements (Continued)                       |            |        |                        |                                     |                      |                  |                        |                       |                |           |
|-------------------------------------------------|------------|--------|------------------------|-------------------------------------|----------------------|------------------|------------------------|-----------------------|----------------|-----------|
| Current (Continued)                             |            |        |                        |                                     |                      |                  |                        |                       |                |           |
| Instruction (Continued)                         |            |        |                        |                                     |                      | Support Services |                        |                       |                |           |
| School                                          | County     | Type   | Adult Or<br>Continuing | Student<br>Intervention<br>Services | Other<br>Instruction | Pupils           | Instructional<br>Staff | Board Of<br>Education | Administration | Fiscal    |
| Lexington Local School District                 | Richland   | School | 0                      | 0                                   | 29,633               | 1,126,441        | 755,699                | 97,793                | 1,671,662      | 493,813   |
| Fostoria City School District                   | Seneca     | School | 61,247                 | 0                                   | 0                    | 1,073,177        | 1,131,864              | 27,994                | 1,675,167      | 578,388   |
| Hopewell Loudon Local School District           | Seneca     | School | 0                      | 898                                 | 0                    | 320,153          | 193,017                | 36,007                | 544,041        | 312,793   |
| New Riegel Local School District                | Seneca     | School | 0                      | 0                                   | 45,516               | 170,015          | 146,532                | 34,458                | 342,032        | 222,737   |
| Old Fort Local School District                  | Seneca     | School | 0                      | 0                                   | 65,756               | 161,260          | 227,968                | 14,135                | 393,672        | 226,923   |
| Fairlawn Local School District                  | Shelby     | School | 132                    | 0                                   | 0                    | 299,847          | 360,826                | 11,363                | 559,582        | 246,316   |
| Jackson Center Local School District            | Shelby     | School | 0                      | 0                                   | 0                    | 195,421          | 49,807                 | 16,205                | 348,269        | 260,400   |
| Sidney City School District                     | Shelby     | School | 0                      | 132,629                             | 0                    | 1,758,284        | 539,134                | 79,113                | 2,527,635      | 777,818   |
| Northwest Local School District                 | Stark      | School | 0                      | 0                                   | 195,742              | 613,294          | 124,389                | 63,047                | 2,246,063      | 462,294   |
| Osnaburg Local School District                  | Stark      | School | 0                      | 0                                   | 949,356              | 244,438          | 103,429                | 33,166                | 666,316        | 288,624   |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 0                      | 0                                   | 43,802               | 156,828          | 223,386                | 24,644                | 522,665        | 258,754   |
| Van Wert City School District                   | Van Wert   | School | 0                      | 45,678                              | 535,078              | 1,556,013        | 603,376                | 55,095                | 1,792,537      | 564,297   |
| Wayne Local School District                     | Warren     | School | 0                      | 0                                   | 0                    | 659,776          | 198,662                | 27,137                | 928,262        | 307,939   |
| Fort Frye Local School District                 | Washington | School | 0                      | 0                                   | 0                    | 350,548          | 491,808                | 34,371                | 869,377        | 435,819   |
| Marietta City School District                   | Washington | School | 0                      | 12,345                              | 0                    | 1,163,522        | 2,032,469              | 121,698               | 2,005,241      | 1,058,460 |
| Green Local School District                     | Wayne      | School | 0                      | 0                                   | 138,521              | 457,953          | 102,836                | 82,308                | 1,079,111      | 281,806   |
| Northwestern Local School District              | Wayne      | School | 0                      | 56,944                              | 306,120              | 593,905          | 501,457                | 76,217                | 1,026,009      | 294,867   |
| Norwayne Local School District                  | Wayne      | School | 0                      | 77,783                              | 662,997              | 573,241          | 527,798                | 9,182                 | 701,332        | 250,868   |
| Southeast Local School District                 | Wayne      | School | 0                      | 0                                   | 1,037,654            | 769,111          | 260,057                | 30,234                | 1,418,951      | 327,954   |
| Triway Local School District                    | Wayne      | School | 0                      | 0                                   | 84,009               | 531,486          | 773,201                | 38,896                | 1,217,720      | 319,699   |
| Elmwood Local School District                   | Wood       | School | 0                      | 0                                   | 44,092               | 549,920          | 602,356                | 41,681                | 831,905        | 364,833   |
| Lake Local School District                      | Wood       | School | 0                      | 5,880                               | 377                  | 436,402          | 322,443                | 78,180                | 1,214,331      | 495,161   |
| Northwood Local School District                 | Wood       | School | 0                      | 0                                   | 4,544                | 309,908          | 441,305                | 16,743                | 845,344        | 387,363   |
| Carey Exempted Village School District          | Wyandot    | School | 0                      | 0                                   | 438,253              | 508,030          | 240,126                | 118,666               | 755,915        | 345,665   |
| Mohawk Local School District                    | Wyandot    | School | 0                      | 0                                   | 7,234                | 618,700          | 441,992                | 78,577                | 603,955        | 278,237   |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 0                      | 0                                   | 1,178,628            | 630,819          | 762,226                | 57,694                | 1,530,541      | 1,037,669 |



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**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Disbursements (Continued)                           |           |        |          |                                             |                         |           |                                                  |                               |                   |
|-----------------------------------------------------|-----------|--------|----------|---------------------------------------------|-------------------------|-----------|--------------------------------------------------|-------------------------------|-------------------|
| Current (Continued)                                 |           |        |          |                                             |                         |           |                                                  |                               |                   |
| Support Services (Continued)                        |           |        |          |                                             |                         |           |                                                  |                               |                   |
| School                                              | County    | Type   | Business | Operation<br>And<br>Maintenance<br>Of Plant | Pupil<br>Transportation | Central   | Operation Of<br>Non<br>Instructional<br>Services | Extracurricular<br>Activities | Capital<br>Outlay |
| Allen County Educational Service Center             | Allen     | ESC    | 846      | 0                                           | 180,532                 | 0         | 3,186                                            | 0                             | 0                 |
| Bluffton Exempted Village School District           | Allen     | ESC    | 0        | 1,368,438                                   | 359,953                 | 19,500    | 434,032                                          | 318,295                       | 4,500             |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 0        | 205,291                                     | 0                       | 311,943   | 0                                                | 0                             | 0                 |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 0        | 126,968                                     | 63,895                  | 45,273    | 0                                                | 0                             | 0                 |
| Darke County Educational Service Center             | Darke     | ESC    | 0        | 35,156                                      | 0                       | 15,295    | 0                                                | 0                             | 32,980            |
| Licking County Educational Service Center           | Licking   | ESC    | 7,508    | 97,257                                      | 0                       | 242,384   | 0                                                | 0                             | 0                 |
| Mercer County Educational Service Center            | Mercer    | ESC    | 8,825    | 46,892                                      | 72,814                  | 41,653    | 0                                                | 1,385                         | 0                 |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 0        | 0                                           | 0                       | 8,281     | 0                                                | 0                             | 0                 |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 151,473  | 390,830                                     | 0                       | 466,587   | 334,097                                          | 0                             | 0                 |
| Tri County Educational Service Center               | Wayne     | ESC    | 27,742   | 258,086                                     | 4,307                   | 2,518,278 | 564,650                                          | 0                             | 0                 |
| Allen East Local School District                    | Allen     | School | 35,931   | 877,277                                     | 614,954                 | 37,465    | 463,835                                          | 316,140                       | 34,700            |
| Perry Local School District                         | Allen     | School | 0        | 770,784                                     | 410,385                 | 7,200     | 437,756                                          | 292,902                       | 125,908           |
| Shawnee Local School District                       | Allen     | School | 0        | 4,169,835                                   | 1,415,064               | 68,040    | 1,116,990                                        | 783,543                       | 77,055            |
| Spencerville Local School District                  | Allen     | School | 0        | 107,155                                     | 77,032                  | 0         | 366,842                                          | 95,567                        | 72,709            |
| Pymatuning Valley Local School District             | Ashtabula | School | 69,260   | 1,288,511                                   | 1,256,506               | 96,692    | 564,587                                          | 456,677                       | 0                 |
| Alexander Local School District                     | Athens    | School | 0        | 1,503,338                                   | 1,459,112               | 290,899   | 795,832                                          | 358,070                       | 259,033           |
| New Knoxville Local School District                 | Auglaize  | School | 0        | 51,315                                      | 9,000                   | 6,263     | 149,164                                          | 137,249                       | 14,430            |
| St. Marys City School District                      | Auglaize  | School | 0        | 190,471                                     | 156,658                 | 0         | 1,039,516                                        | 188,848                       | 1,777,713         |
| Wapakoneta City School District                     | Auglaize  | School | 4,927    | 2,733,898                                   | 1,257,021               | 110,993   | 1,195,571                                        | 630,899                       | 0                 |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 45,413   | 827,172                                     | 435,654                 | 8,792     | 228,285                                          | 229,303                       | 0                 |
| Georgetown Exempted Village School District         | Brown     | School | 66,634   | 711,969                                     | 375,894                 | 28,609    | 438,963                                          | 237,800                       | 165,372           |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 0        | 1,035,946                                   | 607,884                 | 219,147   | 591,570                                          | 161,972                       | 0                 |
| Hamilton City School District                       | Butler    | School | 332,925  | 8,070,593                                   | 3,549,730               | 749,317   | 4,984,194                                        | 1,205,474                     | 475,467           |
| Graham Local School District                        | Champaign | School | 37,217   | 1,650,484                                   | 1,436,732               | 108,850   | 785,717                                          | 446,027                       | 22,280            |
| West Liberty-Salem Local School District            | Champaign | School | 0        | 963,372                                     | 623,225                 | 0         | 461,933                                          | 566,720                       | 593,955           |
| Ansonia Local School District                       | Darke     | School | 1,185    | 578,858                                     | 361,665                 | 0         | 625,998                                          | 258,505                       | 0                 |
| Arcanum-Butler Local School District                | Darke     | School | 0        | 847,496                                     | 587,639                 | 1,642     | 278,112                                          | 385,991                       | 222,547           |
| Franklin-Monroe Local School District               | Darke     | School | 0        | 568,829                                     | 341,732                 | 9,364     | 303,030                                          | 270,708                       | 410,284           |
| Mississinawa Valley Local School District           | Darke     | School | 1,361    | 738,775                                     | 316,477                 | 1,765     | 697,848                                          | 268,644                       | 0                 |
| Tri Village Local School District                   | Darke     | School | 0        | 572,304                                     | 434,884                 | 15,530    | 497,393                                          | 330,813                       | 0                 |
| Versailles Exempted Village School District         | Darke     | School | 0        | 1,472,885                                   | 573,836                 | 4,467     | 0                                                | 468,766                       | 267               |
| Northeastern Local School District                  | Defiance  | School | 0        | 875,329                                     | 659,760                 | 60,257    | 501,018                                          | 339,324                       | 92,358            |
| Berne Union Local School District                   | Fairfield | School | 9,833    | 739,787                                     | 692,041                 | 2,660     | 302,395                                          | 248,141                       | 0                 |
| Walnut Township Local School District               | Fairfield | School | 0        | 607,227                                     | 373,732                 | 11,438    | 0                                                | 293,860                       | 0                 |
| Reynoldsburg City School District                   | Franklin  | School | 447,806  | 6,883,928                                   | 3,849,022               | 1,458,200 | 4,139,249                                        | 925,684                       | 280,598           |
| Evergreen Local School District                     | Fulton    | School | 18,000   | 1,061,529                                   | 1,433,102               | 296,338   | 605,840                                          | 531,898                       | 0                 |
| Pike-Delta-York Local School District               | Fulton    | School | 0        | 205,264                                     | 2,266                   | 15,254    | 461,353                                          | 265,493                       | 228,464           |
| Swanton Local School District                       | Fulton    | School | 4,378    | 1,220,666                                   | 774,244                 | 163,631   | 492,612                                          | 513,516                       | 139,790           |
| Newbury Local School District                       | Geauga    | School | 0        | 720,943                                     | 568,804                 | 80,912    | 355,117                                          | 315,725                       | 0                 |
| Vanlue Local School District                        | Hancock   | School | 0        | 374,624                                     | 271,283                 | 860       | 79,762                                           | 178,187                       | 0                 |
| Ada Exempted Village School District                | Hardin    | School | 0        | 750,102                                     | 381,662                 | 47,631    | 331,732                                          | 301,923                       | 64,778            |
| Hardin Northern Local School District               | Hardin    | School | 0        | 578,713                                     | 200,467                 | 502       | 0                                                | 207,341                       | 0                 |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Disbursements (Continued)                        |          |        |          |                                 |                         |         |                                           |                               |                   |
|--------------------------------------------------|----------|--------|----------|---------------------------------|-------------------------|---------|-------------------------------------------|-------------------------------|-------------------|
| Current (Continued)                              |          |        |          |                                 |                         |         |                                           |                               |                   |
| Support Services (Continued)                     |          |        |          |                                 |                         |         |                                           |                               |                   |
| School                                           | County   | Type   | Business | Operation<br>And<br>Maintenance | Pupil<br>Transportation | Central | Operation Of<br>Instructional<br>Services | Extracurricular<br>Activities | Capital<br>Outlay |
| Kenton City School District                      | Hardin   | School | 0        | 1,593,456                       | 865,465                 | 5,225   | 952,395                                   | 728,869                       | 19,276,693        |
| Ridgemont Local School District                  | Hardin   | School | 0        | 526,693                         | 346,737                 | 5,687   | 272,759                                   | 224,043                       | 1,076,635         |
| Upper Scioto Valley Local School District        | Hardin   | School | 4,923    | 631,881                         | 415,912                 | 26,295  | 870                                       | 217,709                       | 0                 |
| Harrison Hills City School District              | Harrison | School | 0        | 1,068,630                       | 1,530,447               | 45,343  | 604,658                                   | 359,894                       | 507,523           |
| Jackson City School District                     | Jackson  | School | 6,678    | 290,777                         | 263,853                 | 0       | 1,235,977                                 | 279,750                       | 15,300            |
| Oak Hill Union Local School District             | Jackson  | School | 0        | 1,115,222                       | 1,088,668               | 180,848 | 559,347                                   | 352,491                       | 516,858           |
| Centerburg Local School District                 | Knox     | School | 0        | 882,030                         | 716,829                 | 217,424 | 319,414                                   | 349,160                       | 27,080            |
| Danville Local School District                   | Knox     | School | 0        | 766,622                         | 288,449                 | 7,514   | 267,276                                   | 186,960                       | 0                 |
| East Knox Local School District                  | Knox     | School | 0        | 967,776                         | 772,076                 | 260,727 | 430,869                                   | 227,353                       | 0                 |
| Fredericktown Local School District              | Knox     | School | 26,910   | 658,196                         | 578,837                 | 116,729 | 366,498                                   | 493,398                       | 0                 |
| Mount Vernon City School District                | Knox     | School | 108,365  | 2,655,690                       | 1,272,220               | 164,264 | 1,591,046                                 | 675,499                       | 0                 |
| Fairport Harbor Exempted Village School District | Lake     | School | 0        | 28,594                          | 22,130                  | 5,000   | 0                                         | 73,651                        | 0                 |
| Madison Local School District                    | Lake     | School | 89,266   | 3,175,847                       | 2,258,064               | 588,429 | 58,590                                    | 790,637                       | 8,385,677         |
| Painesville City School District                 | Lake     | School | 32,159   | 3,272,016                       | 1,199,021               | 264,133 | 1,531,636                                 | 689,590                       | 201,441           |
| Wickliffe City School District                   | Lake     | School | 86,090   | 1,814,532                       | 960,196                 | 232,860 | 680,661                                   | 424,252                       | 9,920             |
| Southwest Licking Local School District          | Licking  | School | 55,499   | 2,752,693                       | 2,537,237               | 329,548 | 1,508,066                                 | 886,799                       | 893,345           |
| Bellefontaine City School District               | Logan    | School | 56,948   | 2,273,783                       | 1,001,689               | 451,936 | 1,213,106                                 | 513,261                       | 4,876,261         |
| Indian Lake Local School District                | Logan    | School | 0        | 1,434,108                       | 1,026,025               | 16,641  | 838,569                                   | 438,224                       | 0                 |
| Clearview Local School District                  | Lorain   | School | 244,647  | 1,364,012                       | 391,226                 | 59,944  | 916,526                                   | 446,838                       | 4,860             |
| Maumee City School District                      | Lucas    | School | 210,343  | 3,033,185                       | 1,024,116               | 657,695 | 1,349,142                                 | 915,579                       | 659,048           |
| Celina City School District                      | Mercer   | School | 2,267    | 56,263                          | 272,980                 | 13,035  | 1,449,013                                 | 363,205                       | 0                 |
| Fort Recovery Local School District              | Mercer   | School | 7,039    | 865,211                         | 360,692                 | 1,981   | 0                                         | 365,260                       | 1,444,623         |
| Marion Local School District                     | Mercer   | School | 3,055    | 640,977                         | 371,078                 | 79      | 319,150                                   | 413,139                       | 21,140            |
| Parkway Local School District                    | Mercer   | School | 6,174    | 1,036,409                       | 418,825                 | 28,611  | 432,903                                   | 465,554                       | 48,697            |
| St. Henry Local School District                  | Mercer   | School | 0        | 610,195                         | 294,498                 | 2,076   | 384,666                                   | 626,346                       | 73,380            |
| Bradford Exempted Village School District        | Miami    | School | 848      | 618,330                         | 280,731                 | 35,194  | 377,308                                   | 281,626                       | 102,513           |
| Milton-Union Exempted Village School District    | Miami    | School | 14,999   | 999,693                         | 844,058                 | 217,484 | 522,517                                   | 508,347                       | 311,228           |
| Newton Local School District                     | Miami    | School | 0        | 497,648                         | 249,998                 | 4,964   | 247,124                                   | 306,017                       | 0                 |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 0        | 1,917,039                       | 1,183,293               | 224,009 | 759,204                                   | 666,405                       | 0                 |
| Middle Bass Local School District                | Ottawa   | School | 0        | 16,784                          | 41,370                  | 0       | 0                                         | 22,335                        | 0                 |
| North Bass Local School District                 | Ottawa   | School | 0        | 0                               | 0                       | 0       | 0                                         | 0                             | 0                 |
| Put-in-bay Local School District                 | Ottawa   | School | 0        | 231,253                         | 10,289                  | 3,813   | 36,913                                    | 36,099                        | 17,652            |
| Antwerp Local School District                    | Paulding | School | 1,539    | 982,376                         | 376,853                 | 13,329  | 219,359                                   | 301,895                       | 0                 |
| New Lexington City School District               | Perry    | School | 66,645   | 1,723,965                       | 1,304,096               | 357,568 | 1,375,535                                 | 171,221                       | 5,114             |
| Northern Local School District                   | Perry    | School | 12,873   | 2,572,802                       | 1,627,793               | 156,772 | 1,184,164                                 | 687,642                       | 1,725,202         |
| Southern Local School District                   | Perry    | School | 0        | 638,929                         | 650,285                 | 88,469  | 420,670                                   | 214,301                       | 44,060            |
| Eastern Local School District                    | Pike     | School | 0        | 708,074                         | 788,366                 | 126,520 | 449,844                                   | 128,274                       | 65,471            |
| Columbus Grove Local School District             | Putnam   | School | 0        | 740,718                         | 433,905                 | 115,298 | 437,737                                   | 427,893                       | 540,394           |
| Continental Local School District                | Putnam   | School | 0        | 656,707                         | 243,807                 | 13,926  | 258,511                                   | 170,489                       | 156,500           |
| Jennings Local School District                   | Putnam   | School | 0        | 537,514                         | 139,436                 | 6,222   | 1,535                                     | 213,794                       | 7,203             |
| Kalida Local School District                     | Putnam   | School | 0        | 447,494                         | 279,564                 | 65,519  | 0                                         | 281,811                       | 50,516            |
| Leipsic Local School District                    | Putnam   | School | 0        | 562,048                         | 362,066                 | 58,376  | 66,189                                    | 387,022                       | 529,124           |
| Pandora-Gilboa Local School District             | Putnam   | School | 0        | 637,166                         | 333,098                 | 14,910  | 265,555                                   | 302,736                       | 16,065            |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Disbursements (Continued)                       |            |        |          |                                             |                         |         |                                                  |                               |                   |
|-------------------------------------------------|------------|--------|----------|---------------------------------------------|-------------------------|---------|--------------------------------------------------|-------------------------------|-------------------|
| Current (Continued)                             |            |        |          |                                             |                         |         |                                                  |                               |                   |
| Support Services (Continued)                    |            |        |          |                                             |                         |         |                                                  |                               |                   |
| School                                          | County     | Type   | Business | Operation<br>And<br>Maintenance<br>Of Plant | Pupil<br>Transportation | Central | Operation Of<br>Non<br>Instructional<br>Services | Extracurricular<br>Activities | Capital<br>Outlay |
| Lexington Local School District                 | Richland   | School | 6,227    | 1,765,764                                   | 1,249,791               | 6,376   | 928,163                                          | 958,564                       | 0                 |
| Fostoria City School District                   | Seneca     | School | 104,386  | 1,976,211                                   | 869,871                 | 66,684  | 1,224,658                                        | 434,458                       | 386,176           |
| Hopewell Loudon Local School District           | Seneca     | School | 0        | 1,120,823                                   | 296,278                 | 35,141  | 3,231                                            | 449,129                       | 1,802,429         |
| New Riegel Local School District                | Seneca     | School | 0        | 484,647                                     | 178,377                 | 0       | 175,831                                          | 211,953                       | 0                 |
| Old Fort Local School District                  | Seneca     | School | 0        | 497,147                                     | 253,528                 | 66,015  | 141,798                                          | 163,672                       | 4,701             |
| Fairlawn Local School District                  | Shelby     | School | 6,175    | 694,774                                     | 487,791                 | 0       | 267,715                                          | 200,043                       | 81,133            |
| Jackson Center Local School District            | Shelby     | School | 0        | 477,017                                     | 303,216                 | 0       | 229,256                                          | 179,481                       | 110,779           |
| Sidney City School District                     | Shelby     | School | 144,514  | 2,890,939                                   | 1,013,074               | 657,640 | 1,872,484                                        | 612,351                       | 84,544            |
| Northwest Local School District                 | Stark      | School | 0        | 2,040,384                                   | 1,085,574               | 361,450 | 711,837                                          | 375,348                       | 794,983           |
| Osnaburg Local School District                  | Stark      | School | 6,359    | 652,427                                     | 346,026                 | 57,787  | 348,379                                          | 335,197                       | 133,606           |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 0        | 569,135                                     | 270,264                 | 53,385  | 5,014                                            | 176,099                       | 19,927            |
| Van Wert City School District                   | Van Wert   | School | 0        | 2,022,692                                   | 452,901                 | 213,333 | 1,069,592                                        | 582,413                       | 662,874           |
| Wayne Local School District                     | Warren     | School | 105,730  | 746,423                                     | 861,470                 | 89,054  | 436,071                                          | 811,347                       | 713,054           |
| Fort Frye Local School District                 | Washington | School | 0        | 911,895                                     | 850,454                 | 99,993  | 539,542                                          | 167,827                       | 342,384           |
| Marietta City School District                   | Washington | School | 186,817  | 3,427,644                                   | 1,195,951               | 400,399 | 1,252,416                                        | 589,875                       | 0                 |
| Green Local School District                     | Wayne      | School | 0        | 782,489                                     | 662,266                 | 12,643  | 311,213                                          | 504,872                       | 12,989,787        |
| Northwestern Local School District              | Wayne      | School | 0        | 1,485,261                                   | 865,577                 | 2,227   | 0                                                | 461,109                       | 201,068           |
| Norwayne Local School District                  | Wayne      | School | 0        | 849,076                                     | 1,002,841               | 7,655   | 548,214                                          | 462,291                       | 504,758           |
| Southeast Local School District                 | Wayne      | School | 0        | 1,089,012                                   | 1,194,854               | 11,037  | 847,667                                          | 625,248                       | 194,952           |
| Triway Local School District                    | Wayne      | School | 0        | 1,498,314                                   | 1,022,246               | 0       | 959,390                                          | 628,606                       | 0                 |
| Elmwood Local School District                   | Wood       | School | 17,401   | 1,326,039                                   | 865,704                 | 65,728  | 576,080                                          | 639,847                       | 18,771            |
| Lake Local School District                      | Wood       | School | 0        | 1,663,016                                   | 721,238                 | 129,184 | 475,795                                          | 675,351                       | 438,425           |
| Northwood Local School District                 | Wood       | School | 80       | 913,549                                     | 514,918                 | 244,567 | 431,364                                          | 429,571                       | 48,963            |
| Carey Exempted Village School District          | Wyandot    | School | 0        | 444,214                                     | 301,075                 | 11,362  | 507,486                                          | 360,456                       | 1,004,443         |
| Mohawk Local School District                    | Wyandot    | School | 18,510   | 1,099,855                                   | 507,468                 | 36,230  | 390,629                                          | 439,867                       | 0                 |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 0        | 1,135,172                                   | 868,955                 | 3,342   | 73,812                                           | 616,972                       | 0                 |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Disbursements (Continued)                           |           |        |                      |                             |                     |                    |                     |                         |                                             |
|-----------------------------------------------------|-----------|--------|----------------------|-----------------------------|---------------------|--------------------|---------------------|-------------------------|---------------------------------------------|
| Debt Service                                        |           |        |                      |                             |                     |                    |                     |                         |                                             |
| School                                              | County    | Type   | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Other Disbursements | * Total Disbursements * | Excess Of Receipts Over Under Disbursements |
| Allen County Educational Service Center             | Allen     | ESC    | 0                    | 0                           | 0                   | 0                  | 0                   | 7,587,107               | 32,769                                      |
| Bluffton Exempted Village School District           | Allen     | ESC    | 509,880              | 165,401                     | 0                   | 0                  | 0                   | 10,241,227              | 411,925                                     |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 0                    | 0                           | 0                   | 0                  | 0                   | 8,865,279               | 690,528                                     |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 0                    | 0                           | 0                   | 0                  | 117,970             | 9,521,014               | 476,741                                     |
| Darke County Educational Service Center             | Darke     | ESC    | 0                    | 0                           | 0                   | 0                  | 0                   | 3,459,614               | (253,843)                                   |
| Licking County Educational Service Center           | Licking   | ESC    | 0                    | 0                           | 0                   | 0                  | 0                   | 8,470,918               | 682,981                                     |
| Mercer County Educational Service Center            | Mercer    | ESC    | 0                    | 0                           | 0                   | 0                  | 806,342             | 5,935,563               | 116,516                                     |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 0                    | 0                           | 0                   | 0                  | 51,875              | 278,015                 | (9,480)                                     |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 34,109               | 1,899                       | 0                   | 0                  | 0                   | 13,739,036              | 93,702                                      |
| Tri County Educational Service Center               | Wayne     | ESC    | 0                    | 0                           | 0                   | 0                  | 0                   | 13,616,513              | 902,048                                     |
| Allen East Local School District                    | Allen     | School | 335,000              | 236,358                     | 0                   | 0                  | 0                   | 10,332,067              | 286,404                                     |
| Perry Local School District                         | Allen     | School | 8,080,673            | 339,971                     | 199,421             | 0                  | 0                   | 17,191,350              | (7,517,182)                                 |
| Shawnee Local School District                       | Allen     | School | 825,612              | 63,058                      | 2,000               | 0                  | 0                   | 27,057,367              | (2,210,311)                                 |
| Spencerville Local School District                  | Allen     | School | 300,000              | 128,284                     | 0                   | 0                  | 0                   | 1,553,143               | (7,947)                                     |
| Pymatuning Valley Local School District             | Ashtabula | School | 485,000              | 176,788                     | 0                   | 0                  | 0                   | 13,751,333              | 615,720                                     |
| Alexander Local School District                     | Athens    | School | 390,000              | 249,378                     | 0                   | 0                  | 0                   | 18,169,524              | (341,005)                                   |
| New Knoxville Local School District                 | Auglaize  | School | 192,707              | 129,047                     | 0                   | 99,992             | 5,960               | 975,682                 | 6,899                                       |
| St. Marys City School District                      | Auglaize  | School | 600,000              | 1,125,138                   | 0                   | 0                  | 0                   | 5,952,123               | (1,542,347)                                 |
| Wapakoneta City School District                     | Auglaize  | School | 335,000              | 1,080,663                   | 0                   | 0                  | 420,317             | 28,454,101              | 2,289,047                                   |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 220,000              | 89,293                      | 0                   | 0                  | 58,796              | 7,025,008               | (57,184)                                    |
| Georgetown Exempted Village School District         | Brown     | School | 241,000              | 111,207                     | 0                   | 0                  | 0                   | 10,103,861              | 313,921                                     |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 369,063              | 185,639                     | 0                   | 0                  | 0                   | 11,325,213              | 472,150                                     |
| Hamilton City School District                       | Butler    | School | 3,660,000            | 4,511,037                   | 0                   | 0                  | 0                   | 104,527,176             | 3,895,646                                   |
| Graham Local School District                        | Champaign | School | 991,228              | 431,532                     | 0                   | 0                  | 0                   | 18,063,085              | 2,995,418                                   |
| West Liberty-Salem Local School District            | Champaign | School | 0                    | 214,646                     | 206,818             | 0                  | 0                   | 13,639,101              | 1,815,642                                   |
| Ansonia Local School District                       | Darke     | School | 155,000              | 35,060                      | 0                   | 0                  | 0                   | 7,802,085               | 619,890                                     |
| Arcanum-Butler Local School District                | Darke     | School | 305,000              | 496,125                     | 0                   | 0                  | 0                   | 11,545,090              | 844,921                                     |
| Franklin-Monroe Local School District               | Darke     | School | 170,000              | 226,323                     | 0                   | 0                  | 0                   | 7,525,555               | (75,856)                                    |
| Mississinawa Valley Local School District           | Darke     | School | 120,000              | 35,435                      | 0                   | 0                  | 0                   | 8,515,664               | 230,679                                     |
| Tri Village Local School District                   | Darke     | School | 328,000              | 208,418                     | 0                   | 0                  | 0                   | 7,843,639               | 657,560                                     |
| Versailles Exempted Village School District         | Darke     | School | 390,000              | 504,056                     | 0                   | 0                  | 0                   | 12,665,848              | 697,887                                     |
| Northeastern Local School District                  | Defiance  | School | 365,000              | 173,194                     | 0                   | 0                  | 0                   | 11,965,222              | 664,742                                     |
| Berne Union Local School District                   | Fairfield | School | 469,408              | 39,968                      | 0                   | 0                  | 0                   | 9,655,682               | (300,120)                                   |
| Walnut Township Local School District               | Fairfield | School | 260,000              | 216,969                     | 0                   | 0                  | 0                   | 8,175,562               | (625,680)                                   |
| Reynoldsburg City School District                   | Franklin  | School | 25,650,000           | 9,138,244                   | 0                   | 1,196,855          | 0                   | 106,625,072             | (23,559,468)                                |
| Evergreen Local School District                     | Fulton    | School | 800,000              | 392,954                     | 0                   | 0                  | 0                   | 15,376,791              | 849,228                                     |
| Pike-Delta-York Local School District               | Fulton    | School | 602,938              | 585,454                     | 0                   | 347,062            | 0                   | 3,587,719               | (396,283)                                   |
| Swanton Local School District                       | Fulton    | School | 310,562              | 847,575                     | 0                   | 0                  | 0                   | 14,946,285              | 150,016                                     |
| Newbury Local School District                       | Geauga    | School | 0                    | 0                           | 0                   | 0                  | 0                   | 9,224,797               | (260,675)                                   |
| Vanlue Local School District                        | Hancock   | School | 0                    | 0                           | 0                   | 0                  | 0                   | 3,459,290               | 545,352                                     |
| Ada Exempted Village School District                | Hardin    | School | 287,536              | 343,344                     | 0                   | 0                  | 0                   | 9,338,583               | 442,856                                     |
| Hardin Northern Local School District               | Hardin    | School | 103,281              | 191,172                     | 0                   | 0                  | 163,720             | 5,892,189               | 123,779                                     |

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds

As of June 30, 2014

All Schools Reporting Under Cash

| Disbursements (Continued)                        |          |        |                      |                             |                     |                    |                     |                         |                                             |
|--------------------------------------------------|----------|--------|----------------------|-----------------------------|---------------------|--------------------|---------------------|-------------------------|---------------------------------------------|
| Debt Service                                     |          |        |                      |                             |                     |                    |                     |                         |                                             |
| School                                           | County   | Type   | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Other Disbursements | * Total Disbursements * | Excess Of Receipts Over Under Disbursements |
| Kenton City School District                      | Hardin   | School | 345,000              | 437,081                     | 0                   | 0                  | 0                   | 40,075,780              | (7,314,045)                                 |
| Ridgemont Local School District                  | Hardin   | School | 85,232               | 363,053                     | 0                   | 0                  | 0                   | 7,671,143               | 4,089,098                                   |
| Upper Scioto Valley Local School District        | Hardin   | School | 175,000              | 65,738                      | 0                   | 0                  | 552,389             | 7,354,416               | 818,841                                     |
| Harrison Hills City School District              | Harrison | School | 128,959              | 18,177                      | 0                   | 0                  | 0                   | 18,601,313              | 1,314,265                                   |
| Jackson City School District                     | Jackson  | School | 1,246,421            | 751,890                     | 0                   | 0                  | 0                   | 6,529,024               | (734,455)                                   |
| Oak Hill Union Local School District             | Jackson  | School | 205,000              | 74,400                      | 0                   | 0                  | 0                   | 13,839,408              | 73,394                                      |
| Centerburg Local School District                 | Knox     | School | 290,000              | 195,997                     | 0                   | 0                  | 0                   | 11,417,084              | (60,650)                                    |
| Danville Local School District                   | Knox     | School | 90,000               | 60,588                      | 0                   | 0                  | 0                   | 7,077,766               | 768,522                                     |
| East Knox Local School District                  | Knox     | School | 1,225,128            | 629,927                     | 41,802              | 0                  | 0                   | 14,090,566              | (288,253)                                   |
| Fredericktown Local School District              | Knox     | School | 394,639              | 357,001                     | 0                   | 0                  | 0                   | 11,988,585              | 494,725                                     |
| Mount Vernon City School District                | Knox     | School | 683,752              | 196,818                     | 51,795              | 0                  | 269,603             | 38,215,069              | 798,438                                     |
| Fairport Harbor Exempted Village School District | Lake     | School | 0                    | 0                           | 0                   | 0                  | 0                   | 737,208                 | 102,668                                     |
| Madison Local School District                    | Lake     | School | 3,050,000            | 1,214,276                   | 16,450              | 0                  | 0                   | 41,549,130              | (9,340,033)                                 |
| Painesville City School District                 | Lake     | School | 1,257,094            | 706,894                     | 0                   | 0                  | 0                   | 39,408,814              | 906,739                                     |
| Wickliffe City School District                   | Lake     | School | 0                    | 0                           | 0                   | 0                  | 0                   | 20,437,525              | (635,299)                                   |
| Southwest Licking Local School District          | Licking  | School | 5,177,544            | 659,093                     | 68,910              | 0                  | 0                   | 43,119,303              | (1,644,849)                                 |
| Bellefontaine City School District               | Logan    | School | 395,000              | 1,140,940                   | 175,513             | 0                  | 0                   | 33,673,786              | (3,536,466)                                 |
| Indian Lake Local School District                | Logan    | School | 875,894              | 1,715,937                   | 0                   | 0                  | 0                   | 20,333,300              | 1,240,809                                   |
| Clearview Local School District                  | Lorain   | School | 402,500              | 226,469                     | 0                   | 0                  | 0                   | 16,970,847              | 18,639                                      |
| Maumee City School District                      | Lucas    | School | 1,595,000            | 936,826                     | 0                   | 0                  | 0                   | 34,645,811              | (65,269)                                    |
| Celina City School District                      | Mercer   | School | 1,215,000            | 191,458                     | 0                   | 0                  | 0                   | 6,603,996               | 336,341                                     |
| Fort Recovery Local School District              | Mercer   | School | 314,883              | 191,474                     | 0                   | 0                  | 0                   | 11,502,948              | (748,336)                                   |
| Marion Local School District                     | Mercer   | School | 228,553              | 108,627                     | 0                   | 0                  | 0                   | 8,839,328               | 355,033                                     |
| Parkway Local School District                    | Mercer   | School | 291,067              | 459,279                     | 0                   | 0                  | 0                   | 12,747,814              | 45,478                                      |
| St. Henry Local School District                  | Mercer   | School | 114,050              | 270,863                     | 0                   | 0                  | 0                   | 10,085,803              | 291,141                                     |
| Bradford Exempted Village School District        | Miami    | School | 95,000               | 28,344                      | 0                   | 0                  | 11,777              | 6,697,220               | 86,575                                      |
| Milton-Union Exempted Village School District    | Miami    | School | 880,000              | 811,468                     | 0                   | 0                  | 0                   | 16,733,390              | 500,527                                     |
| Newton Local School District                     | Miami    | School | 241,879              | 411,778                     | 0                   | 0                  | 0                   | 6,683,585               | 270,834                                     |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 0                    | 0                           | 0                   | 0                  | 770,464             | 19,576,735              | 1,081,889                                   |
| Middle Bass Local School District                | Ottawa   | School | 0                    | 0                           | 0                   | 0                  | 0                   | 243,850                 | 73,578                                      |
| North Bass Local School District                 | Ottawa   | School | 0                    | 0                           | 0                   | 0                  | 15,170              | 25,134                  | 13,159                                      |
| Put-in-bay Local School District                 | Ottawa   | School | 0                    | 0                           | 0                   | 0                  | 0                   | 2,403,711               | 439,227                                     |
| Antwerp Local School District                    | Paulding | School | 40,531               | 181,369                     | 0                   | 0                  | 18,004              | 7,743,498               | 353,804                                     |
| New Lexington City School District               | Perry    | School | 375,000              | 146,175                     | 0                   | 0                  | 0                   | 22,927,452              | (91,209)                                    |
| Northern Local School District                   | Perry    | School | 575,944              | 227,750                     | 0                   | 0                  | 1,585,090           | 29,066,979              | 6,249,310                                   |
| Southern Local School District                   | Perry    | School | 129,491              | 149,938                     | 0                   | 0                  | 0                   | 9,566,576               | 552,732                                     |
| Eastern Local School District                    | Pike     | School | 103,243              | 30,817                      | 0                   | 0                  | 0                   | 9,711,736               | 371,619                                     |
| Columbus Grove Local School District             | Putnam   | School | 394,580              | 237,586                     | 0                   | 0                  | 0                   | 10,355,906              | (185,568)                                   |
| Continental Local School District                | Putnam   | School | 52,675               | 105,981                     | 0                   | 0                  | 0                   | 6,738,207               | (143,145)                                   |
| Jennings Local School District                   | Putnam   | School | 200,000              | 31,919                      | 0                   | 0                  | 0                   | 4,191,735               | 14,984                                      |
| Kalida Local School District                     | Putnam   | School | 601,207              | 272,562                     | 0                   | 0                  | 0                   | 6,707,015               | 360,757                                     |
| Leipsic Local School District                    | Putnam   | School | 268,000              | 124,791                     | 0                   | 0                  | 0                   | 7,946,052               | (8,258)                                     |
| Pandora-Gilboa Local School District             | Putnam   | School | 242,000              | 88,544                      | 0                   | 0                  | 0                   | 6,971,386               | 362,487                                     |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| <b>Disbursements (Continued)</b>                |            |        |                      |                             |                     |                    |                     |                         |                                             |
|-------------------------------------------------|------------|--------|----------------------|-----------------------------|---------------------|--------------------|---------------------|-------------------------|---------------------------------------------|
| <b>Debt Service</b>                             |            |        |                      |                             |                     |                    |                     |                         |                                             |
| School                                          | County     | Type   | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Other Disbursements | * Total Disbursements * | Excess Of Receipts Over Under Disbursements |
| Lexington Local School District                 | Richland   | School | 0                    | 0                           | 0                   | 0                  | 73,986              | 22,918,635              | 2,059,993                                   |
| Fostoria City School District                   | Seneca     | School | 2,271,227            | 165,942                     | 0                   | 663,773            | 0                   | 26,711,088              | (2,454,147)                                 |
| Hopewell Loudon Local School District           | Seneca     | School | 371,800              | 912,927                     | 0                   | 0                  | 0                   | 11,459,711              | (2,034,923)                                 |
| New Riegel Local School District                | Seneca     | School | 50,000               | 14,975                      | 0                   | 0                  | 0                   | 4,331,839               | 75,626                                      |
| Old Fort Local School District                  | Seneca     | School | 0                    | 0                           | 0                   | 0                  | 0                   | 4,890,473               | 298,153                                     |
| Fairlawn Local School District                  | Shelby     | School | 155,000              | 197,788                     | 0                   | 0                  | 0                   | 6,256,800               | 661,607                                     |
| Jackson Center Local School District            | Shelby     | School | 228,288              | 122,809                     | 0                   | 0                  | 0                   | 5,889,291               | 48,106                                      |
| Sidney City School District                     | Shelby     | School | 1,546,328            | 1,223,077                   | 0                   | 0                  | 0                   | 38,095,973              | 1,892,351                                   |
| Northwest Local School District                 | Stark      | School | 1,260,000            | 699,211                     | 0                   | 0                  | 0                   | 22,399,183              | 98,903                                      |
| Osnaburg Local School District                  | Stark      | School | 255,000              | 301,556                     | 0                   | 0                  | 0                   | 8,961,493               | (17,535)                                    |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 245,000              | 127,498                     | 0                   | 0                  | 0                   | 6,501,014               | (1,512)                                     |
| Van Wert City School District                   | Van Wert   | School | 973,000              | 886,941                     | 0                   | 0                  | 0                   | 27,001,650              | (1,384,520)                                 |
| Wayne Local School District                     | Warren     | School | 3,510,000            | 179,004                     | 55,335              | 0                  | (84,365)            | 18,277,950              | (1,780,622)                                 |
| Fort Frye Local School District                 | Washington | School | 0                    | 0                           | 0                   | 0                  | 0                   | 11,041,679              | 959,213                                     |
| Marietta City School District                   | Washington | School | 164,488              | 32,335                      | 0                   | 0                  | 0                   | 29,327,636              | 603,725                                     |
| Green Local School District                     | Wayne      | School | 37,149               | 718,304                     | 0                   | 0                  | 0                   | 25,064,383              | (11,612,277)                                |
| Northwestern Local School District              | Wayne      | School | 696,051              | 182,421                     | 0                   | 0                  | 0                   | 14,972,794              | (22,353)                                    |
| Norwayne Local School District                  | Wayne      | School | 350,000              | 370,568                     | 0                   | 0                  | 0                   | 13,788,670              | (351,988)                                   |
| Southeast Local School District                 | Wayne      | School | 0                    | 0                           | 0                   | 0                  | 0                   | 17,099,848              | 1,910,985                                   |
| Triway Local School District                    | Wayne      | School | 317,033              | 69,183                      | 0                   | 0                  | 1,738,956           | 20,469,009              | (1,370,093)                                 |
| Elmwood Local School District                   | Wood       | School | 240,000              | 144,176                     | 51,792              | 0                  | 0                   | 13,824,652              | (361,861)                                   |
| Lake Local School District                      | Wood       | School | 1,361,168            | 339,757                     | 0                   | 0                  | 0                   | 17,889,672              | (583,934)                                   |
| Northwood Local School District                 | Wood       | School | 125,000              | 3,250                       | 0                   | 0                  | 0                   | 11,144,744              | 551,299                                     |
| Carey Exempted Village School District          | Wyandot    | School | 0                    | 347,276                     | 202,613             | 0                  | 0                   | 11,186,274              | 4,913,528                                   |
| Mohawk Local School District                    | Wyandot    | School | 325,000              | 129,090                     | 0                   | 0                  | 0                   | 10,187,957              | 1,060,645                                   |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 460,626              | 29,807                      | 20,746              | 0                  | 705,598             | 17,890,727              | (291,999)                                   |

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds

As of June 30, 2014

All Schools Reporting Under Cash

Other Financing Sources (Uses)

| School                                              | County    | Type   | Proceeds<br>From Sale<br>Of Capital<br>Assets | General<br>Obligation<br>Bonds<br>Issued | Refunding<br>Bonds<br>Issued | Energy<br>Conservation<br>Notes Issued | Other<br>Debt<br>Proceeds | Payment To<br>Refunded<br>Bond Escrow Agent | Advances<br>In | Advances<br>Out |
|-----------------------------------------------------|-----------|--------|-----------------------------------------------|------------------------------------------|------------------------------|----------------------------------------|---------------------------|---------------------------------------------|----------------|-----------------|
| Allen County Educational Service Center             | Allen     | ESC    | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |
| Bluffton Exempted Village School District           | Allen     | ESC    | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 25,563         | (25,563)        |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |
| Darke County Educational Service Center             | Darke     | ESC    | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |
| Licking County Educational Service Center           | Licking   | ESC    | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |
| Mercer County Educational Service Center            | Mercer    | ESC    | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 150,290        | (150,290)       |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |
| Tri County Educational Service Center               | Wayne     | ESC    | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 92,850         | (92,850)        |
| Allen East Local School District                    | Allen     | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |
| Perry Local School District                         | Allen     | School | 0                                             | 7,964,999                                | 0                            | 0                                      | 7,965,000                 | 0                                           | 0              | 0               |
| Shawnee Local School District                       | Allen     | School | 334                                           | 0                                        | 0                            | 1,589,586                              | 2,000,000                 | 0                                           | 74,017         | (74,017)        |
| Spencerville Local School District                  | Allen     | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |
| Pymatuning Valley Local School District             | Ashtabula | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 113,880        | (113,880)       |
| Alexander Local School District                     | Athens    | School | 4,325                                         | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |
| New Knoxville Local School District                 | Auglaize  | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 31,466         | (31,420)        |
| St. Marys City School District                      | Auglaize  | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |
| Wapakoneta City School District                     | Auglaize  | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |
| Georgetown Exempted Village School District         | Brown     | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 129,987        | (129,987)       |
| Hamilton City School District                       | Butler    | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |
| Graham Local School District                        | Champaign | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |
| West Liberty-Salem Local School District            | Champaign | School | 0                                             | 10,999,985                               | 0                            | 0                                      | 206,818                   | 0                                           | 0              | 0               |
| Ansonia Local School District                       | Darke     | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |
| Arcanum-Butler Local School District                | Darke     | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 33,862         | (33,862)        |
| Franklin-Monroe Local School District               | Darke     | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 1,719          | (1,719)         |
| Mississinawa Valley Local School District           | Darke     | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |
| Tri Village Local School District                   | Darke     | School | 12,000                                        | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 15,000         | (15,000)        |
| Versailles Exempted Village School District         | Darke     | School | 28,441                                        | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |
| Northeastern Local School District                  | Defiance  | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 37,999         | (32,499)        |
| Berne Union Local School District                   | Fairfield | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |
| Walnut Township Local School District               | Fairfield | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |
| Reynoldsburg City School District                   | Franklin  | School | 33,290                                        | 0                                        | 25,758,320                   | 0                                      | 0                         | 0                                           | 331,315        | (331,315)       |
| Evergreen Local School District                     | Fulton    | School | 312                                           | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 7,861          | (7,861)         |
| Pike-Delta-York Local School District               | Fulton    | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |
| Swanton Local School District                       | Fulton    | School | 2,000                                         | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 6,216          | (6,216)         |
| Newbury Local School District                       | Geauga    | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 26,105         | (26,105)        |
| Vanlue Local School District                        | Hancock   | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |
| Ada Exempted Village School District                | Hardin    | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |
| Hardin Northern Local School District               | Hardin    | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                           | 0              | 0               |

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| Other Financing Sources (Uses)                   |          |        |                                               |                                          |                              |                                        |                           |                                                |                |                 |  |
|--------------------------------------------------|----------|--------|-----------------------------------------------|------------------------------------------|------------------------------|----------------------------------------|---------------------------|------------------------------------------------|----------------|-----------------|--|
| School                                           | County   | Type   | Proceeds<br>From Sale<br>Of Capital<br>Assets | General<br>Obligation<br>Bonds<br>Issued | Refunding<br>Bonds<br>Issued | Energy<br>Conservation<br>Notes Issued | Other<br>Debt<br>Proceeds | Payment To<br>Refunded<br>Bond Escrow<br>Agent | Advances<br>In | Advances<br>Out |  |
| Kenton City School District                      | Hardin   | School | 31,415                                        | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 0              | 0               |  |
| Ridgemont Local School District                  | Hardin   | School | 4,555                                         | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 365,659        | (365,659)       |  |
| Upper Scioto Valley Local School District        | Hardin   | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 0              | 0               |  |
| Harrison Hills City School District              | Harrison | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 412,064        | (412,064)       |  |
| Jackson City School District                     | Jackson  | School | 11,000                                        | 0                                        | 648,000                      | 0                                      | 0                         | 0                                              | 136,469        | (123,360)       |  |
| Oak Hill Union Local School District             | Jackson  | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 193,279        | (193,279)       |  |
| Centerburg Local School District                 | Knox     | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 0              | 0               |  |
| Danville Local School District                   | Knox     | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 7,161          | (7,161)         |  |
| East Knox Local School District                  | Knox     | School | 0                                             | 750,000                                  | 0                            | 0                                      | 41,802                    | 0                                              | 0              | 0               |  |
| Fredericktown Local School District              | Knox     | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 0              | 0               |  |
| Mount Vernon City School District                | Knox     | School | 0                                             | 0                                        | 3,795,000                    | 0                                      | 0                         | (3,956,611)                                    | 0              | 0               |  |
| Fairport Harbor Exempted Village School District | Lake     | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 0              | (55,000)        |  |
| Madison Local School District                    | Lake     | School | 6,552                                         | 0                                        | 1,965,000                    | 0                                      | 23,842                    | (515,305)                                      | 119,654        | (153,629)       |  |
| Painesville City School District                 | Lake     | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 326,830        | (326,830)       |  |
| Wickliffe City School District                   | Lake     | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 799,734        | (799,734)       |  |
| Southwest Licking Local School District          | Licking  | School | 4,711                                         | 0                                        | 2,954,997                    | 0                                      | 138,301                   | 0                                              | 0              | 0               |  |
| Bellefontaine City School District               | Logan    | School | 65,915                                        | 0                                        | 11,229,410                   | 0                                      | 672,636                   | (11,726,533)                                   | 100,000        | 0               |  |
| Indian Lake Local School District                | Logan    | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 82,435         | (82,435)        |  |
| Clearview Local School District                  | Lorain   | School | 2,946                                         | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 29,037         | (29,037)        |  |
| Maumee City School District                      | Lucas    | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 60,000         | (60,000)        |  |
| Celina City School District                      | Mercer   | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 346,500        | (990,000)       |  |
| Fort Recovery Local School District              | Mercer   | School | 3,968                                         | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 119,000        | (104,000)       |  |
| Marion Local School District                     | Mercer   | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 322            | (322)           |  |
| Parkway Local School District                    | Mercer   | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 0              | 0               |  |
| St. Henry Local School District                  | Mercer   | School | 1,010                                         | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 149,000        | (149,000)       |  |
| Bradford Exempted Village School District        | Miami    | School | 212                                           | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 1,000          | (1,000)         |  |
| Milton-Union Exempted Village School District    | Miami    | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 277,000        | (277,000)       |  |
| Newton Local School District                     | Miami    | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 0              | 0               |  |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 14,000         | (14,000)        |  |
| Middle Bass Local School District                | Ottawa   | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 0              | 0               |  |
| North Bass Local School District                 | Ottawa   | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 0              | 0               |  |
| Put-in-bay Local School District                 | Ottawa   | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 0              | 0               |  |
| Antwerp Local School District                    | Paulding | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 0              | 0               |  |
| New Lexington City School District               | Perry    | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 414,314        | (414,314)       |  |
| Northern Local School District                   | Perry    | School | 1,028                                         | 0                                        | 0                            | 1,915,947                              | 50,331                    | 0                                              | 0              | 0               |  |
| Southern Local School District                   | Perry    | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 10,658         | (10,658)        |  |
| Eastern Local School District                    | Pike     | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 0              | 0               |  |
| Columbus Grove Local School District             | Putnam   | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 0              | 0               |  |
| Continental Local School District                | Putnam   | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 51,884         | (51,423)        |  |
| Jennings Local School District                   | Putnam   | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 526            | (526)           |  |
| Kalida Local School District                     | Putnam   | School | 175                                           | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 6,335          | (6,335)         |  |
| Leipsic Local School District                    | Putnam   | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 564,035        | (564,035)       |  |
| Pandora-Gilboa Local School District             | Putnam   | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 0              | 0               |  |



**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Other Financing Sources (Uses)                  |            |        |                                               |                                          |                              |                                        |                           |                                                |                |                 |  |
|-------------------------------------------------|------------|--------|-----------------------------------------------|------------------------------------------|------------------------------|----------------------------------------|---------------------------|------------------------------------------------|----------------|-----------------|--|
|                                                 |            |        | Proceeds<br>From Sale<br>Of Capital<br>Assets | General<br>Obligation<br>Bonds<br>Issued | Refunding<br>Bonds<br>Issued | Energy<br>Conservation<br>Notes Issued | Other<br>Debt<br>Proceeds | Payment To<br>Refunded<br>Bond Escrow<br>Agent | Advances<br>In | Advances<br>Out |  |
| School                                          | County     | Type   |                                               |                                          |                              |                                        |                           |                                                |                |                 |  |
| Lexington Local School District                 | Richland   | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 69,448         | (69,448)        |  |
| Fostoria City School District                   | Seneca     | School | 0                                             | 2,190,000                                | 0                            | 0                                      | 63,012                    | 0                                              | 941,891        | (941,891)       |  |
| Hopewell Loudon Local School District           | Seneca     | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 505            | (505)           |  |
| New Riegel Local School District                | Seneca     | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 0              | 0               |  |
| Old Fort Local School District                  | Seneca     | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 14,790         | (14,790)        |  |
| Fairlawn Local School District                  | Shelby     | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 0              | 0               |  |
| Jackson Center Local School District            | Shelby     | School | 0                                             | 0                                        | 0                            | 0                                      | 109,860                   | 0                                              | 0              | 0               |  |
| Sidney City School District                     | Shelby     | School | 3,712                                         | 0                                        | 0                            | 190,000                                | 825,000                   | 0                                              | 0              | 0               |  |
| Northwest Local School District                 | Stark      | School | 898                                           | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 0              | 0               |  |
| Osnaburg Local School District                  | Stark      | School | 2,322                                         | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 1,400          | (1,400)         |  |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 70,190         | (70,190)        |  |
| Van Wert City School District                   | Van Wert   | School | 6,406                                         | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 0              | 0               |  |
| Wayne Local School District                     | Warren     | School | 0                                             | 0                                        | 3,301,679                    | 0                                      | 0                         | 0                                              | 0              | 0               |  |
| Fort Frye Local School District                 | Washington | School | 3,341                                         | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 14,987         | (14,987)        |  |
| Marietta City School District                   | Washington | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 268,936        | (268,936)       |  |
| Green Local School District                     | Wayne      | School | 19,117                                        | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 0              | 0               |  |
| Northwestern Local School District              | Wayne      | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 0              | 0               |  |
| Norwayne Local School District                  | Wayne      | School | 1,992                                         | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 0              | 0               |  |
| Southeast Local School District                 | Wayne      | School | 5,141                                         | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 5,610          | (5,610)         |  |
| Triway Local School District                    | Wayne      | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 0              | 0               |  |
| Elmwood Local School District                   | Wood       | School | 0                                             | 0                                        | 0                            | 0                                      | 1,558,627                 | 0                                              | 0              | 0               |  |
| Lake Local School District                      | Wood       | School | 0                                             | 0                                        | 0                            | 0                                      | 500,000                   | 0                                              | 8,817          | (8,817)         |  |
| Northwood Local School District                 | Wood       | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 0              | 0               |  |
| Carey Exempted Village School District          | Wyandot    | School | 0                                             | 10,905,000                               | 0                            | 0                                      | 271,575                   | 0                                              | 0              | 0               |  |
| Mohawk Local School District                    | Wyandot    | School | 0                                             | 0                                        | 0                            | 0                                      | 0                         | 0                                              | 0              | 0               |  |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 0                                             | 0                                        | 339,999                      | 321,000                                | 28,863                    | (348,116)                                      | 0              | 0               |  |

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds

As of June 30, 2014

All Schools Reporting Under Cash

|                                                     |           |        | Other Financing Sources (Uses) |             |           |           |               | Special And Extraordinary Items |               |                                 |
|-----------------------------------------------------|-----------|--------|--------------------------------|-------------|-----------|-----------|---------------|---------------------------------|---------------|---------------------------------|
|                                                     |           |        | Transfers                      | Transfers   | Other     | Other     | * Total Other | Special                         | Extraordinary | * Total Special                 |
| School                                              | County    | Type   | In                             | Out         | Financing | Financing | Financing     |                                 |               | And<br>Extraordinary<br>Items * |
| Allen County Educational Service Center             | Allen     | ESC    | 0                              | 0           | 0         | 0         | 0             | 0                               | 0             | 0                               |
| Bluffton Exempted Village School District           | Allen     | ESC    | 67,106                         | (67,106)    | 0         | 0         | 0             | 0                               | 0             | 0                               |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 0                              | 0           | 0         | 0         | 0             | 0                               | 0             | 0                               |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 0                              | 0           | 0         | 0         | 0             | 0                               | 0             | 0                               |
| Darke County Educational Service Center             | Darke     | ESC    | 100,000                        | (100,000)   | 0         | 0         | 0             | 0                               | 0             | 0                               |
| Licking County Educational Service Center           | Licking   | ESC    | 0                              | 0           | 0         | 0         | 0             | 0                               | 0             | 0                               |
| Mercer County Educational Service Center            | Mercer    | ESC    | 0                              | 0           | 0         | 0         | 0             | 0                               | 0             | 0                               |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 0                              | 0           | 0         | 0         | 0             | 0                               | 0             | 0                               |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 0                              | 0           | 0         | 0         | 0             | 0                               | 0             | 0                               |
| Tri County Educational Service Center               | Wayne     | ESC    | 0                              | 0           | 0         | 0         | 0             | 0                               | 0             | 0                               |
| Allen East Local School District                    | Allen     | School | 0                              | 0           | 0         | 0         | 0             | 0                               | 0             | 0                               |
| Perry Local School District                         | Allen     | School | 0                              | 0           | 202,782   | 0         | 16,132,781    | 0                               | 0             | 0                               |
| Shawnee Local School District                       | Allen     | School | 414,895                        | (414,895)   | 0         | 0         | 3,589,920     | 0                               | 0             | 0                               |
| Spencerville Local School District                  | Allen     | School | 50,648                         | 0           | 0         | 0         | 50,648        | 0                               | 0             | 0                               |
| Pymatuning Valley Local School District             | Ashtabula | School | 0                              | 0           | 0         | 0         | 0             | 0                               | 0             | 0                               |
| Alexander Local School District                     | Athens    | School | 4,783,610                      | (4,783,610) | 41,516    | 0         | 45,841        | 0                               | 0             | 0                               |
| New Knoxville Local School District                 | Auglaize  | School | 197,107                        | (43,556)    | 0         | 0         | 153,597       | 0                               | 0             | 0                               |
| St. Marys City School District                      | Auglaize  | School | 0                              | (217)       | 0         | 0         | (217)         | 0                               | 0             | 0                               |
| Wapakoneta City School District                     | Auglaize  | School | 5,000                          | (5,000)     | 0         | 0         | 0             | 0                               | 0             | 0                               |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 0                              | 0           | 0         | 0         | 0             | 0                               | 0             | 0                               |
| Georgetown Exempted Village School District         | Brown     | School | 0                              | 0           | 20,962    | (754)     | 20,208        | 0                               | 0             | 0                               |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 8,764                          | (8,764)     | 48,179    | (1,074)   | 47,105        | 0                               | 0             | 0                               |
| Hamilton City School District                       | Butler    | School | 1,360,239                      | (1,360,239) | 0         | 0         | 0             | 0                               | 0             | 0                               |
| Graham Local School District                        | Champaign | School | 683,852                        | (683,852)   | 0         | (808,174) | (808,174)     | 0                               | 0             | 0                               |
| West Liberty-Salem Local School District            | Champaign | School | 727,289                        | (727,289)   | 0         | 0         | 11,206,803    | 0                               | 0             | 0                               |
| Ansonia Local School District                       | Darke     | School | 0                              | 0           | 0         | 0         | 0             | 0                               | 0             | 0                               |
| Arcanum-Butler Local School District                | Darke     | School | 0                              | 0           | 6,619     | (4,084)   | 2,535         | 0                               | 0             | 0                               |
| Franklin-Monroe Local School District               | Darke     | School | 0                              | 0           | 274,360   | (83,612)  | 190,748       | 0                               | 0             | 0                               |
| Mississinawa Valley Local School District           | Darke     | School | 175,000                        | (175,000)   | 0         | 0         | 0             | 0                               | 0             | 0                               |
| Tri Village Local School District                   | Darke     | School | 0                              | 0           | 0         | 0         | 12,000        | 0                               | 0             | 0                               |
| Versailles Exempted Village School District         | Darke     | School | 410,000                        | (410,000)   | 0         | 0         | 28,441        | 0                               | 0             | 0                               |
| Northeastern Local School District                  | Defiance  | School | 62,771                         | (60,454)    | 59,730    | (11,392)  | 56,155        | 0                               | 0             | 0                               |
| Berne Union Local School District                   | Fairfield | School | 0                              | 0           | 0         | 0         | 0             | 0                               | 0             | 0                               |
| Walnut Township Local School District               | Fairfield | School | 25,000                         | (25,000)    | 0         | 0         | 0             | 0                               | 0             | 0                               |
| Reynoldsburg City School District                   | Franklin  | School | 6,107,451                      | (6,107,451) | 0         | 0         | 25,791,610    | 0                               | 0             | 0                               |
| Evergreen Local School District                     | Fulton    | School | 139,314                        | (139,314)   | 0         | 0         | 312           | 0                               | 0             | 0                               |
| Pike-Delta-York Local School District               | Fulton    | School | 476,312                        | (476,312)   | 0         | 0         | 0             | 0                               | 0             | 0                               |
| Swanton Local School District                       | Fulton    | School | 34,500                         | (34,500)    | 12,607    | 0         | 14,607        | 0                               | 0             | 0                               |
| Newbury Local School District                       | Geauga    | School | 126,890                        | (126,890)   | 34,645    | (6,900)   | 27,745        | 0                               | 0             | 0                               |
| Vanlue Local School District                        | Hancock   | School | 15,000                         | (15,000)    | 0         | 0         | 0             | 0                               | 0             | 0                               |
| Ada Exempted Village School District                | Hardin    | School | 0                              | 0           | 5,814     | 0         | 5,814         | 0                               | 0             | 0                               |
| Hardin Northern Local School District               | Hardin    | School | 25,000                         | (25,000)    | 0         | 0         | 0             | 0                               | 0             | 0                               |

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds

As of June 30, 2014

All Schools Reporting Under Cash

|                                                  |          |        | Other Financing Sources (Uses) |             |           |           |                | Special And Extraordinary Items |               |                 |               |
|--------------------------------------------------|----------|--------|--------------------------------|-------------|-----------|-----------|----------------|---------------------------------|---------------|-----------------|---------------|
|                                                  |          |        | Transfers                      | Transfers   | Other     | Other     | * Total Other  | Special                         | Extraordinary | * Total Special |               |
| School                                           | County   | Type   | In                             | Out         | Financing | Financing | Financing      | Item                            | Item          | And             | Extraordinary |
|                                                  |          |        |                                |             | Sources   | Uses      | Sources Uses * |                                 |               | Extraordinary   | Items *       |
| Kenton City School District                      | Hardin   | School | 0                              | 0           | 0         | 0         | 31,415         | 0                               | 0             | 0               | 0             |
| Ridgemont Local School District                  | Hardin   | School | 64,942                         | (64,942)    | 0         | 0         | 4,555          | 0                               | 0             | 0               | 0             |
| Upper Scioto Valley Local School District        | Hardin   | School | 0                              | 0           | 0         | 0         | 0              | 0                               | 0             | 0               | 0             |
| Harrison Hills City School District              | Harrison | School | 35,000                         | (35,000)    | 0         | 0         | 0              | 0                               | 0             | 0               | 0             |
| Jackson City School District                     | Jackson  | School | 791,071                        | (791,071)   | 0         | (5,236)   | 666,873        | 0                               | 0             | 0               | 0             |
| Oak Hill Union Local School District             | Jackson  | School | 375,000                        | (375,000)   | 0         | 0         | 0              | 0                               | 0             | 0               | 0             |
| Centerburg Local School District                 | Knox     | School | 100,000                        | (100,000)   | 0         | 0         | 0              | 0                               | 0             | 0               | 0             |
| Danville Local School District                   | Knox     | School | 0                              | 0           | 0         | 0         | 0              | 0                               | 0             | 0               | 0             |
| East Knox Local School District                  | Knox     | School | 0                              | 0           | 0         | 0         | 791,802        | 0                               | 0             | 0               | 0             |
| Fredericktown Local School District              | Knox     | School | 0                              | 0           | 0         | 0         | 0              | 0                               | 0             | 0               | 0             |
| Mount Vernon City School District                | Knox     | School | 92,300                         | (92,300)    | 0         | 0         | (161,611)      | 0                               | 0             | 0               | 0             |
| Fairport Harbor Exempted Village School District | Lake     | School | 0                              | 0           | 0         | 0         | (55,000)       | 0                               | 0             | 0               | 0             |
| Madison Local School District                    | Lake     | School | 402,691                        | (402,691)   | 0         | 0         | 1,446,114      | 0                               | 0             | 0               | 0             |
| Painesville City School District                 | Lake     | School | 129,727                        | (129,727)   | 0         | 0         | 0              | 0                               | 0             | 0               | 0             |
| Wickliffe City School District                   | Lake     | School | 71,614                         | (74,445)    | 238,855   | 0         | 236,024        | 0                               | 0             | 0               | 0             |
| Southwest Licking Local School District          | Licking  | School | 749,488                        | (749,488)   | 86,494    | 0         | 3,184,503      | 0                               | 0             | 0               | 0             |
| Bellefontaine City School District               | Logan    | School | 0                              | 0           | 733,006   | 0         | 1,074,434      | 0                               | 0             | 0               | 0             |
| Indian Lake Local School District                | Logan    | School | 40,000                         | (40,000)    | 0         | 0         | 0              | 0                               | 0             | 0               | 0             |
| Clearview Local School District                  | Lorain   | School | 170,318                        | (170,318)   | 275       | 0         | 3,221          | 0                               | 0             | 0               | 0             |
| Maumee City School District                      | Lucas    | School | 100,000                        | (100,000)   | 0         | 0         | 0              | 0                               | 0             | 0               | 0             |
| Celina City School District                      | Mercer   | School | 114,257                        | 0           | 0         | 0         | (529,243)      | 0                               | 0             | 0               | 0             |
| Fort Recovery Local School District              | Mercer   | School | 485,000                        | (485,000)   | 27,857    | 0         | 46,825         | 0                               | 0             | 0               | 0             |
| Marion Local School District                     | Mercer   | School | 0                              | 0           | 0         | 0         | 0              | 0                               | 0             | 0               | 0             |
| Parkway Local School District                    | Mercer   | School | 0                              | 0           | 6,338     | 0         | 6,338          | 0                               | 0             | 0               | 0             |
| St. Henry Local School District                  | Mercer   | School | 0                              | 0           | 0         | 0         | 1,010          | (996,027)                       | 0             | (996,027)       | 0             |
| Bradford Exempted Village School District        | Miami    | School | 6,500                          | (6,500)     | 0         | 0         | 212            | 0                               | 0             | 0               | 0             |
| Milton-Union Exempted Village School District    | Miami    | School | 2,381,165                      | (2,381,165) | 117,577   | 0         | 117,577        | 0                               | 0             | 0               | 0             |
| Newton Local School District                     | Miami    | School | 0                              | 0           | 0         | 0         | 0              | 0                               | 0             | 0               | 0             |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 500,000                        | (500,000)   | 0         | 0         | 0              | 0                               | 0             | 0               | 0             |
| Middle Bass Local School District                | Ottawa   | School | 0                              | 0           | 0         | 0         | 0              | 0                               | 0             | 0               | 0             |
| North Bass Local School District                 | Ottawa   | School | 0                              | 0           | 0         | 0         | 0              | 0                               | 0             | 0               | 0             |
| Put-in-bay Local School District                 | Ottawa   | School | 30,000                         | (30,000)    | 56,944    | 0         | 56,944         | 0                               | 0             | 0               | 0             |
| Antwerp Local School District                    | Paulding | School | 0                              | 0           | 0         | 0         | 0              | 0                               | 0             | 0               | 0             |
| New Lexington City School District               | Perry    | School | 10,871                         | (10,871)    | 0         | 0         | 0              | 0                               | 0             | 0               | 0             |
| Northern Local School District                   | Perry    | School | 0                              | 0           | 0         | 0         | 1,967,306      | 0                               | 0             | 0               | 0             |
| Southern Local School District                   | Perry    | School | 50,837                         | (50,837)    | 1,889     | 0         | 1,889          | 0                               | 0             | 0               | 0             |
| Eastern Local School District                    | Pike     | School | 5                              | (5)         | 0         | 0         | 0              | 0                               | 0             | 0               | 0             |
| Columbus Grove Local School District             | Putnam   | School | 297,886                        | (297,886)   | 0         | 0         | 0              | 0                               | 0             | 0               | 0             |
| Continental Local School District                | Putnam   | School | 44,472                         | (44,472)    | 12,537    | 0         | 12,998         | 0                               | 0             | 0               | 0             |
| Jennings Local School District                   | Putnam   | School | 0                              | 0           | 4,979     | 0         | 4,979          | 0                               | 0             | 0               | 0             |
| Kalida Local School District                     | Putnam   | School | 274,954                        | (274,954)   | 0         | 7,576     | 7,751          | 0                               | 0             | 0               | 0             |
| Leipsic Local School District                    | Putnam   | School | 0                              | 0           | 0         | 0         | 0              | 0                               | 0             | 0               | 0             |
| Pandora-Gilboa Local School District             | Putnam   | School | 70,394                         | (6,857)     | 0         | 0         | 63,537         | 0                               | 0             | 0               | 0             |

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**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Other Financing Sources (Uses)                  |            |        |                 |                  |                               |                            |                                              | Special And Extraordinary Items |                       |                                                    |  |
|-------------------------------------------------|------------|--------|-----------------|------------------|-------------------------------|----------------------------|----------------------------------------------|---------------------------------|-----------------------|----------------------------------------------------|--|
| School                                          | County     | Type   | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing<br>Sources Uses * | Special<br>Item                 | Extraordinary<br>Item | * Total Special<br>And<br>Extraordinary<br>Items * |  |
|                                                 |            |        |                 |                  |                               |                            |                                              |                                 |                       |                                                    |  |
| Lexington Local School District                 | Richland   | School | 126,800         | (126,800)        | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  |  |
| Fostoria City School District                   | Seneca     | School | 116,613         | (116,613)        | 0                             | 0                          | 2,253,012                                    | 0                               | 0                     | 0                                                  |  |
| Hopewell Loudon Local School District           | Seneca     | School | 773,454         | (782,740)        | 9,449                         | 0                          | 163                                          | 0                               | 0                     | 0                                                  |  |
| New Riegel Local School District                | Seneca     | School | 93,619          | (93,619)         | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  |  |
| Old Fort Local School District                  | Seneca     | School | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  |  |
| Fairlawn Local School District                  | Shelby     | School | 20,000          | (20,000)         | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  |  |
| Jackson Center Local School District            | Shelby     | School | 13,000          | (13,000)         | 0                             | 0                          | 109,860                                      | 0                               | 0                     | 0                                                  |  |
| Sidney City School District                     | Shelby     | School | 461,854         | (461,854)        | 0                             | 11,099                     | 1,029,811                                    | 0                               | 0                     | 0                                                  |  |
| Northwest Local School District                 | Stark      | School | 0               | 0                | 0                             | 0                          | 898                                          | 0                               | 0                     | 0                                                  |  |
| Osnaburg Local School District                  | Stark      | School | 0               | 0                | 0                             | 0                          | 2,322                                        | 0                               | 0                     | 0                                                  |  |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 591             | (591)            | 8,192                         | 0                          | 8,192                                        | 0                               | 0                     | 0                                                  |  |
| Van Wert City School District                   | Van Wert   | School | 0               | 0                | 0                             | 0                          | 6,406                                        | 0                               | 0                     | 0                                                  |  |
| Wayne Local School District                     | Warren     | School | 0               | 0                | 0                             | 0                          | 3,301,679                                    | 0                               | 0                     | 0                                                  |  |
| Fort Frye Local School District                 | Washington | School | 0               | 0                | 0                             | 0                          | 3,341                                        | 0                               | 0                     | 0                                                  |  |
| Marietta City School District                   | Washington | School | 394,833         | (394,833)        | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  |  |
| Green Local School District                     | Wayne      | School | 4,000           | (4,000)          | 0                             | 0                          | 19,117                                       | 0                               | 0                     | 0                                                  |  |
| Northwestern Local School District              | Wayne      | School | 41,750          | (41,750)         | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  |  |
| Norwayne Local School District                  | Wayne      | School | 0               | 0                | 0                             | 0                          | 1,992                                        | 0                               | 0                     | 0                                                  |  |
| Southeast Local School District                 | Wayne      | School | 4,708,689       | (4,708,689)      | 0                             | 0                          | 5,141                                        | 0                               | 0                     | 0                                                  |  |
| Triway Local School District                    | Wayne      | School | 318,526         | (318,526)        | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  |  |
| Elmwood Local School District                   | Wood       | School | 0               | 0                | 0                             | 0                          | 1,558,627                                    | 0                               | 0                     | 0                                                  |  |
| Lake Local School District                      | Wood       | School | 60,062          | (60,062)         | 22,425                        | 0                          | 522,425                                      | 0                               | 0                     | 0                                                  |  |
| Northwood Local School District                 | Wood       | School | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  |  |
| Carey Exempted Village School District          | Wyandot    | School | 0               | 0                | 0                             | 0                          | 11,176,575                                   | 0                               | 0                     | 0                                                  |  |
| Mohawk Local School District                    | Wyandot    | School | 0               | 0                | 0                             | 0                          | 0                                            | 0                               | 0                     | 0                                                  |  |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 100,000         | (100,000)        | 0                             | 0                          | 341,746                                      | 0                               | 0                     | 0                                                  |  |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| Fund Balances                                       |           |        |                                   |                      |                |
|-----------------------------------------------------|-----------|--------|-----------------------------------|----------------------|----------------|
| School                                              | County    | Type   | Net Change<br>In Fund<br>Balances | Beginning Of<br>Year | End Of<br>Year |
| Allen County Educational Service Center             | Allen     | ESC    | 32,769                            | 619,402              | 652,171        |
| Bluffton Exempted Village School District           | Allen     | ESC    | 411,925                           | 3,093,207            | 3,505,132      |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 690,528                           | 1,951,321            | 2,641,849      |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 476,741                           | 2,934,275            | 3,411,016      |
| Darke County Educational Service Center             | Darke     | ESC    | (253,843)                         | 1,960,212            | 1,706,369      |
| Licking County Educational Service Center           | Licking   | ESC    | 682,981                           | 600,425              | 1,283,406      |
| Mercer County Educational Service Center            | Mercer    | ESC    | 116,516                           | 1,785,906            | 1,902,422      |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | (9,480)                           | (6,208)              | (15,688)       |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 93,702                            | 7,351,119            | 7,444,821      |
| Tri County Educational Service Center               | Wayne     | ESC    | 902,048                           | 3,862,490            | 4,764,538      |
| Allen East Local School District                    | Allen     | School | 286,404                           | 5,793,176            | 6,079,580      |
| Perry Local School District                         | Allen     | School | 8,615,599                         | 3,269,803            | 11,885,402     |
| Shawnee Local School District                       | Allen     | School | 1,379,609                         | 18,412,597           | 19,792,206     |
| Spencerville Local School District                  | Allen     | School | 42,701                            | 1,046,887            | 1,089,588      |
| Pymatuning Valley Local School District             | Ashtabula | School | 615,720                           | 3,401,275            | 4,016,995      |
| Alexander Local School District                     | Athens    | School | (295,164)                         | 6,856,214            | 6,561,050      |
| New Knoxville Local School District                 | Auglaize  | School | 160,496                           | 1,048,012            | 1,208,508      |
| St. Marys City School District                      | Auglaize  | School | (1,542,564)                       | 7,821,127            | 6,278,563      |
| Wapakoneta City School District                     | Auglaize  | School | 2,289,047                         | 6,095,521            | 8,384,568      |
| Waynesfield-Goshen Local School District            | Auglaize  | School | (57,184)                          | 4,152,367            | 4,095,183      |
| Georgetown Exempted Village School District         | Brown     | School | 334,129                           | 2,167,789            | 2,501,918      |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 519,255                           | 4,081,349            | 4,600,604      |
| Hamilton City School District                       | Butler    | School | 3,895,646                         | 24,668,470           | 28,564,116     |
| Graham Local School District                        | Champaign | School | 2,187,244                         | 6,099,475            | 8,286,719      |
| West Liberty-Salem Local School District            | Champaign | School | 13,022,445                        | 1,721,253            | 14,743,698     |
| Ansonia Local School District                       | Darke     | School | 619,890                           | 2,189,409            | 2,809,299      |
| Arcanum-Butler Local School District                | Darke     | School | 847,456                           | 4,668,445            | 5,515,901      |
| Franklin-Monroe Local School District               | Darke     | School | 114,892                           | 3,478,137            | 3,593,029      |
| Mississinawa Valley Local School District           | Darke     | School | 230,679                           | 2,876,485            | 3,107,164      |
| Tri Village Local School District                   | Darke     | School | 669,560                           | 3,212,936            | 3,882,496      |
| Versailles Exempted Village School District         | Darke     | School | 726,328                           | 8,497,320            | 9,223,648      |
| Northeastern Local School District                  | Defiance  | School | 720,897                           | 3,917,033            | 4,637,930      |
| Berne Union Local School District                   | Fairfield | School | (300,120)                         | 2,093,437            | 1,793,317      |
| Walnut Township Local School District               | Fairfield | School | (625,680)                         | 1,852,873            | 1,227,193      |
| Reynoldsburg City School District                   | Franklin  | School | 2,232,142                         | 27,085,626           | 29,317,768     |
| Evergreen Local School District                     | Fulton    | School | 849,540                           | 7,506,190            | 8,355,730      |
| Pike-Delta-York Local School District               | Fulton    | School | (396,283)                         | 3,280,941            | 2,884,658      |
| Swanton Local School District                       | Fulton    | School | 164,623                           | 9,762,614            | 9,927,237      |
| Newbury Local School District                       | Geauga    | School | (232,930)                         | 941,038              | 708,108        |
| Vanlue Local School District                        | Hancock   | School | 545,352                           | 3,512,791            | 4,058,143      |
| Ada Exempted Village School District                | Hardin    | School | 448,670                           | 2,776,578            | 3,225,248      |
| Hardin Northern Local School District               | Hardin    | School | 123,779                           | 3,634,239            | 3,758,018      |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| <b>Fund Balances</b>                             |          |        |                                   |                      |                |
|--------------------------------------------------|----------|--------|-----------------------------------|----------------------|----------------|
| School                                           | County   | Type   | Net Change<br>In Fund<br>Balances | Beginning Of<br>Year | End Of<br>Year |
| Kenton City School District                      | Hardin   | School | (7,282,630)                       | 21,904,387           | 14,621,757     |
| Ridgemont Local School District                  | Hardin   | School | 4,093,653                         | 8,731,298            | 12,824,951     |
| Upper Scioto Valley Local School District        | Hardin   | School | 818,841                           | 2,514,221            | 3,333,062      |
| Harrison Hills City School District              | Harrison | School | 1,314,265                         | 6,403,261            | 7,717,526      |
| Jackson City School District                     | Jackson  | School | (67,582)                          | 9,961,387            | 9,893,805      |
| Oak Hill Union Local School District             | Jackson  | School | 73,394                            | 12,851,859           | 12,925,253     |
| Centerburg Local School District                 | Knox     | School | (60,650)                          | 5,196,071            | 5,135,421      |
| Danville Local School District                   | Knox     | School | 768,522                           | 3,173,363            | 3,941,885      |
| East Knox Local School District                  | Knox     | School | 503,549                           | 1,703,967            | 2,207,516      |
| Fredericktown Local School District              | Knox     | School | 494,725                           | 4,062,065            | 4,556,790      |
| Mount Vernon City School District                | Knox     | School | 636,827                           | 3,745,664            | 4,382,491      |
| Fairport Harbor Exempted Village School District | Lake     | School | 47,668                            | (171,457)            | (123,789)      |
| Madison Local School District                    | Lake     | School | (7,893,919)                       | 11,506,980           | 3,613,061      |
| Painesville City School District                 | Lake     | School | 906,739                           | 8,250,504            | 9,157,243      |
| Wickliffe City School District                   | Lake     | School | (399,275)                         | 6,372,340            | 5,973,065      |
| Southwest Licking Local School District          | Licking  | School | 1,539,654                         | 8,110,468            | 9,650,122      |
| Bellefontaine City School District               | Logan    | School | (2,462,032)                       | 15,434,537           | 12,972,505     |
| Indian Lake Local School District                | Logan    | School | 1,240,809                         | 8,146,507            | 9,387,316      |
| Clearview Local School District                  | Lorain   | School | 21,860                            | 818,976              | 840,836        |
| Maumee City School District                      | Lucas    | School | (65,269)                          | 6,366,440            | 6,301,171      |
| Celina City School District                      | Mercer   | School | (192,902)                         | 2,807,285            | 2,614,383      |
| Fort Recovery Local School District              | Mercer   | School | (701,511)                         | 5,250,956            | 4,549,445      |
| Marion Local School District                     | Mercer   | School | 355,033                           | 2,467,310            | 2,822,343      |
| Parkway Local School District                    | Mercer   | School | 51,816                            | 5,301,296            | 5,353,112      |
| St. Henry Local School District                  | Mercer   | School | (703,876)                         | 5,104,594            | 4,400,718      |
| Bradford Exempted Village School District        | Miami    | School | 86,787                            | 4,259,254            | 4,346,041      |
| Milton-Union Exempted Village School District    | Miami    | School | 618,104                           | 13,209,545           | 13,827,649     |
| Newton Local School District                     | Miami    | School | 270,834                           | 2,995,754            | 3,266,588      |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 1,081,889                         | 4,595,401            | 5,677,290      |
| Middle Bass Local School District                | Ottawa   | School | 73,578                            | 489,329              | 562,907        |
| North Bass Local School District                 | Ottawa   | School | 13,159                            | 63,901               | 77,060         |
| Put-in-bay Local School District                 | Ottawa   | School | 496,171                           | 2,557,174            | 3,053,345      |
| Antwerp Local School District                    | Paulding | School | 353,804                           | 4,156,501            | 4,510,305      |
| New Lexington City School District               | Perry    | School | (91,209)                          | 3,426,546            | 3,335,337      |
| Northern Local School District                   | Perry    | School | 8,216,616                         | 1,323,385            | 9,540,001      |
| Southern Local School District                   | Perry    | School | 554,621                           | 1,100,227            | 1,654,848      |
| Eastern Local School District                    | Pike     | School | 371,619                           | 2,675,761            | 3,047,380      |
| Columbus Grove Local School District             | Putnam   | School | (185,568)                         | 9,040,292            | 8,854,724      |
| Continental Local School District                | Putnam   | School | (130,147)                         | 4,588,582            | 4,458,435      |
| Jennings Local School District                   | Putnam   | School | 19,963                            | 709,189              | 729,152        |
| Kalida Local School District                     | Putnam   | School | 368,508                           | 3,896,806            | 4,265,314      |
| Leipsic Local School District                    | Putnam   | School | (8,258)                           | 6,356,141            | 6,347,883      |
| Pandora-Gilboa Local School District             | Putnam   | School | 426,024                           | 3,790,358            | 4,216,382      |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| <b>Fund Balances</b>                            |            |        |                                   |                      |                |
|-------------------------------------------------|------------|--------|-----------------------------------|----------------------|----------------|
| School                                          | County     | Type   | Net Change<br>In Fund<br>Balances | Beginning Of<br>Year | End Of<br>Year |
| Lexington Local School District                 | Richland   | School | 2,059,993                         | 2,541,444            | 4,601,437      |
| Fostoria City School District                   | Seneca     | School | (201,135)                         | 3,391,843            | 3,190,708      |
| Hopewell Loudon Local School District           | Seneca     | School | (2,034,760)                       | 8,804,397            | 6,769,637      |
| New Riegel Local School District                | Seneca     | School | 75,626                            | 2,981,280            | 3,056,906      |
| Old Fort Local School District                  | Seneca     | School | 298,153                           | 695,591              | 993,744        |
| Fairlawn Local School District                  | Shelby     | School | 661,607                           | 5,638,133            | 6,299,740      |
| Jackson Center Local School District            | Shelby     | School | 157,966                           | 1,088,456            | 1,246,422      |
| Sidney City School District                     | Shelby     | School | 2,922,162                         | 16,990,840           | 19,913,002     |
| Northwest Local School District                 | Stark      | School | 99,801                            | 5,779,237            | 5,879,038      |
| Osnaburg Local School District                  | Stark      | School | (15,213)                          | 3,447,485            | 3,432,272      |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 6,680                             | 5,365,287            | 5,371,967      |
| Van Wert City School District                   | Van Wert   | School | (1,378,114)                       | 6,640,133            | 5,262,019      |
| Wayne Local School District                     | Warren     | School | 1,521,057                         | 7,520,532            | 9,041,589      |
| Fort Frye Local School District                 | Washington | School | 962,554                           | 5,272,977            | 6,235,531      |
| Marietta City School District                   | Washington | School | 603,725                           | 3,888,395            | 4,492,120      |
| Green Local School District                     | Wayne      | School | (11,593,160)                      | 20,289,154           | 8,695,994      |
| Northwestern Local School District              | Wayne      | School | (22,353)                          | 4,659,989            | 4,637,636      |
| Norwayne Local School District                  | Wayne      | School | (349,996)                         | 4,735,524            | 4,385,528      |
| Southeast Local School District                 | Wayne      | School | 1,916,126                         | 2,867,781            | 4,783,907      |
| Triway Local School District                    | Wayne      | School | (1,370,093)                       | 2,738,723            | 1,368,630      |
| Elmwood Local School District                   | Wood       | School | 1,196,766                         | 7,555,058            | 8,751,824      |
| Lake Local School District                      | Wood       | School | (61,509)                          | 2,135,225            | 2,073,716      |
| Northwood Local School District                 | Wood       | School | 551,299                           | 5,172,299            | 5,723,598      |
| Carey Exempted Village School District          | Wyandot    | School | 16,090,103                        | 7,532,208            | 23,622,311     |
| Mohawk Local School District                    | Wyandot    | School | 1,060,645                         | 1,888,339            | 2,948,984      |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 49,747                            | 3,784,337            | 3,834,084      |

**Long Term Obligations at Year End - Unaudited**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| School                                              | County    | Type   | General<br>Obligation<br>Bonds | Notes Payable | Loans<br>Payable | Capital<br>Leases | Miscellaneous<br>Long Term<br>Bonds |
|-----------------------------------------------------|-----------|--------|--------------------------------|---------------|------------------|-------------------|-------------------------------------|
| Allen County Educational Service Center             | Allen     | ESC    | 0                              | 0             | 0                | 0                 | 0                                   |
| Bluffton Exempted Village School District           | Allen     | ESC    | 3,869,644                      | 0             | 290,637          | 18,000            | 0                                   |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 0                              | 0             | 0                | 0                 | 0                                   |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 0                              | 0             | 0                | 0                 | 0                                   |
| Darke County Educational Service Center             | Darke     | ESC    | 0                              | 0             | 0                | 0                 | 0                                   |
| Licking County Educational Service Center           | Licking   | ESC    | 0                              | 0             | 0                | 20,714            | 0                                   |
| Mercer County Educational Service Center            | Mercer    | ESC    | 0                              | 0             | 0                | 0                 | 0                                   |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 0                              | 0             | 0                | 0                 | 0                                   |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 0                              | 0             | 0                | 23,618            | 0                                   |
| Tri County Educational Service Center               | Wayne     | ESC    | 0                              | 0             | 0                | 0                 | 0                                   |
| Allen East Local School District                    | Allen     | School | 6,593,496                      | 0             | 0                | 0                 | 0                                   |
| Perry Local School District                         | Allen     | School | 10,932,902                     | 0             | 459,617          | 0                 | 0                                   |
| Shawnee Local School District                       | Allen     | School | 0                              | 2,000,000     | 1,523,775        | 0                 | 0                                   |
| Spencerville Local School District                  | Allen     | School | 5,115,384                      | 0             | 0                | 0                 | 0                                   |
| Pymatuning Valley Local School District             | Ashtabula | School | 6,051,037                      | 0             | 0                | 0                 | 0                                   |
| Alexander Local School District                     | Athens    | School | 4,280,000                      | 955,000       | 0                | 0                 | 0                                   |
| New Knoxville Local School District                 | Auglaize  | School | 2,724,757                      | 0             | 495,234          | 0                 | 0                                   |
| St. Marys City School District                      | Auglaize  | School | 23,064,998                     | 0             | 0                | 0                 | 0                                   |
| Wapakoneta City School District                     | Auglaize  | School | 23,010,000                     | 0             | 0                | 0                 | 869,448                             |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 3,005,000                      | 0             | 0                | 0                 | 301,179                             |
| Georgetown Exempted Village School District         | Brown     | School | 3,663,459                      | 0             | 0                | 399,000           | 0                                   |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 874,351                        | 0             | 0                | 392,496           | 0                                   |
| Hamilton City School District                       | Butler    | School | 88,715,000                     | 0             | 0                | 0                 | 0                                   |
| Graham Local School District                        | Champaign | School | 15,940,000                     | 0             | 0                | 181,000           | 0                                   |
| West Liberty-Salem Local School District            | Champaign | School | 11,011,508                     | 0             | 0                | 0                 | 0                                   |
| Ansonia Local School District                       | Darke     | School | 1,158,554                      | 0             | 0                | 0                 | 0                                   |
| Arcanum-Butler Local School District                | Darke     | School | 11,634,994                     | 0             | 0                | 0                 | 0                                   |
| Franklin-Monroe Local School District               | Darke     | School | 5,412,999                      | 0             | 0                | 0                 | 0                                   |
| Mississinawa Valley Local School District           | Darke     | School | 894,490                        | 0             | 0                | 0                 | 0                                   |
| Tri Village Local School District                   | Darke     | School | 3,160,000                      | 0             | 0                | 1,339,000         | 0                                   |
| Versailles Exempted Village School District         | Darke     | School | 11,562,998                     | 0             | 0                | 0                 | 0                                   |
| Northeastern Local School District                  | Defiance  | School | 5,060,285                      | 0             | 0                | 0                 | 0                                   |
| Berne Union Local School District                   | Fairfield | School | 145,000                        | 409,981       | 0                | 20,755            | 0                                   |
| Walnut Township Local School District               | Fairfield | School | 1,515,000                      | 0             | 0                | 0                 | 2,685,000                           |
| Reynoldsburg City School District                   | Franklin  | School | 0                              | 0             | 0                | 0                 | 100,503,216                         |
| Evergreen Local School District                     | Fulton    | School | 9,499,998                      | 0             | 0                | 0                 | 0                                   |
| Pike-Delta-York Local School District               | Fulton    | School | 14,246,352                     | 0             | 0                | 0                 | 0                                   |
| Swanton Local School District                       | Fulton    | School | 9,453,051                      | 0             | 0                | 0                 | 0                                   |
| Newbury Local School District                       | Geauga    | School | 0                              | 0             | 0                | 0                 | 0                                   |
| Vanlue Local School District                        | Hancock   | School | 0                              | 0             | 0                | 0                 | 0                                   |
| Ada Exempted Village School District                | Hardin    | School | 5,132,436                      | 0             | 0                | 0                 | 0                                   |
| Hardin Northern Local School District               | Hardin    | School | 3,210,000                      | 0             | 0                | 800,450           | 0                                   |
| Kenton City School District                         | Hardin    | School | 12,942,932                     | 0             | 0                | 109,543           | 0                                   |
| Ridgemont Local School District                     | Hardin    | School | 6,996,613                      | 0             | 0                | 0                 | 0                                   |
| Upper Scioto Valley Local School District           | Hardin    | School | 1,437,291                      | 440,000       | 0                | 564,920           | 220,000                             |
| Harrison Hills City School District                 | Harrison  | School | 0                              | 445,000       | 0                | 216,591           | 0                                   |



**Long Term Obligations at Year End - Unaudited**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| School                                           | County   | Type   | General    | Notes Payable | Loans   | Capital   | Miscellaneous |
|--------------------------------------------------|----------|--------|------------|---------------|---------|-----------|---------------|
|                                                  |          |        | Obligation |               |         |           | Long Term     |
|                                                  |          |        | Bonds      |               | Payable | Leases    | Bonds         |
| Jackson City School District                     | Jackson  | School | 9,688,055  | 0             | 0       | 609,000   | 0             |
| Oak Hill Union Local School District             | Jackson  | School | 2,029,364  | 0             | 0       | 0         | 0             |
| Centerburg Local School District                 | Knox     | School | 4,219,998  | 0             | 0       | 0         | 0             |
| Danville Local School District                   | Knox     | School | 1,129,514  | 0             | 0       | 0         | 0             |
| East Knox Local School District                  | Knox     | School | 11,520,556 | 0             | 0       | 0         | 0             |
| Fredericktown Local School District              | Knox     | School | 5,679,026  | 471,361       | 0       | 1,224,678 | 0             |
| Mount Vernon City School District                | Knox     | School | 4,390,000  | 0             | 305,970 | 6,528     | 0             |
| Fairport Harbor Exempted Village School District | Lake     | School | 0          | 0             | 0       | 0         | 0             |
| Madison Local School District                    | Lake     | School | 22,611,852 | 0             | 0       | 0         | 0             |
| Painesville City School District                 | Lake     | School | 29,906,332 | 42,100        | 0       | 0         | 0             |
| Wickliffe City School District                   | Lake     | School | 0          | 0             | 0       | 483,904   | 0             |
| Southwest Licking Local School District          | Licking  | School | 13,340,835 | 4,868,546     | 0       | 0         | 0             |
| Bellefontaine City School District               | Logan    | School | 20,289,333 | 0             | 0       | 0         | 0             |
| Indian Lake Local School District                | Logan    | School | 23,900,751 | 0             | 0       | 0         | 0             |
| Clearview Local School District                  | Lorain   | School | 3,806,043  | 187,500       | 0       | 0         | 0             |
| Maumee City School District                      | Lucas    | School | 31,738,332 | 0             | 0       | 0         | 0             |
| Celina City School District                      | Mercer   | School | 8,305,000  | 0             | 0       | 0         | 0             |
| Fort Recovery Local School District              | Mercer   | School | 4,736,438  | 0             | 0       | 0         | 0             |
| Marion Local School District                     | Mercer   | School | 1,816,409  | 0             | 265,880 | 0         | 0             |
| Parkway Local School District                    | Mercer   | School | 8,569,994  | 0             | 0       | 0         | 0             |
| St. Henry Local School District                  | Mercer   | School | 2,242,459  | 0             | 0       | 0         | 0             |
| Bradford Exempted Village School District        | Miami    | School | 669,999    | 0             | 0       | 0         | 0             |
| Milton-Union Exempted Village School District    | Miami    | School | 16,625,755 | 0             | 0       | 61,235    | 1,710,000     |
| Newton Local School District                     | Miami    | School | 6,148,481  | 170,583       | 0       | 0         | 0             |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 0          | 0             | 0       | 0         | 0             |
| Middle Bass Local School District                | Ottawa   | School | 0          | 0             | 0       | 0         | 0             |
| North Bass Local School District                 | Ottawa   | School | 0          | 0             | 0       | 0         | 0             |
| Put-in-bay Local School District                 | Ottawa   | School | 0          | 0             | 0       | 20,723    | 0             |
| Antwerp Local School District                    | Paulding | School | 1,805,000  | 0             | 0       | 0         | 0             |
| New Lexington City School District               | Perry    | School | 1,649,996  | 0             | 0       | 2,530,000 | 0             |
| Northern Local School District                   | Perry    | School | 5,400,944  | 1,415,000     | 0       | 0         | 0             |
| Southern Local School District                   | Perry    | School | 39,149     | 890,433       | 0       | 22,087    | 0             |
| Eastern Local School District                    | Pike     | School | 895,095    | 0             | 0       | 0         | 0             |
| Columbus Grove Local School District             | Putnam   | School | 8,851,617  | 0             | 0       | 0         | 0             |
| Continental Local School District                | Putnam   | School | 734,999    | 0             | 0       | 52,125    | 0             |
| Jennings Local School District                   | Putnam   | School | 496,412    | 0             | 0       | 0         | 0             |
| Kalida Local School District                     | Putnam   | School | 5,891,537  | 0             | 408,000 | 0         | 0             |
| Leipsic Local School District                    | Putnam   | School | 3,300,000  | 0             | 0       | 742,000   | 0             |
| Pandora-Gilboa Local School District             | Putnam   | School | 2,234,997  | 0             | 185,000 | 0         | 0             |
| Lexington Local School District                  | Richland | School | 0          | 0             | 0       | 0         | 0             |
| Fostoria City School District                    | Seneca   | School | 3,492,117  | 0             | 0       | 0         | 0             |
| Hopewell Loudon Local School District            | Seneca   | School | 22,764,434 | 0             | 0       | 0         | 0             |
| New Riegel Local School District                 | Seneca   | School | 539,891    | 0             | 0       | 0         | 0             |
| Old Fort Local School District                   | Seneca   | School | 0          | 0             | 0       | 0         | 0             |
| Fairlawn Local School District                   | Shelby   | School | 5,022,459  | 0             | 0       | 0         | 0             |
| Jackson Center Local School District             | Shelby   | School | 3,442,709  | 0             | 0       | 162,273   | 0             |
| Sidney City School District                      | Shelby   | School | 16,913,141 | 1,015,000     | 0       | 0         | 0             |

**Long Term Obligations at Year End - Unaudited**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| School                                          | County     | Type   | General<br>Obligation<br>Bonds | Notes Payable | Loans<br>Payable | Capital<br>Leases | Miscellaneous<br>Long Term<br>Bonds |
|-------------------------------------------------|------------|--------|--------------------------------|---------------|------------------|-------------------|-------------------------------------|
| Northwest Local School District                 | Stark      | School | 16,224,624                     | 1,715,000     | 0                | 2,461,000         | 0                                   |
| Osnaburg Local School District                  | Stark      | School | 7,501,615                      | 0             | 0                | 0                 | 0                                   |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 5,464,999                      | 0             | 0                | 0                 | 0                                   |
| Van Wert City School District                   | Van Wert   | School | 19,743,207                     | 0             | 2,009,000        | 0                 | 0                                   |
| Wayne Local School District                     | Warren     | School | 3,975,000                      | 0             | 0                | 0                 | 24,983                              |
| Fort Frye Local School District                 | Washington | School | 0                              | 0             | 0                | 0                 | 0                                   |
| Marietta City School District                   | Washington | School | 914,000                        | 0             | 0                | 0                 | 0                                   |
| Green Local School District                     | Wayne      | School | 12,630,000                     | 0             | 0                | 70,313            | 0                                   |
| Northwestern Local School District              | Wayne      | School | 2,955,000                      | 258,797       | 0                | 0                 | 725,000                             |
| Norwayne Local School District                  | Wayne      | School | 9,377,258                      | 0             | 0                | 0                 | 0                                   |
| Southeast Local School District                 | Wayne      | School | 0                              | 0             | 0                | 0                 | 0                                   |
| Triway Local School District                    | Wayne      | School | 0                              | 1,990,000     | 0                | 255,263           | 0                                   |
| Elmwood Local School District                   | Wood       | School | 2,088,210                      | 0             | 0                | 0                 | 3,065,000                           |
| Lake Local School District                      | Wood       | School | 9,383,772                      | 0             | 0                | 0                 | 382,081                             |
| Northwood Local School District                 | Wood       | School | 0                              | 0             | 0                | 0                 | 0                                   |
| Carey Exempted Village School District          | Wyandot    | School | 10,912,791                     | 0             | 0                | 0                 | 0                                   |
| Mohawk Local School District                    | Wyandot    | School | 5,945,519                      | 0             | 0                | 0                 | 0                                   |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 339,999                        | 321,000       | 0                | 0                 | 0                                   |

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**Other Information - Demographics - Unaudited**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| School                                              | County    | Type   | Average Daily<br>Membership Adm | Total Annual Final<br>Appropriations For All Funds<br>For The Reporting Year | Full Tax<br>Rate If<br>Applicable | Total Assessed<br>Property Tax Valuation<br>If Applicable | Unrestricted General<br>Fund Carryover Cash<br>Balance At Year End |
|-----------------------------------------------------|-----------|--------|---------------------------------|------------------------------------------------------------------------------|-----------------------------------|-----------------------------------------------------------|--------------------------------------------------------------------|
| Allen County Educational Service Center             | Allen     | ESC    | 15,672                          | 8,016,845                                                                    | 0                                 | 0                                                         | 0                                                                  |
| Bluffton Exempted Village School District           | Allen     | ESC    | 1,167                           | 13,537,671                                                                   | 41                                | 133,737,200                                               | 2,694,293                                                          |
| Ashtabula County Educational Service Center         | Ashtabula | ESC    | 14,290                          | 9,736,613                                                                    | 0                                 | 0                                                         | 2,427,246                                                          |
| Auglaize County Educational Service Center          | Auglaize  | ESC    | 11,589                          | 11,981,031                                                                   | 0                                 | 0                                                         | 3,305,447                                                          |
| Darke County Educational Service Center             | Darke     | ESC    | 0                               | 4,681,350                                                                    | 0                                 | 0                                                         | 464,853                                                            |
| Licking County Educational Service Center           | Licking   | ESC    | 21,452                          | 9,943,531                                                                    | 0                                 | 0                                                         | 1,072,724                                                          |
| Mercer County Educational Service Center            | Mercer    | ESC    | 7,771                           | 0                                                                            | 0                                 | 0                                                         | 1,511,411                                                          |
| Western Buckeye Educational Service Center          | Paulding  | ESC    | 1                               | 4,844,105                                                                    | 0                                 | 0                                                         | 9,961                                                              |
| Mid-Ohio Educational Service Center                 | Richland  | ESC    | 23,500                          | 13,076,987                                                                   | 0                                 | 0                                                         | 7,436,744                                                          |
| Tri County Educational Service Center               | Wayne     | ESC    | 28,537                          | 19,224,030                                                                   | 0                                 | 0                                                         | 0                                                                  |
| Allen East Local School District                    | Allen     | School | 1,144                           | 16,340,728                                                                   | 38                                | 113,574,260                                               | 4,246,425                                                          |
| Perry Local School District                         | Allen     | School | 827                             | 17,808,433                                                                   | 51                                | 114,296,990                                               | 2,524,695                                                          |
| Shawnee Local School District                       | Allen     | School | 2,444                           | 28,297,835                                                                   | 35                                | 412,991,260                                               | 15,791,967                                                         |
| Spencerville Local School District                  | Allen     | School | 1,054                           | 13,374,705                                                                   | 34                                | 104,112,220                                               | 4,516,812                                                          |
| Pymatuning Valley Local School District             | Ashtabula | School | 1,356                           | 16,812,575                                                                   | 35                                | 157,618,240                                               | 1,579,743                                                          |
| Alexander Local School District                     | Athens    | School | 1,642                           | 23,680,122                                                                   | 37                                | 197,747,710                                               | 4,540,827                                                          |
| New Knoxville Local School District                 | Auglaize  | School | 425                             | 6,242,551                                                                    | 59                                | 50,268,770                                                | 2,672,655                                                          |
| St. Marys City School District                      | Auglaize  | School | 2,135                           | 27,471,336                                                                   | 59                                | 250,439,460                                               | 2,002,837                                                          |
| Wapakoneta City School District                     | Auglaize  | School | 3,144                           | 30,797,345                                                                   | 31                                | 339,963,260                                               | 4,652,645                                                          |
| Waynesfield-Goshen Local School District            | Auglaize  | School | 547                             | 7,108,310                                                                    | 46                                | 55,128,880                                                | 2,532,161                                                          |
| Georgetown Exempted Village School District         | Brown     | School | 1,043                           | 11,012,788                                                                   | 30                                | 108,647,710                                               | 1,417,663                                                          |
| Ripley Union Lewis Huntington Local School District | Brown     | School | 980                             | 14,879,761                                                                   | 32                                | 96,658,470                                                | 2,598,384                                                          |
| Hamilton City School District                       | Butler    | School | 0                               | 113,799,510                                                                  | 54                                | 805,427,230                                               | 9,894,193                                                          |
| Graham Local School District                        | Champaign | School | 0                               | 24,559,770                                                                   | 35                                | 273,377,150                                               | 4,979,791                                                          |
| West Liberty-Salem Local School District            | Champaign | School | 1,120                           | 15,880,885                                                                   | 38                                | 140,337,480                                               | 2,839,768                                                          |
| Ansonia Local School District                       | Darke     | School | 0                               | 8,012,691                                                                    | 41                                | 63,847,020                                                | 2,161,177                                                          |
| Arcanum-Butler Local School District                | Darke     | School | 1,055                           | 11,949,795                                                                   | 34                                | 114,746,300                                               | 3,179,028                                                          |
| Franklin-Monroe Local School District               | Darke     | School | 735                             | 7,486,557                                                                    | 39                                | 70,515,810                                                | 2,570,410                                                          |
| Mississinawa Valley Local School District           | Darke     | School | 0                               | 9,003,775                                                                    | 35                                | 70,483,060                                                | 2,053,213                                                          |
| Tri Village Local School District                   | Darke     | School | 758                             | 8,388,909                                                                    | 33                                | 91,551,530                                                | 2,477,323                                                          |
| Versailles Exempted Village School District         | Darke     | School | 1,420                           | 18,682,233                                                                   | 46                                | 137,266,270                                               | 4,101,453                                                          |
| Northeastern Local School District                  | Defiance  | School | 1,095                           | 13,702,987                                                                   | 47                                | 223,251,620                                               | 4,020,183                                                          |
| Berne Union Local School District                   | Fairfield | School | 821                             | 12,352,570                                                                   | 45                                | 122,355,480                                               | 1,095,499                                                          |
| Walnut Township Local School District               | Fairfield | School | 600                             | 9,550,698                                                                    | 34                                | 148,507,780                                               | 514,726                                                            |
| Reynoldsburg City School District                   | Franklin  | School | 0                               | 117,847,927                                                                  | 74                                | 685,306,510                                               | 9,459,363                                                          |
| Evergreen Local School District                     | Fulton    | School | 0                               | 15,928,929                                                                   | 49                                | 189,289,780                                               | 5,671,973                                                          |
| Pike-Delta-York Local School District               | Fulton    | School | 1,334                           | 16,332,547                                                                   | 63                                | 161,326,140                                               | 12,741                                                             |
| Swanton Local School District                       | Fulton    | School | 1,320                           | 17,109,500                                                                   | 63                                | 179,261,540                                               | 6,313,646                                                          |
| Newbury Local School District                       | Geauga    | School | 502                             | 9,431,704                                                                    | 61                                | 169,937,930                                               | 275,490                                                            |
| Vanlue Local School District                        | Hancock   | School | 259                             | 3,802,863                                                                    | 42                                | 48,175,280                                                | 3,803,882                                                          |
| Ada Exempted Village School District                | Hardin    | School | 0                               | 8,024,009                                                                    | 47                                | 94,636,050                                                | 1,559,236                                                          |
| Hardin Northern Local School District               | Hardin    | School | 456                             | 6,534,962                                                                    | 42                                | 65,326,300                                                | 3,168,158                                                          |
| Kenton City School District                         | Hardin    | School | 1,985                           | 41,074,705                                                                   | 39                                | 201,725,310                                               | 5,260,898                                                          |
| Ridgemont Local School District                     | Hardin    | School | 496                             | 27,264,173                                                                   | 38                                | 75,244,000                                                | 1,653,468                                                          |
| Upper Scioto Valley Local School District           | Hardin    | School | 520                             | 7,912,407                                                                    | 32                                | 82,463,720                                                | 2,269,495                                                          |
| Harrison Hills City School District                 | Harrison  | School | 1,691                           | 24,521,521                                                                   | 38                                | 274,223,653                                               | 5,701,999                                                          |

**Other Information - Demographics - Unaudited**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| School                                           | County   | Type   | Average Daily<br>Membership Adm | Total Annual Final<br>Appropriations For All Funds<br>For The Reporting Year | Full Tax<br>Rate If<br>Applicable | Total Assessed<br>Property Tax Valuation<br>If Applicable | Unrestricted General<br>Fund Carryover Cash<br>Balance At Year End |
|--------------------------------------------------|----------|--------|---------------------------------|------------------------------------------------------------------------------|-----------------------------------|-----------------------------------------------------------|--------------------------------------------------------------------|
| Jackson City School District                     | Jackson  | School | 0                               | 27,936,249                                                                   | 30                                | 258,910,720                                               | 8,286,641                                                          |
| Oak Hill Union Local School District             | Jackson  | School | 1,260                           | 14,493,885                                                                   | 22                                | 108,141,930                                               | 7,469,882                                                          |
| Centerburg Local School District                 | Knox     | School | 1,177                           | 15,279,621                                                                   | 38                                | 133,023,150                                               | 3,512,630                                                          |
| Danville Local School District                   | Knox     | School | 713                             | 7,637,566                                                                    | 44                                | 68,359,000                                                | 3,443,686                                                          |
| East Knox Local School District                  | Knox     | School | 1,314                           | 15,721,944                                                                   | 42                                | 245,161,010                                               | 1,105,954                                                          |
| Fredericktown Local School District              | Knox     | School | 1,172                           | 15,353,778                                                                   | 48                                | 145,043,820                                               | 2,960,979                                                          |
| Mount Vernon City School District                | Knox     | School | 4,043                           | 44,613,332                                                                   | 39                                | 539,624,610                                               | 2,052,820                                                          |
| Fairport Harbor Exempted Village School District | Lake     | School | 606                             | 6,660,849                                                                    | 89                                | 50,383,080                                                | 828,992                                                            |
| Madison Local School District                    | Lake     | School | 3,049                           | 38,665,052                                                                   | 58                                | 355,229,860                                               | 103,136                                                            |
| Painesville City School District                 | Lake     | School | 2,927                           | 40,269,995                                                                   | 91                                | 180,134,840                                               | 2,186,938                                                          |
| Wickliffe City School District                   | Lake     | School | 1,481                           | 0                                                                            | 0                                 | 286,864,770                                               | 0                                                                  |
| Southwest Licking Local School District          | Licking  | School | 0                               | 45,273,731                                                                   | 38                                | 575,138,050                                               | 6,103,187                                                          |
| Bellefontaine City School District               | Logan    | School | 2,561                           | 43,457,124                                                                   | 55                                | 260,342,220                                               | 7,927,970                                                          |
| Indian Lake Local School District                | Logan    | School | 1,742                           | 21,724,948                                                                   | 51                                | 399,880,880                                               | 5,680,842                                                          |
| Clearview Local School District                  | Lorain   | School | 1,757                           | 18,549,867                                                                   | 59                                | 81,134,330                                                | 2,592                                                              |
| Maumee City School District                      | Lucas    | School | 2,617                           | 35,490,067                                                                   | 85                                | 405,658,860                                               | 3,315,686                                                          |
| Celina City School District                      | Mercer   | School | 2,770                           | 52,154,010                                                                   | 40                                | 380,315,300                                               | 781,124                                                            |
| Fort Recovery Local School District              | Mercer   | School | 936                             | 13,524,235                                                                   | 34                                | 95,549,330                                                | 2,806,419                                                          |
| Marion Local School District                     | Mercer   | School | 893                             | 9,480,042                                                                    | 39                                | 88,374,030                                                | 1,533,356                                                          |
| Parkway Local School District                    | Mercer   | School | 1,022                           | 14,188,941                                                                   | 38                                | 114,398,140                                               | 3,439,540                                                          |
| St. Henry Local School District                  | Mercer   | School | 979                             | 11,689,534                                                                   | 36                                | 108,179,780                                               | 3,781,277                                                          |
| Bradford Exempted Village School District        | Miami    | School | 603                             | 7,904,031                                                                    | 34                                | 48,580,850                                                | 3,282,613                                                          |
| Milton-Union Exempted Village School District    | Miami    | School | 0                               | 22,006,157                                                                   | 67                                | 178,743,010                                               | 6,237,818                                                          |
| Newton Local School District                     | Miami    | School | 0                               | 6,729,546                                                                    | 47                                | 72,869,730                                                | 2,010,798                                                          |
| Benton-Carroll-Salem Local School District       | Ottawa   | School | 1,688                           | 22,188,479                                                                   | 34                                | 368,424,170                                               | 3,319,860                                                          |
| Middle Bass Local School District                | Ottawa   | School | 0                               | 478,188                                                                      | 9                                 | 32,753,940                                                | 562,907                                                            |
| North Bass Local School District                 | Ottawa   | School | 1                               | 63,901                                                                       | 29                                | 0                                                         | 77,060                                                             |
| Put-in-bay Local School District                 | Ottawa   | School | 66                              | 2,743,727                                                                    | 30                                | 121,457,610                                               | 2,550,638                                                          |
| Antwerp Local School District                    | Paulding | School | 694                             | 8,026,464                                                                    | 44                                | 76,658,560                                                | 3,141,915                                                          |
| New Lexington City School District               | Perry    | School | 1,892                           | 32,505,539                                                                   | 32                                | 293,780,120                                               | 1,994,722                                                          |
| Northern Local School District                   | Perry    | School | 0                               | 46,243,881                                                                   | 312,348,210                       | 38                                                        | 943,429                                                            |
| Southern Local School District                   | Perry    | School | 727                             | 11,849,806                                                                   | 30                                | 48,161,870                                                | 273,789                                                            |
| Eastern Local School District                    | Pike     | School | 0                               | 10,016,299                                                                   | 22                                | 57,305,531                                                | 2,012,001                                                          |
| Columbus Grove Local School District             | Putnam   | School | 902                             | 15,556,140                                                                   | 34                                | 103,975,590                                               | 3,934,190                                                          |
| Continental Local School District                | Putnam   | School | 491                             | 7,539,466                                                                    | 35                                | 58,645,440                                                | 3,626,300                                                          |
| Jennings Local School District                   | Putnam   | School | 352                             | 5,040,751                                                                    | 44                                | 43,118,270                                                | 401,609                                                            |
| Kalida Local School District                     | Putnam   | School | 0                               | 8,561,638                                                                    | 34                                | 79,151,130                                                | 2,730,442                                                          |
| Leipsic Local School District                    | Putnam   | School | 637                             | 9,219,158                                                                    | 36                                | 79,328,800                                                | 3,163,528                                                          |
| Pandora-Gilboa Local School District             | Putnam   | School | 581                             | 7,746,842                                                                    | 43                                | 78,361,620                                                | 2,928,584                                                          |
| Lexington Local School District                  | Richland | School | 2,509                           | 27,649,338                                                                   | 49                                | 339,049,820                                               | 4,160,021                                                          |
| Fostoria City School District                    | Seneca   | School | 1,884                           | 26,719,510                                                                   | 64                                | 171,215,710                                               | 981,525                                                            |
| Hopewell Loudon Local School District            | Seneca   | School | 889                             | 14,728,683                                                                   | 46                                | 108,459,760                                               | 3,279,156                                                          |
| New Riegel Local School District                 | Seneca   | School | 371                             | 4,790,102                                                                    | 39                                | 41,553,330                                                | 2,174,571                                                          |
| Old Fort Local School District                   | Seneca   | School | 455                             | 5,699,682                                                                    | 46                                | 51,509,060                                                | 649,020                                                            |
| Fairlawn Local School District                   | Shelby   | School | 612                             | 6,602,070                                                                    | 37                                | 50,320,760                                                | 4,528,415                                                          |
| Jackson Center Local School District             | Shelby   | School | 511                             | 5,958,856                                                                    | 46                                | 63,193,120                                                | 673,261                                                            |
| Sidney City School District                      | Shelby   | School | 4,070                           | 39,969,565                                                                   | 48                                | 446,183,850                                               | 13,265,078                                                         |

**Other Information - Demographics - Unaudited**  
**As of June 30, 2014**  
**All Schools Reporting Under Cash**

| School                                          | County     | Type   | Average Daily<br>Membership Adm | Total Annual Final<br>Appropriations For All Funds<br>For The Reporting Year | Full Tax<br>Rate If<br>Applicable | Total Assessed<br>Property Tax Valuation<br>If Applicable | Unrestricted General<br>Fund Carryover Cash<br>Balance At Year End |
|-------------------------------------------------|------------|--------|---------------------------------|------------------------------------------------------------------------------|-----------------------------------|-----------------------------------------------------------|--------------------------------------------------------------------|
| Northwest Local School District                 | Stark      | School | 2,043                           | 22,441,215                                                                   | 56                                | 238,397,800                                               | 4,111,263                                                          |
| Osnaburg Local School District                  | Stark      | School | 0                               | 9,444,932                                                                    | 64                                | 86,769,590                                                | 1,396,222                                                          |
| Strasburg-Franklin Local School District        | Tuscarawas | School | 662                             | 7,216,607                                                                    | 63                                | 89,354,120                                                | 2,453,937                                                          |
| Van Wert City School District                   | Van Wert   | School | 2,124                           | 35,539,934                                                                   | 54                                | 223,670,480                                               | 2,703,831                                                          |
| Wayne Local School District                     | Warren     | School | 1,420                           | 15,712,216                                                                   | 41                                | 235,304,250                                               | 6,614,606                                                          |
| Fort Frye Local School District                 | Washington | School | 1,089                           | 14,046,291                                                                   | 43                                | 192,403,790                                               | 3,427,741                                                          |
| Marietta City School District                   | Washington | School | 2,926                           | 38,239,015                                                                   | 50                                | 465,600,220                                               | 2,303,309                                                          |
| Green Local School District                     | Wayne      | School | 1,119                           | 30,680,791                                                                   | 60                                | 136,537,030                                               | 2,319,163                                                          |
| Northwestern Local School District              | Wayne      | School | 1,455                           | 15,558,383                                                                   | 32                                | 142,848,280                                               | 2,170,803                                                          |
| Norwayne Local School District                  | Wayne      | School | 1,340                           | 15,643,823                                                                   | 35                                | 160,547,670                                               | 2,841,930                                                          |
| Southeast Local School District                 | Wayne      | School | 1,524                           | 26,248,525                                                                   | 51                                | 283,850,040                                               | 3,560,253                                                          |
| Triway Local School District                    | Wayne      | School | 1,750                           | 21,873,165                                                                   | 49                                | 260,153,550                                               | 617,130                                                            |
| Elmwood Local School District                   | Wood       | School | 1,270                           | 16,302,544                                                                   | 41                                | 127,717,910                                               | 6,401,279                                                          |
| Lake Local School District                      | Wood       | School | 1,672                           | 18,764,106                                                                   | 63                                | 222,317,000                                               | 388,280                                                            |
| Northwood Local School District                 | Wood       | School | 0                               | 12,830,498                                                                   | 77                                | 116,835,820                                               | 4,421,696                                                          |
| Carey Exempted Village School District          | Wyandot    | School | 856                             | 15,540,431                                                                   | 60                                | 93,845,900                                                | 4,930,961                                                          |
| Mohawk Local School District                    | Wyandot    | School | 944                             | 11,216,364                                                                   | 42                                | 133,314,530                                               | 1,743,201                                                          |
| Upper Sandusky Exempted Village School District | Wyandot    | School | 1,660                           | 20,589,650                                                                   | 34                                | 277,747,130                                               | 2,861,437                                                          |

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ALL SCHOOLS  
REPORTING UNDER  
**MODIFIED CASH**



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**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

| Assets                                          |           |        |                         |             |                                 |                                           |                                   |                        |                      |                                 |                  |                               |
|-------------------------------------------------|-----------|--------|-------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|----------------------|---------------------------------|------------------|-------------------------------|
| School                                          | County    | Type   | Cash And<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Internal<br>Balances | Intergovernmental<br>Receivable | Prepaid<br>Items | Income<br>Taxes<br>Receivable |
| Hardin County Educational Service Center        | Hardin    | ESC    | 1,166,978               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Logan Educational Service Center                | Logan     | ESC    | 1,665,715               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Preble County Educational Service Center        | Preble    | ESC    | 826,718                 | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Midwest Regional ESC                            | Shelby    | ESC    | 1,519,696               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Warren County Educational Service Center        | Warren    | ESC    | 7,632,646               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Bath Local School District                      | Allen     | School | 976,009                 | 25,533,754  | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Elida Local School District                     | Allen     | School | 4,236,241               | 1,778,800   | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Urbana City School District                     | Champaign | School | 9,327,568               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Crestline Exempted Village School District      | Crawford  | School | 4,834,908               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Central Local School District                   | Defiance  | School | 3,292,762               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Defiance City School District                   | Defiance  | School | 8,969,962               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Hicksville Exempted Village School District     | Defiance  | School | 6,051,360               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Fayette Local School District                   | Fulton    | School | 2,617,127               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Pettisville Local School District               | Fulton    | School | 2,970,383               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Lockland Local School District                  | Hamilton  | School | 934,561                 | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| McComb Local School District                    | Hancock   | School | 3,425,079               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Riverdale Local School District                 | Hancock   | School | 2,431,835               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Bright Local School District                    | Highland  | School | 2,596,625               | 75,932      | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Benjamin Logan Local School District            | Logan     | School | 7,289,264               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Coldwater Exempted Village School District      | Mercer    | School | 5,964,202               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Danbury Local School District                   | Ottawa    | School | 3,042,421               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Paulding Exempted Village School District       | Paulding  | School | 7,907,146               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Wayne Trace Local School District               | Paulding  | School | 9,853,120               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| College Corner Local School District            | Preble    | School | 2,833,770               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Eaton City School District                      | Preble    | School | 7,534,219               | 5,837,100   | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| National Trail Local School District            | Preble    | School | 4,380,787               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Preble Shawnee Local School District            | Preble    | School | 12,783,141              | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Twin Valley Community Local School District     | Preble    | School | 1,897,441               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Miller City-New Cleveland Local School District | Putnam    | School | 2,505,205               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Lakota Local School District                    | Sandusky  | School | 5,189,358               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Valley Local School District                    | Scioto    | School | 2,744,023               | 1,112,045   | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Crestview Local School District                 | Van Wert  | School | 5,990,591               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Lebanon City School District                    | Warren    | School | 45,468,889              | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Orrville City School District                   | Wayne     | School | 5,819,703               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Rittman Exempted Village School District        | Wayne     | School | 3,511,700               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Bryan City School District                      | Williams  | School | 52,618,391              | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Edgerton Local School District                  | Williams  | School | 2,318,705               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Edon-Northwest Local School District            | Williams  | School | 3,065,320               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Millcreek-West Unity Local School District      | Williams  | School | 3,800,805               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Montpelier Exempted Village School District     | Williams  | School | 2,708,270               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| North Central Local School District             | Williams  | School | 2,704,151               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |
| Stryker Local School District                   | Williams  | School | 3,009,170               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                    | 0                               | 0                | 0                             |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

| <b>Assets (Continued)</b>                       |           |        |                                 |                                              |                     |                      |                                     |                                  |                                     |                 |                     |  |
|-------------------------------------------------|-----------|--------|---------------------------------|----------------------------------------------|---------------------|----------------------|-------------------------------------|----------------------------------|-------------------------------------|-----------------|---------------------|--|
| School                                          | County    | Type   | Property<br>Taxes<br>Receivable | Payment In<br>Lieu Of<br>Taxes<br>Receivable | Loans<br>Receivable | Restricted<br>Assets | Nondepreciable<br>Capital<br>Assets | Depreciable<br>Capital<br>Assets | Less<br>Accumulated<br>Depreciation | Other<br>Assets | * Total<br>Assets * |  |
| Hardin County Educational Service Center        | Hardin    | ESC    | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 1,166,978           |  |
| Logan Educational Service Center                | Logan     | ESC    | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 1,665,715           |  |
| Preble County Educational Service Center        | Preble    | ESC    | 0                               | 0                                            | 0                   | 0                    | 67,956                              | 987,097                          | 0                                   | 0               | 1,881,771           |  |
| Midwest Regional ESC                            | Shelby    | ESC    | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 1,519,696           |  |
| Warren County Educational Service Center        | Warren    | ESC    | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 7,632,646           |  |
| Bath Local School District                      | Allen     | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 26,509,763          |  |
| Elida Local School District                     | Allen     | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 8,500           | 6,023,541           |  |
| Urbana City School District                     | Champaign | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 9,327,568           |  |
| Crestline Exempted Village School District      | Crawford  | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 4,834,908           |  |
| Central Local School District                   | Defiance  | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 3,292,762           |  |
| Defiance City School District                   | Defiance  | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 8,969,962           |  |
| Hicksville Exempted Village School District     | Defiance  | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 6,051,360           |  |
| Fayette Local School District                   | Fulton    | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 2,617,127           |  |
| Pettisville Local School District               | Fulton    | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 2,970,383           |  |
| Lockland Local School District                  | Hamilton  | School | 0                               | 0                                            | 0                   | 437,722              | 0                                   | 0                                | 0                                   | 0               | 1,372,283           |  |
| McComb Local School District                    | Hancock   | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 3,425,079           |  |
| Riverdale Local School District                 | Hancock   | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 2,431,835           |  |
| Bright Local School District                    | Highland  | School | 0                               | 0                                            | 0                   | 0                    | 192,775                             | 12,293,196                       | 0                                   | 0               | 15,158,528          |  |
| Benjamin Logan Local School District            | Logan     | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 3,190           | 7,292,454           |  |
| Coldwater Exempted Village School District      | Mercer    | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 5,964,202           |  |
| Danbury Local School District                   | Ottawa    | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 3,042,421           |  |
| Paulding Exempted Village School District       | Paulding  | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 7,907,146           |  |
| Wayne Trace Local School District               | Paulding  | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 9,853,120           |  |
| College Corner Local School District            | Preble    | School | 0                               | 0                                            | 0                   | 0                    | 3,440                               | 2,888,051                        | (656,718)                           | 0               | 5,068,543           |  |
| Eaton City School District                      | Preble    | School | 0                               | 0                                            | 0                   | 1,980,877            | 0                                   | 0                                | 0                                   | 0               | 15,352,196          |  |
| National Trail Local School District            | Preble    | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 4,380,787           |  |
| Preble Shawnee Local School District            | Preble    | School | 0                               | 0                                            | 0                   | 0                    | 247,991                             | 6,563,979                        | 0                                   | 0               | 19,595,111          |  |
| Twin Valley Community Local School District     | Preble    | School | 0                               | 0                                            | 0                   | 0                    | 336,998                             | 9,316,911                        | 0                                   | 0               | 11,551,350          |  |
| Miller City-New Cleveland Local School District | Putnam    | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 2,505,205           |  |
| Lakota Local School District                    | Sandusky  | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 5,189,358           |  |
| Valley Local School District                    | Scioto    | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 3,856,068           |  |
| Crestview Local School District                 | Van Wert  | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 5,990,591           |  |
| Lebanon City School District                    | Warren    | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 45,468,889          |  |
| Orrville City School District                   | Wayne     | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 5,819,703           |  |
| Rittman Exempted Village School District        | Wayne     | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 3,511,700           |  |
| Bryan City School District                      | Williams  | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 52,618,391          |  |
| Edgerton Local School District                  | Williams  | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 2,318,705           |  |
| Edon-Northwest Local School District            | Williams  | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 3,065,320           |  |
| Millcreek-West Unity Local School District      | Williams  | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 3,800,805           |  |
| Montpelier Exempted Village School District     | Williams  | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 2,708,270           |  |
| North Central Local School District             | Williams  | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 2,704,151           |  |
| Stryker Local School District                   | Williams  | School | 0                               | 0                                            | 0                   | 0                    | 0                                   | 0                                | 0                                   | 0               | 3,009,170           |  |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

|                                                 |           |        |                                               | <b>Liabilities</b>  |                                     |                      |                              |                                    |                                |                             |                                |
|-------------------------------------------------|-----------|--------|-----------------------------------------------|---------------------|-------------------------------------|----------------------|------------------------------|------------------------------------|--------------------------------|-----------------------------|--------------------------------|
| School                                          | County    | Type   | Total<br>Deferred<br>Outflows Of<br>Resources | Accounts<br>Payable | Accrued<br>Wages<br>And<br>Benefits | Contracts<br>Payable | Intergovernmental<br>Payable | Matured<br>Compensated<br>Absences | Matured<br>Interest<br>Payable | Matured<br>Bonds<br>Payable | Accrued<br>Interest<br>Payable |
| Hardin County Educational Service Center        | Hardin    | ESC    | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Logan Educational Service Center                | Logan     | ESC    | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Preble County Educational Service Center        | Preble    | ESC    | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Midwest Regional ESC                            | Shelby    | ESC    | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Warren County Educational Service Center        | Warren    | ESC    | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Bath Local School District                      | Allen     | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Elida Local School District                     | Allen     | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Urbana City School District                     | Champaign | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Crestline Exempted Village School District      | Crawford  | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Central Local School District                   | Defiance  | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Defiance City School District                   | Defiance  | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Hicksville Exempted Village School District     | Defiance  | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Fayette Local School District                   | Fulton    | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Pettisville Local School District               | Fulton    | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Lockland Local School District                  | Hamilton  | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| McComb Local School District                    | Hancock   | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Riverdale Local School District                 | Hancock   | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Bright Local School District                    | Highland  | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Benjamin Logan Local School District            | Logan     | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Coldwater Exempted Village School District      | Mercer    | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Danbury Local School District                   | Ottawa    | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Paulding Exempted Village School District       | Paulding  | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Wayne Trace Local School District               | Paulding  | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| College Corner Local School District            | Preble    | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Eaton City School District                      | Preble    | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| National Trail Local School District            | Preble    | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Preble Shawnee Local School District            | Preble    | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Twin Valley Community Local School District     | Preble    | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Miller City-New Cleveland Local School District | Putnam    | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Lakota Local School District                    | Sandusky  | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Valley Local School District                    | Scioto    | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Crestview Local School District                 | Van Wert  | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Lebanon City School District                    | Warren    | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Orrville City School District                   | Wayne     | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Rittman Exempted Village School District        | Wayne     | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Bryan City School District                      | Williams  | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Edgerton Local School District                  | Williams  | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Edon-Northwest Local School District            | Williams  | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Millcreek-West Unity Local School District      | Williams  | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Montpelier Exempted Village School District     | Williams  | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| North Central Local School District             | Williams  | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |
| Stryker Local School District                   | Williams  | School | 0                                             | 0                   | 0                                   | 0                    | 0                            | 0                                  | 0                              | 0                           | 0                              |

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities  
As of June 30, 2014  
All Schools Reporting Under Modified Cash

| Liabilities (Continued)                         |           |        |                      |                   |                     |                  |                           |                                 |                      |                          |   | Total Deferred<br>Inflows Of<br>Resources |
|-------------------------------------------------|-----------|--------|----------------------|-------------------|---------------------|------------------|---------------------------|---------------------------------|----------------------|--------------------------|---|-------------------------------------------|
| Long Term                                       |           |        |                      |                   |                     |                  |                           |                                 |                      |                          |   |                                           |
| School                                          | County    | Type   | Retainage<br>Payable | Claims<br>Payable | Unearned<br>Revenue | Notes<br>Payable | Due<br>Within<br>One Year | Due In<br>More Than<br>One Year | Other<br>Liabilities | * Total<br>Liabilities * |   |                                           |
| Hardin County Educational Service Center        | Hardin    | ESC    | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Logan Educational Service Center                | Logan     | ESC    | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Preble County Educational Service Center        | Preble    | ESC    | 0                    | 0                 | 0                   | 0                | 39,000                    | 1,070,000                       | 0                    | 1,109,000                | 0 | 0                                         |
| Midwest Regional ESC                            | Shelby    | ESC    | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Warren County Educational Service Center        | Warren    | ESC    | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Bath Local School District                      | Allen     | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Elida Local School District                     | Allen     | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Urbana City School District                     | Champaign | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Crestline Exempted Village School District      | Crawford  | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Central Local School District                   | Defiance  | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Defiance City School District                   | Defiance  | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Hicksville Exempted Village School District     | Defiance  | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Fayette Local School District                   | Fulton    | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Pettisville Local School District               | Fulton    | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Lockland Local School District                  | Hamilton  | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| McComb Local School District                    | Hancock   | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Riverdale Local School District                 | Hancock   | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Bright Local School District                    | Highland  | School | 0                    | 0                 | 0                   | 0                | 50,000                    | 673,000                         | 0                    | 723,000                  | 0 | 0                                         |
| Benjamin Logan Local School District            | Logan     | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Coldwater Exempted Village School District      | Mercer    | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Danbury Local School District                   | Ottawa    | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Paulding Exempted Village School District       | Paulding  | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Wayne Trace Local School District               | Paulding  | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| College Corner Local School District            | Preble    | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Eaton City School District                      | Preble    | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| National Trail Local School District            | Preble    | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Preble Shawnee Local School District            | Preble    | School | 0                    | 0                 | 0                   | 0                | 225,000                   | 1,544,998                       | 0                    | 1,769,998                | 0 | 0                                         |
| Twin Valley Community Local School District     | Preble    | School | 0                    | 0                 | 0                   | 0                | 345,000                   | 765,000                         | 0                    | 1,110,000                | 0 | 0                                         |
| Miller City-New Cleveland Local School District | Putnam    | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Lakota Local School District                    | Sandusky  | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Valley Local School District                    | Scioto    | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Crestview Local School District                 | Van Wert  | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Lebanon City School District                    | Warren    | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Orrville City School District                   | Wayne     | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Rittman Exempted Village School District        | Wayne     | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Bryan City School District                      | Williams  | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Edgerton Local School District                  | Williams  | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Edon-Northwest Local School District            | Williams  | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Millcreek-West Unity Local School District      | Williams  | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Montpelier Exempted Village School District     | Williams  | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| North Central Local School District             | Williams  | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |
| Stryker Local School District                   | Williams  | School | 0                    | 0                 | 0                   | 0                | 0                         | 0                               | 0                    | 0                        | 0 | 0                                         |

**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

|                                                 |           |        | Net Position      |            |              |             |
|-------------------------------------------------|-----------|--------|-------------------|------------|--------------|-------------|
| School                                          | County    | Type   | Net Investment In | Restricted | Unrestricted | * Total Net |
|                                                 |           |        | Capital Assets    |            | Deficit      |             |
| Hardin County Educational Service Center        | Hardin    | ESC    | 0                 | 37,668     | 1,129,310    | 1,166,978   |
| Logan Educational Service Center                | Logan     | ESC    | 0                 | 660,363    | 1,005,352    | 1,665,715   |
| Preble County Educational Service Center        | Preble    | ESC    | (53,947)          | 39,484     | 787,234      | 772,771     |
| Midwest Regional ESC                            | Shelby    | ESC    | 0                 | 61,519     | 1,458,177    | 1,519,696   |
| Warren County Educational Service Center        | Warren    | ESC    | 0                 | 461,008    | 7,171,638    | 7,632,646   |
| Bath Local School District                      | Allen     | School | 0                 | 15,870,609 | 10,639,154   | 26,509,763  |
| Elida Local School District                     | Allen     | School | 0                 | 3,853,028  | 2,170,513    | 6,023,541   |
| Urbana City School District                     | Champaign | School | 0                 | 1,215,285  | 8,112,283    | 9,327,568   |
| Crestline Exempted Village School District      | Crawford  | School | 0                 | 3,263,666  | 1,571,242    | 4,834,908   |
| Central Local School District                   | Defiance  | School | 0                 | 1,088,373  | 2,204,389    | 3,292,762   |
| Defiance City School District                   | Defiance  | School | 0                 | 2,159,003  | 6,810,959    | 8,969,962   |
| Hicksville Exempted Village School District     | Defiance  | School | 0                 | 1,333,706  | 4,717,654    | 6,051,360   |
| Fayette Local School District                   | Fulton    | School | 0                 | 911,563    | 1,705,564    | 2,617,127   |
| Pettisville Local School District               | Fulton    | School | 0                 | 1,879,006  | 1,091,377    | 2,970,383   |
| Lockland Local School District                  | Hamilton  | School | 0                 | 850,404    | 521,879      | 1,372,283   |
| McComb Local School District                    | Hancock   | School | 0                 | 643,542    | 2,781,537    | 3,425,079   |
| Riverdale Local School District                 | Hancock   | School | 0                 | 1,021,085  | 1,410,750    | 2,431,835   |
| Bright Local School District                    | Highland  | School | 11,762,971        | 894,993    | 1,777,564    | 14,435,528  |
| Benjamin Logan Local School District            | Logan     | School | 0                 | 2,058,940  | 5,233,514    | 7,292,454   |
| Coldwater Exempted Village School District      | Mercer    | School | 0                 | 2,056,818  | 3,907,384    | 5,964,202   |
| Danbury Local School District                   | Ottawa    | School | 0                 | 61,912     | 2,980,509    | 3,042,421   |
| Paulding Exempted Village School District       | Paulding  | School | 0                 | 1,556,143  | 6,351,003    | 7,907,146   |
| Wayne Trace Local School District               | Paulding  | School | 0                 | 1,647,023  | 8,206,097    | 9,853,120   |
| College Corner Local School District            | Preble    | School | 2,234,773         | 478,930    | 2,354,840    | 5,068,543   |
| Eaton City School District                      | Preble    | School | 0                 | 6,808,904  | 8,543,292    | 15,352,196  |
| National Trail Local School District            | Preble    | School | 0                 | 1,252,148  | 3,128,639    | 4,380,787   |
| Preble Shawnee Local School District            | Preble    | School | 5,041,972         | 3,037,873  | 9,745,268    | 17,825,113  |
| Twin Valley Community Local School District     | Preble    | School | 8,543,909         | 1,021,042  | 876,399      | 10,441,350  |
| Miller City-New Cleveland Local School District | Putnam    | School | 0                 | 444,264    | 2,060,941    | 2,505,205   |
| Lakota Local School District                    | Sandusky  | School | 0                 | 2,368,299  | 2,821,059    | 5,189,358   |
| Valley Local School District                    | Scioto    | School | 0                 | 1,377,789  | 2,478,279    | 3,856,068   |
| Crestview Local School District                 | Van Wert  | School | 0                 | 2,278,707  | 3,711,884    | 5,990,591   |
| Lebanon City School District                    | Warren    | School | 0                 | 34,532,091 | 10,936,798   | 45,468,889  |
| Orrville City School District                   | Wayne     | School | 0                 | 2,734,015  | 3,085,688    | 5,819,703   |
| Rittman Exempted Village School District        | Wayne     | School | 0                 | 2,074,302  | 1,437,398    | 3,511,700   |
| Bryan City School District                      | Williams  | School | 0                 | 42,253,541 | 10,364,850   | 52,618,391  |
| Edgerton Local School District                  | Williams  | School | 0                 | 1,477,757  | 840,948      | 2,318,705   |
| Edon-Northwest Local School District            | Williams  | School | 0                 | 1,376,790  | 1,688,530    | 3,065,320   |
| Millcreek-West Unity Local School District      | Williams  | School | 0                 | 1,927,643  | 1,873,162    | 3,800,805   |
| Montpelier Exempted Village School District     | Williams  | School | 0                 | 1,230,826  | 1,477,444    | 2,708,270   |
| North Central Local School District             | Williams  | School | 0                 | 951,976    | 1,752,175    | 2,704,151   |
| Stryker Local School District                   | Williams  | School | 0                 | 728,237    | 2,280,933    | 3,009,170   |

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**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

|                                                 |           |        | Program Receipts                        |                                                      |                                        |                                  | General Receipts  |                 |                                                             |   |
|-------------------------------------------------|-----------|--------|-----------------------------------------|------------------------------------------------------|----------------------------------------|----------------------------------|-------------------|-----------------|-------------------------------------------------------------|---|
| School                                          | County    | Type   | Charges<br>For<br>Services<br>And Sales | Operating<br>Grants<br>Contributions<br>And Interest | Capital Grants<br>And<br>Contributions | * Total<br>Program<br>Receipts * | Property<br>Taxes | Income<br>Taxes | Grants Provided<br>For Permanent<br>Improvement<br>Projects |   |
| Hardin County Educational Service Center        | Hardin    | ESC    | 1,080,104                               | 200,718                                              | 0                                      | 1,280,822                        | 0                 | 0               |                                                             | 0 |
| Logan Educational Service Center                | Logan     | ESC    | 3,911,806                               | 343,270                                              | 0                                      | 4,255,076                        | 0                 | 0               |                                                             | 0 |
| Preble County Educational Service Center        | Preble    | ESC    | 4,445,760                               | 581,551                                              | 0                                      | 5,027,311                        | 0                 | 0               |                                                             | 0 |
| Midwest Regional ESC                            | Shelby    | ESC    | 2,839,440                               | 1,445,867                                            | 0                                      | 4,285,307                        | 0                 | 0               |                                                             | 0 |
| Warren County Educational Service Center        | Warren    | ESC    | 19,989,769                              | 877,387                                              | 0                                      | 20,867,156                       | 0                 | 0               |                                                             | 0 |
| Bath Local School District                      | Allen     | School | 743,553                                 | 1,400,901                                            | 0                                      | 2,144,454                        | 8,628,097         | 0               |                                                             | 0 |
| Elida Local School District                     | Allen     | School | 2,563,182                               | 1,655,609                                            | 36,317                                 | 4,255,108                        | 11,670,483        | 0               |                                                             | 0 |
| Urbana City School District                     | Champaign | School | 1,654,699                               | 3,875,553                                            | 0                                      | 5,530,252                        | 8,794,911         | 0               |                                                             | 0 |
| Crestline Exempted Village School District      | Crawford  | School | 355,262                                 | 998,454                                              | 134,597                                | 1,488,313                        | 2,662,013         | 193,034         |                                                             | 0 |
| Central Local School District                   | Defiance  | School | 909,256                                 | 1,129,229                                            | 0                                      | 2,038,485                        | 2,911,361         | 896,875         |                                                             | 0 |
| Defiance City School District                   | Defiance  | School | 2,271,558                               | 2,298,785                                            | 17,011                                 | 4,587,354                        | 6,670,026         | 1,647,556       |                                                             | 0 |
| Hicksville Exempted Village School District     | Defiance  | School | 854,155                                 | 994,079                                              | 0                                      | 1,848,234                        | 2,304,573         | 1,449,354       |                                                             | 0 |
| Fayette Local School District                   | Fulton    | School | 298,529                                 | 3,787,618                                            | 0                                      | 4,086,147                        | 1,329,676         | 443,539         |                                                             | 0 |
| Pettisville Local School District               | Fulton    | School | 1,383,244                               | 319,877                                              | 0                                      | 1,703,121                        | 1,455,358         | 488,056         |                                                             | 0 |
| Lockland Local School District                  | Hamilton  | School | 586,880                                 | 885,867                                              | 7,200                                  | 1,479,947                        | 2,610,324         | 0               |                                                             | 0 |
| McComb Local School District                    | Hancock   | School | 512,009                                 | 358,421                                              | 0                                      | 870,430                          | 2,102,770         | 1,276,788       |                                                             | 0 |
| Riverdale Local School District                 | Hancock   | School | 860,992                                 | 813,519                                              | 0                                      | 1,674,511                        | 2,699,012         | 1,379,991       |                                                             | 0 |
| Bright Local School District                    | Highland  | School | 940,403                                 | 1,306,670                                            | 0                                      | 2,247,073                        | 1,534,809         | 0               |                                                             | 0 |
| Benjamin Logan Local School District            | Logan     | School | 2,095,325                               | 1,613,130                                            | 0                                      | 3,708,455                        | 7,857,694         | 0               |                                                             | 0 |
| Coldwater Exempted Village School District      | Mercer    | School | 1,562,606                               | 716,305                                              | 0                                      | 2,278,911                        | 4,045,938         | 857,224         |                                                             | 0 |
| Danbury Local School District                   | Ottawa    | School | 615,440                                 | 470,694                                              | 0                                      | 1,086,134                        | 7,876,406         | 0               |                                                             | 0 |
| Paulding Exempted Village School District       | Paulding  | School | 714,756                                 | 1,637,160                                            | 900,958                                | 3,252,874                        | 4,494,362         | 1,837,104       |                                                             | 0 |
| Wayne Trace Local School District               | Paulding  | School | 1,051,499                               | 1,670,862                                            | 7,023                                  | 2,729,384                        | 3,850,351         | 1,541,267       |                                                             | 0 |
| College Corner Local School District            | Preble    | School | 135,582                                 | 69,018                                               | 9,883                                  | 214,483                          | 297,326           | 0               |                                                             | 0 |
| Eaton City School District                      | Preble    | School | 725,361                                 | 1,014,042                                            | 3,145,040                              | 4,884,443                        | 8,021,324         | 4,239,573       |                                                             | 0 |
| National Trail Local School District            | Preble    | School | 894,891                                 | 1,294,572                                            | 431,904                                | 2,621,367                        | 2,692,832         | 2,122,702       |                                                             | 0 |
| Preble Shawnee Local School District            | Preble    | School | 730,392                                 | 1,529,505                                            | 0                                      | 2,259,897                        | 3,139,741         | 3,068,528       |                                                             | 0 |
| Twin Valley Community Local School District     | Preble    | School | 852,306                                 | 976,056                                              | 0                                      | 1,828,362                        | 2,715,970         | 932,267         |                                                             | 0 |
| Miller City-New Cleveland Local School District | Putnam    | School | 858,773                                 | 443,548                                              | 0                                      | 1,302,321                        | 992,661           | 627,312         |                                                             | 0 |
| Lakota Local School District                    | Sandusky  | School | 942,007                                 | 1,415,831                                            | 914,638                                | 3,272,476                        | 3,603,584         | 2,136,633       |                                                             | 0 |
| Valley Local School District                    | Scioto    | School | 1,744,361                               | 1,918,459                                            | 0                                      | 3,662,820                        | 1,342,825         | 0               |                                                             | 0 |
| Crestview Local School District                 | Van Wert  | School | 1,413,298                               | 739,416                                              | 0                                      | 2,152,714                        | 3,049,498         | 1,112,668       |                                                             | 0 |
| Lebanon City School District                    | Warren    | School | 2,189,827                               | 2,830,096                                            | 0                                      | 5,019,923                        | 28,296,904        | 0               |                                                             | 0 |
| Orrville City School District                   | Wayne     | School | 994,230                                 | 1,392,744                                            | 2,723                                  | 2,389,697                        | 9,470,459         | 0               |                                                             | 0 |
| Rittman Exempted Village School District        | Wayne     | School | 625,763                                 | 941,468                                              | 18,813                                 | 1,586,044                        | 3,606,328         | 0               |                                                             | 0 |
| Bryan City School District                      | Williams  | School | 1,817,555                               | 1,743,382                                            | 0                                      | 3,560,937                        | 8,490,022         | 2,891,391       |                                                             | 0 |
| Edgerton Local School District                  | Williams  | School | 506,262                                 | 738,202                                              | 0                                      | 1,244,464                        | 2,006,499         | 815,000         |                                                             | 0 |
| Edon-Northwest Local School District            | Williams  | School | 718,919                                 | 767,289                                              | 0                                      | 1,486,208                        | 1,658,445         | 0               |                                                             | 0 |
| Millcreek-West Unity Local School District      | Williams  | School | 691,091                                 | 527,292                                              | 0                                      | 1,218,383                        | 2,089,721         | 732,110         |                                                             | 0 |
| Montpelier Exempted Village School District     | Williams  | School | 909,962                                 | 837,000                                              | 0                                      | 1,746,962                        | 2,384,322         | 1,134,376       |                                                             | 0 |
| North Central Local School District             | Williams  | School | 317,529                                 | 463,387                                              | 0                                      | 780,916                          | 2,764,628         | 0               |                                                             | 0 |
| Stryker Local School District                   | Williams  | School | 344,354                                 | 831,168                                              | 0                                      | 1,175,522                        | 1,941,913         | 850,171         |                                                             | 0 |



**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

| General Receipts (Continued)                    |           |        |                                                                      |                                         |                                |                               |                        |                                       |                           |                                        |                        |   |
|-------------------------------------------------|-----------|--------|----------------------------------------------------------------------|-----------------------------------------|--------------------------------|-------------------------------|------------------------|---------------------------------------|---------------------------|----------------------------------------|------------------------|---|
| School                                          | County    | Type   | Grants And<br>Entitlements Not<br>Restricted To<br>Specific Programs | Gain On<br>Sale Of<br>Capital<br>Assets | Payment In<br>Lieu Of<br>Taxes | Unrestricted<br>Contributions | Investment<br>Earnings | General<br>Obligation<br>Bonds Issued | Refunding<br>Bonds Issued | Energy<br>Conservation<br>Notes Issued | Other Debt<br>Proceeds |   |
| Hardin County Educational Service Center        | Hardin    | ESC    | 34,815                                                               | 0                                       | 0                              | 0                             | 1,114                  | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Logan Educational Service Center                | Logan     | ESC    | 232,153                                                              | 0                                       | 0                              | 0                             | 0                      | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Preble County Educational Service Center        | Preble    | ESC    | 276,984                                                              | 0                                       | 0                              | 1,841                         | 227                    | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Midwest Regional ESC                            | Shelby    | ESC    | 325,944                                                              | 0                                       | 0                              | 0                             | 3,314                  | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Warren County Educational Service Center        | Warren    | ESC    | 1,107,340                                                            | 0                                       | 0                              | 275                           | 3,894                  | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Bath Local School District                      | Allen     | School | 8,762,951                                                            | 0                                       | 0                              | 0                             | 13,825                 | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Elida Local School District                     | Allen     | School | 9,839,404                                                            | 0                                       | 0                              | 0                             | 21,907                 | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Urbana City School District                     | Champaign | School | 11,984,212                                                           | 0                                       | 1,279                          | 0                             | 25,421                 | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Crestline Exempted Village School District      | Crawford  | School | 4,944,337                                                            | 30,984                                  | 0                              | 0                             | 50,215                 | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Central Local School District                   | Defiance  | School | 6,361,168                                                            | 3,960                                   | 0                              | 44,897                        | 2,460                  | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Defiance City School District                   | Defiance  | School | 14,375,158                                                           | 131,764                                 | 0                              | 0                             | 44,711                 | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Hicksville Exempted Village School District     | Defiance  | School | 5,032,043                                                            | 0                                       | 0                              | 18,312                        | 26,805                 | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Fayette Local School District                   | Fulton    | School | 2,792,468                                                            | 0                                       | 0                              | 4,083                         | 12,120                 | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Pettisville Local School District               | Fulton    | School | 2,032,927                                                            | 0                                       | 0                              | 4,495                         | 3,959                  | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Lockland Local School District                  | Hamilton  | School | 3,692,952                                                            | 0                                       | 0                              | 0                             | 6,085                  | 0                                     | 0                         | 0                                      | 0                      | 0 |
| McComb Local School District                    | Hancock   | School | 4,496,025                                                            | 46,689                                  | 0                              | 66,708                        | 12,400                 | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Riverdale Local School District                 | Hancock   | School | 6,119,969                                                            | 0                                       | 0                              | 100                           | 7,795                  | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Bright Local School District                    | Highland  | School | 4,606,869                                                            | 788                                     | 0                              | 37,368                        | 2,073                  | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Benjamin Logan Local School District            | Logan     | School | 7,930,111                                                            | 0                                       | 0                              | 0                             | 21,054                 | 1,925,000                             | 0                         | 0                                      | 0                      | 0 |
| Coldwater Exempted Village School District      | Mercer    | School | 7,935,817                                                            | 4,013                                   | 1,500                          | 0                             | 16,091                 | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Danbury Local School District                   | Ottawa    | School | 1,579,802                                                            | 0                                       | 0                              | 0                             | 15,090                 | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Paulding Exempted Village School District       | Paulding  | School | 9,878,045                                                            | 30                                      | 15,864                         | 253,085                       | 34,122                 | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Wayne Trace Local School District               | Paulding  | School | 4,759,300                                                            | 0                                       | 0                              | 0                             | 46,073                 | 0                                     | 0                         | 0                                      | 0                      | 0 |
| College Corner Local School District            | Preble    | School | 612,304                                                              | 0                                       | 0                              | 0                             | 7,045                  | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Eaton City School District                      | Preble    | School | 10,170,822                                                           | 0                                       | 0                              | 0                             | 29,767                 | 0                                     | 0                         | 0                                      | 0                      | 0 |
| National Trail Local School District            | Preble    | School | 5,423,520                                                            | 0                                       | 0                              | 750                           | 5,913                  | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Preble Shawnee Local School District            | Preble    | School | 7,531,970                                                            | 0                                       | 0                              | 0                             | 33,697                 | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Twin Valley Community Local School District     | Preble    | School | 4,118,418                                                            | 0                                       | 0                              | 15,430                        | 1,855                  | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Miller City-New Cleveland Local School District | Putnam    | School | 2,197,912                                                            | 0                                       | 5,730                          | 0                             | 4,089                  | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Lakota Local School District                    | Sandusky  | School | 5,795,683                                                            | 0                                       | 96,862                         | 0                             | 7,101                  | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Valley Local School District                    | Scioto    | School | 7,148,971                                                            | 0                                       | 0                              | 24,716                        | 50,281                 | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Crestview Local School District                 | Van Wert  | School | 4,873,237                                                            | 0                                       | 955,877                        | 14,010                        | 27,340                 | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Lebanon City School District                    | Warren    | School | 22,248,282                                                           | 0                                       | 311,924                        | 43,588                        | 24,704                 | 27,065,000                            | 3,835,000                 | 0                                      | 28,411,895             | 0 |
| Orrville City School District                   | Wayne     | School | 8,521,358                                                            | 19,586                                  | 4,348                          | 0                             | 281                    | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Rittman Exempted Village School District        | Wayne     | School | 5,887,448                                                            | 7,000                                   | 0                              | 0                             | 2,874                  | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Bryan City School District                      | Williams  | School | 8,424,622                                                            | 2,000                                   | 0                              | 23,754                        | 81,952                 | 32,100,000                            | 0                         | 0                                      | 14,222,516             | 0 |
| Edgerton Local School District                  | Williams  | School | 3,175,577                                                            | 15,000                                  | 0                              | 0                             | 3,634                  | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Edon-Northwest Local School District            | Williams  | School | 3,271,433                                                            | 3,764                                   | 0                              | 13,754                        | 17,201                 | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Millcreek-West Unity Local School District      | Williams  | School | 3,470,715                                                            | 0                                       | 0                              | 6,020                         | 8,884                  | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Montpelier Exempted Village School District     | Williams  | School | 5,865,062                                                            | 0                                       | 0                              | 57,235                        | 6,511                  | 0                                     | 0                         | 0                                      | 0                      | 0 |
| North Central Local School District             | Williams  | School | 4,010,932                                                            | 100                                     | 0                              | 1,440                         | 2,834                  | 0                                     | 0                         | 0                                      | 0                      | 0 |
| Stryker Local School District                   | Williams  | School | 2,461,412                                                            | 0                                       | 0                              | 4,942                         | 4,495                  | 0                                     | 0                         | 0                                      | 0                      | 0 |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

**General Receipts (Continued)**

| School                                          | County    | Type   | Miscellaneous | Other Receipts | * Total General Receipts * | Special Items | Extraordinary Items | Contribution To Permanent Fund | Advances | Transfers | * Total Receipts And Other Items * |
|-------------------------------------------------|-----------|--------|---------------|----------------|----------------------------|---------------|---------------------|--------------------------------|----------|-----------|------------------------------------|
| Hardin County Educational Service Center        | Hardin    | ESC    | 21,162        | 0              | 57,091                     | 0             | 0                   | 0                              | 0        | 0         | 1,337,913                          |
| Logan Educational Service Center                | Logan     | ESC    | 109,557       | 0              | 341,710                    | 0             | 0                   | 0                              | 0        | 0         | 4,596,786                          |
| Preble County Educational Service Center        | Preble    | ESC    | 27,326        | 0              | 306,378                    | 0             | 0                   | 0                              | 0        | 0         | 5,333,689                          |
| Midwest Regional ESC                            | Shelby    | ESC    | 130,568       | 0              | 459,826                    | 0             | 0                   | 0                              | 0        | 0         | 4,745,133                          |
| Warren County Educational Service Center        | Warren    | ESC    | 0             | 301,357        | 1,412,866                  | 0             | 0                   | 0                              | 0        | 0         | 22,280,022                         |
| Bath Local School District                      | Allen     | School | 146,299       | 0              | 17,551,172                 | 0             | 0                   | 0                              | 0        | 0         | 19,695,626                         |
| Elida Local School District                     | Allen     | School | 313,883       | 30,906         | 21,876,583                 | 0             | 0                   | 0                              | 0        | 0         | 26,131,691                         |
| Urbana City School District                     | Champaign | School | 71,941        | 0              | 20,877,764                 | 0             | 0                   | 0                              | 0        | 0         | 26,408,016                         |
| Crestline Exempted Village School District      | Crawford  | School | 64,431        | 0              | 7,945,014                  | 0             | 0                   | 0                              | 0        | 0         | 9,433,327                          |
| Central Local School District                   | Defiance  | School | 14,064        | 41,962         | 10,276,747                 | 0             | 0                   | 0                              | 0        | 0         | 12,315,232                         |
| Defiance City School District                   | Defiance  | School | 116,022       | 62,455         | 23,047,692                 | 0             | 0                   | 0                              | 0        | 0         | 27,635,046                         |
| Hicksville Exempted Village School District     | Defiance  | School | 6,637         | 75,455         | 8,913,179                  | 0             | 0                   | 0                              | 0        | 0         | 10,761,413                         |
| Fayette Local School District                   | Fulton    | School | 33,290        | 23,465         | 4,638,641                  | 0             | 0                   | 0                              | 0        | 0         | 8,724,788                          |
| Pettisville Local School District               | Fulton    | School | 32,152        | 36,402         | 4,053,349                  | 0             | 0                   | 0                              | 0        | 0         | 5,756,470                          |
| Lockland Local School District                  | Hamilton  | School | 264,660       | 0              | 6,574,021                  | 0             | 0                   | 0                              | 0        | 0         | 8,053,968                          |
| McComb Local School District                    | Hancock   | School | 7,313         | 13,407         | 8,022,100                  | 0             | 0                   | 0                              | 0        | 0         | 8,892,530                          |
| Riverdale Local School District                 | Hancock   | School | 80,776        | 2,062          | 10,289,705                 | 0             | 0                   | 0                              | 0        | 0         | 11,964,216                         |
| Bright Local School District                    | Highland  | School | 28,808        | 88,034         | 6,298,749                  | 0             | 0                   | 0                              | 0        | 0         | 8,545,822                          |
| Benjamin Logan Local School District            | Logan     | School | 282,184       | 97,328         | 18,113,371                 | 0             | 0                   | 0                              | 0        | 0         | 21,821,826                         |
| Coldwater Exempted Village School District      | Mercer    | School | 166,237       | 0              | 13,026,820                 | 0             | 0                   | 0                              | 0        | 0         | 15,305,731                         |
| Danbury Local School District                   | Ottawa    | School | 50,037        | 0              | 9,521,335                  | 0             | 0                   | 0                              | 0        | 0         | 10,607,469                         |
| Paulding Exempted Village School District       | Paulding  | School | 50,872        | 132,312        | 16,695,796                 | 0             | 0                   | 0                              | 0        | 0         | 19,948,670                         |
| Wayne Trace Local School District               | Paulding  | School | 98,705        | 0              | 10,295,696                 | 0             | 0                   | 0                              | 0        | 0         | 13,025,080                         |
| College Corner Local School District            | Preble    | School | 0             | 179,875        | 1,096,550                  | 0             | 0                   | 0                              | 0        | 0         | 1,311,033                          |
| Eaton City School District                      | Preble    | School | 432,111       | 0              | 22,893,597                 | 0             | 0                   | 0                              | 0        | 0         | 27,778,040                         |
| National Trail Local School District            | Preble    | School | 106,112       | 0              | 10,351,829                 | 0             | 0                   | 0                              | 0        | 0         | 12,973,196                         |
| Preble Shawnee Local School District            | Preble    | School | 37,783        | 20,801         | 13,832,520                 | 0             | 0                   | 0                              | 0        | 0         | 16,092,417                         |
| Twin Valley Community Local School District     | Preble    | School | 79,809        | 0              | 7,863,749                  | 0             | 0                   | 0                              | 0        | 0         | 9,692,111                          |
| Miller City-New Cleveland Local School District | Putnam    | School | 5,233         | 0              | 3,832,937                  | 0             | 0                   | 0                              | 0        | 0         | 5,135,258                          |
| Lakota Local School District                    | Sandusky  | School | 221,725       | 0              | 11,861,588                 | 0             | 0                   | 0                              | 0        | 0         | 15,134,064                         |
| Valley Local School District                    | Scioto    | School | 51,498        | 145,565        | 8,763,856                  | 0             | 0                   | 0                              | 0        | 0         | 12,426,676                         |
| Crestview Local School District                 | Van Wert  | School | 107           | 26,468         | 10,059,205                 | 0             | 0                   | 0                              | 0        | 0         | 12,211,919                         |
| Lebanon City School District                    | Warren    | School | 754,849       | 7,780          | 110,999,926                | 0             | 0                   | 0                              | 0        | 0         | 116,019,849                        |
| Orrville City School District                   | Wayne     | School | 126,455       | 0              | 18,142,487                 | 0             | 0                   | 0                              | 0        | 0         | 20,532,184                         |
| Rittman Exempted Village School District        | Wayne     | School | 168,969       | 0              | 9,672,619                  | 0             | 0                   | 0                              | 0        | 0         | 11,258,663                         |
| Bryan City School District                      | Williams  | School | 48,756        | 77,484         | 66,362,497                 | 0             | 0                   | 0                              | 0        | 0         | 69,923,434                         |
| Edgerton Local School District                  | Williams  | School | 88,233        | 41,174         | 6,145,117                  | 0             | 0                   | 0                              | 0        | 0         | 7,389,581                          |
| Edon-Northwest Local School District            | Williams  | School | 56,895        | 14,843         | 5,036,335                  | 0             | 0                   | 0                              | 0        | 0         | 6,522,543                          |
| Millcreek-West Unity Local School District      | Williams  | School | 53,232        | 13,137         | 6,373,819                  | 0             | 0                   | 0                              | 0        | 0         | 7,592,202                          |
| Montpelier Exempted Village School District     | Williams  | School | 167,096       | 22,680         | 9,637,282                  | 0             | 0                   | 0                              | 0        | 0         | 11,384,244                         |
| North Central Local School District             | Williams  | School | 215,983       | 38,437         | 7,034,354                  | 0             | 0                   | 0                              | 0        | 0         | 7,815,270                          |
| Stryker Local School District                   | Williams  | School | 22,584        | 23,691         | 5,309,208                  | 0             | 0                   | 0                              | 0        | 0         | 6,484,730                          |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

| Disbursements - Governmental Activities         |           |        |            |           |            |                  |              |           |             |               |           |          |                |
|-------------------------------------------------|-----------|--------|------------|-----------|------------|------------------|--------------|-----------|-------------|---------------|-----------|----------|----------------|
| Instruction                                     |           |        |            |           |            | Support Services |              |           |             |               |           |          |                |
| School                                          | County    | Type   | Regular    | Special   | Vocational | Student          |              |           | Instruction | Instructional |           |          |                |
|                                                 |           |        |            |           |            | Adult Or         | Intervention | Other     |             | Pupils        | Staff     | Board Of | Administration |
| Hardin County Educational Service Center        | Hardin    | ESC    | 10,125     | 437,385   | 0          | 0                | 0            | 0         | 0           | 431,229       | 50,979    | 22,635   | 220,316        |
| Logan Educational Service Center                | Logan     | ESC    | 45,538     | 2,592,526 | 0          | 0                | 0            | 0         | 0           | 407,891       | 262,407   | 10,668   | 346,277        |
| Preble County Educational Service Center        | Preble    | ESC    | 542,654    | 1,474,403 | 0          | 0                | 0            | 0         | 0           | 1,049,454     | 485,518   | 25,134   | 651,663        |
| Midwest Regional ESC                            | Shelby    | ESC    | 532,636    | 772,599   | 0          | 0                | 0            | 0         | 0           | 1,315,162     | 909,347   | 42,742   | 366,375        |
| Warren County Educational Service Center        | Warren    | ESC    | 2,606,092  | 5,526,908 | 0          | 0                | 0            | 10,408    | 0           | 7,764,920     | 403,559   | 35,080   | 1,919,761      |
| Bath Local School District                      | Allen     | School | 7,008,020  | 1,943,624 | 0          | 0                | 0            | 1,097,217 | 0           | 887,487       | 341,443   | 77,862   | 1,234,440      |
| Elida Local School District                     | Allen     | School | 12,030,980 | 2,133,649 | 0          | 0                | 0            | 0         | 0           | 1,010,390     | 608,754   | 62,704   | 1,481,603      |
| Urbana City School District                     | Champaign | School | 10,514,801 | 4,661,458 | 356,099    | 0                | 0            | 14,079    | 0           | 1,546,542     | 492,169   | 23,120   | 1,369,655      |
| Crestline Exempted Village School District      | Crawford  | School | 3,509,142  | 1,251,497 | 0          | 0                | 7,444        | 728,939   | 0           | 338,693       | 213,226   | 35,884   | 655,625        |
| Central Local School District                   | Defiance  | School | 4,373,796  | 1,291,104 | 216,093    | 65,872           | 150,023      | 728,484   | 0           | 647,909       | 338,612   | 53,455   | 1,046,787      |
| Defiance City School District                   | Defiance  | School | 9,024,753  | 3,096,081 | 327,635    | 0                | 119,926      | 2,329,484 | 0           | 1,646,542     | 889,859   | 44,227   | 1,621,639      |
| Hicksville Exempted Village School District     | Defiance  | School | 4,540,742  | 1,074,625 | 97,828     | 0                | 180,892      | 0         | 0           | 416,718       | 432,205   | 51,396   | 875,621        |
| Fayette Local School District                   | Fulton    | School | 2,106,251  | 713,592   | 122,380    | 0                | 0            | 2,020     | 0           | 262,566       | 385,329   | 13,975   | 344,496        |
| Pettisville Local School District               | Fulton    | School | 2,542,177  | 237,066   | 171,826    | 166              | 0            | 22,316    | 0           | 190,788       | 110,723   | 13,941   | 500,918        |
| Lockland Local School District                  | Hamilton  | School | 3,440,798  | 1,190,722 | 0          | 0                | 0            | 2,600     | 0           | 344,898       | 249,152   | 214,118  | 721,539        |
| McComb Local School District                    | Hancock   | School | 3,449,529  | 951,571   | 194,483    | 0                | 0            | 596,529   | 0           | 345,283       | 159,355   | 19,658   | 594,679        |
| Riverdale Local School District                 | Hancock   | School | 4,534,375  | 1,152,344 | 186,352    | 0                | 11,786       | 709,170   | 0           | 233,778       | 318,650   | 68,745   | 611,213        |
| Bright Local School District                    | Highland  | School | 3,464,465  | 1,109,441 | 117,667    | 0                | 1,245,602    | 0         | 0           | 339,621       | 191,892   | 39,448   | 512,158        |
| Benjamin Logan Local School District            | Logan     | School | 6,927,977  | 2,435,935 | 448,921    | 0                | 0            | 1,273,970 | 0           | 803,288       | 400,920   | 57,419   | 1,442,756      |
| Coldwater Exempted Village School District      | Mercer    | School | 6,629,066  | 1,614,821 | 755,592    | 0                | 0            | 0         | 0           | 401,707       | 374,405   | 15,501   | 1,144,337      |
| Danbury Local School District                   | Ottawa    | School | 4,417,032  | 1,143,498 | 74,533     | 21,634           | 0            | 27,429    | 0           | 832,628       | 226,043   | 65,791   | 754,243        |
| Paulding Exempted Village School District       | Paulding  | School | 6,269,958  | 2,753,911 | 1,717      | 0                | 0            | 1,693,466 | 0           | 871,050       | 621,628   | 76,072   | 1,006,962      |
| Wayne Trace Local School District               | Paulding  | School | 5,239,927  | 1,201,306 | 138,070    | 0                | 0            | 84,318    | 0           | 481,723       | 415,949   | 31,439   | 817,797        |
| College Corner Local School District            | Preble    | School | 844,404    | 165,032   | 0          | 0                | 0            | 0         | 0           | 3,612         | 4,487     | 17,666   | 60,645         |
| Eaton City School District                      | Preble    | School | 12,955,311 | 0         | 0          | 0                | 0            | 0         | 0           | 1,242,019     | 304,891   | 23,534   | 1,730,139      |
| National Trail Local School District            | Preble    | School | 4,677,152  | 1,408,236 | 179,427    | 13,404           | 0            | 0         | 0           | 528,363       | 430,667   | 80,583   | 826,502        |
| Preble Shawnee Local School District            | Preble    | School | 5,598,598  | 1,254,951 | 335,444    | 0                | 0            | 0         | 0           | 789,376       | 238,569   | 105,702  | 1,253,238      |
| Twin Valley Community Local School District     | Preble    | School | 4,128,888  | 1,124,187 | 208,316    | 0                | 0            | 0         | 0           | 229,045       | 217,705   | 96,368   | 734,572        |
| Miller City-New Cleveland Local School District | Putnam    | School | 2,326,677  | 320,638   | 241,439    | 0                | 0            | 0         | 0           | 136,711       | 198,685   | 57,875   | 290,911        |
| Lakota Local School District                    | Sandusky  | School | 4,834,267  | 1,596,608 | 3,325      | 0                | 0            | 1,805     | 0           | 1,000,954     | 240,372   | 27,701   | 984,310        |
| Valley Local School District                    | Scioto    | School | 4,759,801  | 1,537,922 | 4,321      | 0                | 0            | 251,195   | 0           | 374,833       | 222,772   | 49,464   | 618,943        |
| Crestview Local School District                 | Van Wert  | School | 3,972,657  | 1,189,254 | 171,645    | 0                | 807,003      | 190,365   | 0           | 469,102       | 68,149    | 47,404   | 978,111        |
| Lebanon City School District                    | Warren    | School | 19,204,344 | 5,922,998 | 60,492     | 0                | 0            | 4,159,161 | 0           | 2,440,387     | 1,176,518 | 53,931   | 3,188,815      |
| Orrville City School District                   | Wayne     | School | 8,013,519  | 2,054,572 | 253,399    | 0                | 18,478       | 241,955   | 0           | 690,291       | 531,647   | 83,592   | 1,159,563      |
| Rittman Exempted Village School District        | Wayne     | School | 5,215,147  | 1,474,223 | 0          | 0                | 0            | 92,645    | 0           | 599,633       | 362,409   | 50,021   | 806,876        |
| Bryan City School District                      | Williams  | School | 9,219,490  | 3,821,354 | 79,623     | 0                | 24,919       | 0         | 0           | 1,059,909     | 659,752   | 20,261   | 1,545,780      |
| Edgerton Local School District                  | Williams  | School | 2,940,945  | 490,773   | 3,900      | 0                | 0            | 24,427    | 0           | 293,096       | 276,805   | 45,139   | 479,829        |
| Edon-Northwest Local School District            | Williams  | School | 2,684,116  | 861,634   | 71,509     | 0                | 0            | 0         | 0           | 322,917       | 213,998   | 13,420   | 469,432        |
| Millcreek-West Unity Local School District      | Williams  | School | 2,672,987  | 663,979   | 78,549     | 0                | 2,734        | 484,294   | 0           | 257,851       | 64,407    | 31,275   | 625,382        |
| Montpelier Exempted Village School District     | Williams  | School | 3,559,538  | 1,264,619 | 11,405     | 0                | 2,124        | 605,133   | 0           | 547,277       | 326,509   | 22,606   | 740,422        |
| North Central Local School District             | Williams  | School | 3,285,606  | 946,574   | 130,513    | 0                | 60,413       | 0         | 0           | 295,232       | 210,149   | 19,225   | 548,577        |
| Stryker Local School District                   | Williams  | School | 2,482,698  | 612,524   | 136        | 1,000            | 11,284       | 28,593    | 0           | 199,699       | 248,102   | 15,891   | 460,373        |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

**Disbursements - Governmental Activities (Continued)**  
**Support Services (Continued)**

| School                                          | County    | Type   | Fiscal  | Business | Operation And<br>Maintenance<br>Of Plant | Pupil<br>Transportation | Central | Extracurricular<br>Activities | Capital<br>Outlay |
|-------------------------------------------------|-----------|--------|---------|----------|------------------------------------------|-------------------------|---------|-------------------------------|-------------------|
| Hardin County Educational Service Center        | Hardin    | ESC    | 63,256  | 0        | 11,592                                   | 0                       | 80,264  | 0                             | 0                 |
| Logan Educational Service Center                | Logan     | ESC    | 236,892 | 0        | 13,060                                   | 0                       | 25,864  | 1,169                         | 0                 |
| Preble County Educational Service Center        | Preble    | ESC    | 172,639 | 3,078    | 123,935                                  | 402,200                 | 17,733  | 3,031                         | 0                 |
| Midwest Regional ESC                            | Shelby    | ESC    | 177,385 | 1,872    | 3,473                                    | 32,355                  | 23,174  | 7,525                         | 0                 |
| Warren County Educational Service Center        | Warren    | ESC    | 924,314 | 36,587   | 208,660                                  | 156,395                 | 255,101 | 0                             | 263,571           |
| Bath Local School District                      | Allen     | School | 568,869 | 0        | 1,815,500                                | 857,944                 | 30,010  | 715,864                       | 10,209,621        |
| Elida Local School District                     | Allen     | School | 553,986 | 186,422  | 2,097,143                                | 966,569                 | 70,083  | 663,846                       | 104,914           |
| Urbana City School District                     | Champaign | School | 469,285 | 358,455  | 1,426,083                                | 640,312                 | 64,786  | 630,724                       | 0                 |
| Crestline Exempted Village School District      | Crawford  | School | 405,832 | 0        | 738,614                                  | 441,887                 | 16,998  | 336,899                       | 4,821,237         |
| Central Local School District                   | Defiance  | School | 297,600 | 67,774   | 821,960                                  | 841,925                 | 174,023 | 447,445                       | 128,462           |
| Defiance City School District                   | Defiance  | School | 602,956 | 0        | 2,270,448                                | 950,143                 | 76,809  | 876,209                       | 159,581           |
| Hicksville Exempted Village School District     | Defiance  | School | 281,995 | 0        | 847,678                                  | 358,659                 | 36,943  | 404,722                       | 21,338            |
| Fayette Local School District                   | Fulton    | School | 177,828 | 0        | 408,329                                  | 224,359                 | 170,956 | 199,559                       | 5,542             |
| Pettisville Local School District               | Fulton    | School | 232,483 | 1,144    | 427,965                                  | 307,629                 | 60,134  | 903,873                       | 199,450           |
| Lockland Local School District                  | Hamilton  | School | 277,042 | 3,925    | 805,273                                  | 13,818                  | 107,579 | 243,574                       | 0                 |
| McComb Local School District                    | Hancock   | School | 226,399 | 54       | 543,970                                  | 386,325                 | 0       | 347,653                       | 74,413            |
| Riverdale Local School District                 | Hancock   | School | 284,523 | 37,248   | 1,127,744                                | 662,217                 | 66,611  | 430,716                       | 0                 |
| Bright Local School District                    | Highland  | School | 191,971 | 4,539    | 649,037                                  | 685,189                 | 0       | 106,336                       | 0                 |
| Benjamin Logan Local School District            | Logan     | School | 503,789 | 0        | 2,699,371                                | 1,256,703               | 257,693 | 497,178                       | 0                 |
| Coldwater Exempted Village School District      | Mercer    | School | 385,248 | 0        | 982,084                                  | 436,290                 | 33,864  | 622,754                       | 770               |
| Danbury Local School District                   | Ottawa    | School | 393,468 | 0        | 1,002,617                                | 501,458                 | 41,682  | 418,527                       | 0                 |
| Paulding Exempted Village School District       | Paulding  | School | 470,491 | 0        | 1,460,363                                | 1,013,586               | 2,208   | 537,557                       | 10,020            |
| Wayne Trace Local School District               | Paulding  | School | 309,253 | 0        | 1,086,860                                | 660,837                 | 7,248   | 588,811                       | 0                 |
| College Corner Local School District            | Preble    | School | 68,708  | 0        | 85,656                                   | 0                       | 4,941   | 0                             | 0                 |
| Eaton City School District                      | Preble    | School | 728,485 | 157      | 2,124,853                                | 1,344,106               | 255,943 | 682,652                       | 9,688,725         |
| National Trail Local School District            | Preble    | School | 392,228 | 0        | 1,189,560                                | 890,312                 | 54,611  | 374,273                       | 624,962           |
| Preble Shawnee Local School District            | Preble    | School | 644,509 | 1,941    | 1,812,843                                | 1,033,057               | 85,457  | 356,459                       | 0                 |
| Twin Valley Community Local School District     | Preble    | School | 271,974 | 0        | 849,042                                  | 488,880                 | 75,108  | 317,505                       | 0                 |
| Miller City-New Cleveland Local School District | Putnam    | School | 18,595  | 0        | 765,716                                  | 253,282                 | 590     | 207,740                       | 0                 |
| Lakota Local School District                    | Sandusky  | School | 262,869 | 257,325  | 1,068,446                                | 762,363                 | 924     | 371,004                       | 950,961           |
| Valley Local School District                    | Scioto    | School | 243,567 | 0        | 1,033,679                                | 848,139                 | 296,433 | 201,250                       | 375               |
| Crestview Local School District                 | Van Wert  | School | 323,549 | 0        | 847,803                                  | 336,278                 | 288,161 | 532,914                       | 387,799           |
| Lebanon City School District                    | Warren    | School | 965,747 | 0        | 3,655,190                                | 4,927,745               | 494,877 | 1,017,494                     | 953,575           |
| Orrville City School District                   | Wayne     | School | 361,109 | 53,677   | 1,379,837                                | 556,033                 | 0       | 451,304                       | 3,443,831         |
| Rittman Exempted Village School District        | Wayne     | School | 276,555 | 0        | 1,036,255                                | 304,010                 | 5,400   | 271,868                       | 163,321           |
| Bryan City School District                      | Williams  | School | 480,067 | 52,388   | 1,493,746                                | 883,705                 | 340,691 | 786,593                       | 215,338           |
| Edgerton Local School District                  | Williams  | School | 259,020 | 2,000    | 742,912                                  | 261,455                 | 155,796 | 261,420                       | 48,103            |
| Edon-Northwest Local School District            | Williams  | School | 198,109 | 374      | 651,832                                  | 357,108                 | 147,751 | 272,069                       | 16,340            |
| Millcreek-West Unity Local School District      | Williams  | School | 175,281 | 0        | 623,254                                  | 387,135                 | 132,178 | 302,374                       | 132,893           |
| Montpelier Exempted Village School District     | Williams  | School | 250,704 | 87       | 1,074,644                                | 405,500                 | 116,610 | 478,911                       | 167,573           |
| North Central Local School District             | Williams  | School | 219,838 | 13,444   | 624,056                                  | 404,857                 | 105,594 | 266,354                       | 0                 |
| Stryker Local School District                   | Williams  | School | 204,705 | 11,979   | 416,797                                  | 184,448                 | 49,045  | 197,965                       | 39,887            |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

**Disbursements - Governmental Activities (Continued)**  
**Debt Service**

| School                                          | County    | Type   | Interest   |            | Bond     | Other Debt | Depreciation | Other         | * Total                 |
|-------------------------------------------------|-----------|--------|------------|------------|----------|------------|--------------|---------------|-------------------------|
|                                                 |           |        | Principal  | And Fiscal | Issuance |            |              |               | Governmental Activities |
|                                                 |           |        | Retirement | Charges    | Costs    | Service    | Expense      | Disbursements | Disbursements *         |
| Hardin County Educational Service Center        | Hardin    | ESC    | 0          | 0          | 0        | 0          | 0            | 175,311       | 1,503,092               |
| Logan Educational Service Center                | Logan     | ESC    | 0          | 0          | 0        | 0          | 0            | 0             | 4,165,913               |
| Preble County Educational Service Center        | Preble    | ESC    | 0          | 60,292     | 0        | 0          | 0            | 0             | 5,012,715               |
| Midwest Regional ESC                            | Shelby    | ESC    | 13,640     | 2,031      | 0        | 0          | 0            | 0             | 4,364,832               |
| Warren County Educational Service Center        | Warren    | ESC    | 0          | 0          | 0        | 0          | 0            | 0             | 20,116,656              |
| Bath Local School District                      | Allen     | School | 482,236    | 941,655    | 0        | 0          | 0            | 0             | 29,062,398              |
| Elida Local School District                     | Allen     | School | 1,130,000  | 1,486,088  | 0        | 0          | 0            | 0             | 25,826,638              |
| Urbana City School District                     | Champaign | School | 394,609    | 16,740     | 0        | 0          | 0            | 346,123       | 24,468,666              |
| Crestline Exempted Village School District      | Crawford  | School | 133,000    | 333,217    | 0        | 0          | 0            | 0             | 14,360,480              |
| Central Local School District                   | Defiance  | School | 140,000    | 50,300     | 0        | 0          | 0            | 0             | 12,356,102              |
| Defiance City School District                   | Defiance  | School | 215,000    | 385,996    | 0        | 0          | 0            | 2,060         | 25,829,279              |
| Hicksville Exempted Village School District     | Defiance  | School | 260,000    | 381,411    | 0        | 0          | 0            | 17,801        | 10,682,163              |
| Fayette Local School District                   | Fulton    | School | 240,000    | 126,381    | 0        | 0          | 0            | 2,915,901     | 8,584,495               |
| Pettisville Local School District               | Fulton    | School | 120,000    | 205,000    | 0        | 0          | 0            | 22,732        | 6,496,026               |
| Lockland Local School District                  | Hamilton  | School | 215,000    | 8,850      | 0        | 0          | 0            | 0             | 8,182,878               |
| McComb Local School District                    | Hancock   | School | 213,791    | 49,250     | 0        | 0          | 0            | 0             | 8,427,245               |
| Riverdale Local School District                 | Hancock   | School | 332,958    | 107,046    | 0        | 0          | 0            | 0             | 11,284,849              |
| Bright Local School District                    | Highland  | School | 0          | 15,100     | 0        | 0          | 0            | 0             | 9,042,760               |
| Benjamin Logan Local School District            | Logan     | School | 0          | 72,688     | 0        | 0          | 0            | 53,922        | 19,838,463              |
| Coldwater Exempted Village School District      | Mercer    | School | 239,648    | 399,015    | 0        | 0          | 0            | 0             | 14,552,782              |
| Danbury Local School District                   | Ottawa    | School | 60,000     | 13,050     | 0        | 0          | 0            | 25,145        | 10,350,463              |
| Paulding Exempted Village School District       | Paulding  | School | 430,000    | 114,682    | 0        | 0          | 0            | 0             | 18,693,984              |
| Wayne Trace Local School District               | Paulding  | School | 542,453    | 92,970     | 0        | 0          | 0            | 72,550        | 12,222,872              |
| College Corner Local School District            | Preble    | School | 0          | 0          | 0        | 0          | 0            | 0             | 1,260,151               |
| Eaton City School District                      | Preble    | School | 925,000    | 1,453,777  | 0        | 0          | 0            | 0             | 33,460,166              |
| National Trail Local School District            | Preble    | School | 271,000    | 79,466     | 0        | 0          | 0            | 0             | 12,472,339              |
| Preble Shawnee Local School District            | Preble    | School | 0          | 55,720     | 0        | 0          | 0            | 0             | 14,289,333              |
| Twin Valley Community Local School District     | Preble    | School | 0          | 56,856     | 0        | 0          | 0            | 0             | 9,218,189               |
| Miller City-New Cleveland Local School District | Putnam    | School | 137,927    | 48,204     | 0        | 0          | 0            | 186,944       | 5,244,866               |
| Lakota Local School District                    | Sandusky  | School | 227,342    | 746,344    | 0        | 0          | 0            | 0             | 13,821,818              |
| Valley Local School District                    | Scioto    | School | 130,000    | 19,500     | 0        | 0          | 0            | 0             | 11,083,087              |
| Crestview Local School District                 | Van Wert  | School | 138,479    | 234,164    | 0        | 0          | 0            | 2,308         | 11,391,359              |
| Lebanon City School District                    | Warren    | School | 36,133,785 | 0          | 0        | 0          | 0            | 1,079         | 86,142,777              |
| Orrville City School District                   | Wayne     | School | 903,322    | 951,586    | 0        | 0          | 0            | 0             | 21,837,576              |
| Rittman Exempted Village School District        | Wayne     | School | 67,126     | 563,348    | 0        | 0          | 0            | 0             | 11,776,763              |
| Bryan City School District                      | Williams  | School | 9,800,000  | 49,544     | 414,589  | 0          | 0            | 0             | 31,775,183              |
| Edgerton Local School District                  | Williams  | School | 400,000    | 190,138    | 0        | 0          | 0            | 1,084         | 7,191,459               |
| Edon-Northwest Local School District            | Williams  | School | 190,000    | 95,513     | 0        | 0          | 0            | 0             | 6,878,829               |
| Millcreek-West Unity Local School District      | Williams  | School | 260,000    | 288,431    | 0        | 0          | 0            | 0             | 7,435,170               |
| Montpelier Exempted Village School District     | Williams  | School | 395,000    | 72,163     | 0        | 0          | 0            | 33,046        | 10,539,293              |
| North Central Local School District             | Williams  | School | 200,000    | 29,500     | 0        | 0          | 0            | 0             | 7,569,664               |
| Stryker Local School District                   | Williams  | School | 348,550    | 216,875    | 0        | 0          | 0            | 0             | 5,911,511               |

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

**Net Position**

| School                                          | County    | Type   | Change In<br>Net Position | Beginning<br>Of Year | End<br>Of Year |
|-------------------------------------------------|-----------|--------|---------------------------|----------------------|----------------|
| Hardin County Educational Service Center        | Hardin    | ESC    | (165,179)                 | 1,332,157            | 1,166,978      |
| Logan Educational Service Center                | Logan     | ESC    | 430,873                   | 1,234,842            | 1,665,715      |
| Preble County Educational Service Center        | Preble    | ESC    | 320,974                   | 451,797              | 772,771        |
| Midwest Regional ESC                            | Shelby    | ESC    | 380,301                   | 1,139,395            | 1,519,696      |
| Warren County Educational Service Center        | Warren    | ESC    | 2,163,366                 | 5,469,280            | 7,632,646      |
| Bath Local School District                      | Allen     | School | (9,366,772)               | 35,876,535           | 26,509,763     |
| Elida Local School District                     | Allen     | School | 305,053                   | 5,718,488            | 6,023,541      |
| Urbana City School District                     | Champaign | School | 1,939,350                 | 7,388,218            | 9,327,568      |
| Crestline Exempted Village School District      | Crawford  | School | (4,927,153)               | 9,762,061            | 4,834,908      |
| Central Local School District                   | Defiance  | School | (40,870)                  | 3,333,632            | 3,292,762      |
| Defiance City School District                   | Defiance  | School | 1,805,767                 | 7,164,195            | 8,969,962      |
| Hicksville Exempted Village School District     | Defiance  | School | 79,250                    | 5,972,110            | 6,051,360      |
| Fayette Local School District                   | Fulton    | School | 140,293                   | 2,476,834            | 2,617,127      |
| Pettisville Local School District               | Fulton    | School | (739,556)                 | 3,709,939            | 2,970,383      |
| Lockland Local School District                  | Hamilton  | School | (128,910)                 | 1,501,193            | 1,372,283      |
| McComb Local School District                    | Hancock   | School | 465,285                   | 2,959,794            | 3,425,079      |
| Riverdale Local School District                 | Hancock   | School | 679,367                   | 1,752,468            | 2,431,835      |
| Bright Local School District                    | Highland  | School | (496,938)                 | 14,932,466           | 14,435,528     |
| Benjamin Logan Local School District            | Logan     | School | 1,983,363                 | 5,309,091            | 7,292,454      |
| Coldwater Exempted Village School District      | Mercer    | School | 752,949                   | 5,211,253            | 5,964,202      |
| Danbury Local School District                   | Ottawa    | School | 257,006                   | 2,785,415            | 3,042,421      |
| Paulding Exempted Village School District       | Paulding  | School | 1,254,686                 | 6,652,460            | 7,907,146      |
| Wayne Trace Local School District               | Paulding  | School | 802,208                   | 9,050,912            | 9,853,120      |
| College Corner Local School District            | Preble    | School | 50,882                    | 5,017,661            | 5,068,543      |
| Eaton City School District                      | Preble    | School | (5,682,126)               | 21,034,322           | 15,352,196     |
| National Trail Local School District            | Preble    | School | 500,857                   | 3,879,930            | 4,380,787      |
| Preble Shawnee Local School District            | Preble    | School | 1,803,084                 | 16,022,029           | 17,825,113     |
| Twin Valley Community Local School District     | Preble    | School | 473,922                   | 9,967,428            | 10,441,350     |
| Miller City-New Cleveland Local School District | Putnam    | School | (109,608)                 | 2,614,813            | 2,505,205      |
| Lakota Local School District                    | Sandusky  | School | 1,312,246                 | 3,877,112            | 5,189,358      |
| Valley Local School District                    | Scioto    | School | 1,343,589                 | 2,512,479            | 3,856,068      |
| Crestview Local School District                 | Van Wert  | School | 820,560                   | 5,170,031            | 5,990,591      |
| Lebanon City School District                    | Warren    | School | 29,877,072                | 15,591,817           | 45,468,889     |
| Orrville City School District                   | Wayne     | School | (1,305,392)               | 7,125,095            | 5,819,703      |
| Rittman Exempted Village School District        | Wayne     | School | (518,100)                 | 4,029,800            | 3,511,700      |
| Bryan City School District                      | Williams  | School | 38,148,251                | 14,470,140           | 52,618,391     |
| Edgerton Local School District                  | Williams  | School | 198,122                   | 2,120,583            | 2,318,705      |
| Edon-Northwest Local School District            | Williams  | School | (356,286)                 | 3,421,606            | 3,065,320      |
| Millcreek-West Unity Local School District      | Williams  | School | 157,032                   | 3,643,773            | 3,800,805      |
| Montpelier Exempted Village School District     | Williams  | School | 844,951                   | 1,863,319            | 2,708,270      |
| North Central Local School District             | Williams  | School | 245,606                   | 2,458,545            | 2,704,151      |
| Stryker Local School District                   | Williams  | School | 573,219                   | 2,435,951            | 3,009,170      |

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**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

| Assets                                          |           |        |                         |             |                                 |                                           |                                   |                        |                         |                                 |
|-------------------------------------------------|-----------|--------|-------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|-------------------------|---------------------------------|
| School                                          | County    | Type   | Cash And<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Interfund<br>Receivable | Intergovernmental<br>Receivable |
| Hardin County Educational Service Center        | Hardin    | ESC    | 1,147,575               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Logan Educational Service Center                | Logan     | ESC    | 1,005,352               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Preble County Educational Service Center        | Preble    | ESC    | 787,364                 | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Midwest Regional ESC                            | Shelby    | ESC    | 1,046,073               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Warren County Educational Service Center        | Warren    | ESC    | 7,155,638               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Bath Local School District                      | Allen     | School | 810,567                 | 9,879,175   | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Elida Local School District                     | Allen     | School | 2,081,536               | 88,977      | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Urbana City School District                     | Champaign | School | 4,351,920               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Crestline Exempted Village School District      | Crawford  | School | 1,571,242               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Central Local School District                   | Defiance  | School | 2,150,601               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Defiance City School District                   | Defiance  | School | 6,810,959               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Hicksville Exempted Village School District     | Defiance  | School | 4,717,654               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Fayette Local School District                   | Fulton    | School | 1,721,665               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Pettisville Local School District               | Fulton    | School | 1,091,377               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Lockland Local School District                  | Hamilton  | School | 521,879                 | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| McComb Local School District                    | Hancock   | School | 2,966,831               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Riverdale Local School District                 | Hancock   | School | 1,410,750               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Bright Local School District                    | Highland  | School | 1,568,651               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Benjamin Logan Local School District            | Logan     | School | 5,233,514               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Coldwater Exempted Village School District      | Mercer    | School | 4,041,663               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Danbury Local School District                   | Ottawa    | School | 2,980,509               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Paulding Exempted Village School District       | Paulding  | School | 6,351,003               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Wayne Trace Local School District               | Paulding  | School | 7,128,057               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| College Corner Local School District            | Preble    | School | 2,354,840               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Eaton City School District                      | Preble    | School | 2,036,050               | 5,837,100   | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| National Trail Local School District            | Preble    | School | 3,128,639               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Preble Shawnee Local School District            | Preble    | School | 9,745,268               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Twin Valley Community Local School District     | Preble    | School | 876,399                 | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Miller City-New Cleveland Local School District | Putnam    | School | 2,067,887               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Lakota Local School District                    | Sandusky  | School | 2,419,384               | 0           | 0                               | 0                                         | 0                                 | 0                      | 401,675                 | 0                               |
| Valley Local School District                    | Scioto    | School | 2,453,343               | 78,717      | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Crestview Local School District                 | Van Wert  | School | 4,097,793               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Lebanon City School District                    | Warren    | School | 10,817,709              | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Orrville City School District                   | Wayne     | School | 3,114,849               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Rittman Exempted Village School District        | Wayne     | School | 1,437,397               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Bryan City School District                      | Williams  | School | 10,424,778              | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Edgerton Local School District                  | Williams  | School | 840,948                 | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Edon-Northwest Local School District            | Williams  | School | 1,688,530               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Millcreek-West Unity Local School District      | Williams  | School | 1,873,162               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Montpelier Exempted Village School District     | Williams  | School | 1,478,219               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| North Central Local School District             | Williams  | School | 1,805,756               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |
| Stryker Local School District                   | Williams  | School | 2,280,933               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               |



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

**Assets (Continued)**

| School                                          | County    | Type   | Prepaid<br>Items | Income<br>Taxes<br>Receivable | Property<br>Taxes<br>Receivable | Payment In<br>Lieu Of Taxes<br>Receivable | Loans<br>Receivable | Advances<br>To Other<br>Funds | Restricted<br>Assets | Other<br>Assets | * Total<br>Assets * |
|-------------------------------------------------|-----------|--------|------------------|-------------------------------|---------------------------------|-------------------------------------------|---------------------|-------------------------------|----------------------|-----------------|---------------------|
| Hardin County Educational Service Center        | Hardin    | ESC    | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 1,147,575           |
| Logan Educational Service Center                | Logan     | ESC    | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 1,005,352           |
| Preble County Educational Service Center        | Preble    | ESC    | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 787,364             |
| Midwest Regional ESC                            | Shelby    | ESC    | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 1,046,073           |
| Warren County Educational Service Center        | Warren    | ESC    | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 7,155,638           |
| Bath Local School District                      | Allen     | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 10,689,742          |
| Elida Local School District                     | Allen     | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 8,500                | 0               | 2,179,013           |
| Urbana City School District                     | Champaign | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 748                  | 0               | 4,352,668           |
| Crestline Exempted Village School District      | Crawford  | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 1,571,242           |
| Central Local School District                   | Defiance  | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 232,298              | 0               | 2,382,899           |
| Defiance City School District                   | Defiance  | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 6,810,959           |
| Hicksville Exempted Village School District     | Defiance  | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 4,717,654           |
| Fayette Local School District                   | Fulton    | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 1,721,665           |
| Pettisville Local School District               | Fulton    | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 1,091,377           |
| Lockland Local School District                  | Hamilton  | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 437,722              | 0               | 959,601             |
| McComb Local School District                    | Hancock   | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 2,966,831           |
| Riverdale Local School District                 | Hancock   | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 1,410,750           |
| Bright Local School District                    | Highland  | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 1,568,651           |
| Benjamin Logan Local School District            | Logan     | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 5,233,514           |
| Coldwater Exempted Village School District      | Mercer    | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 4,041,663           |
| Danbury Local School District                   | Ottawa    | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 2,980,509           |
| Paulding Exempted Village School District       | Paulding  | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 6,351,003           |
| Wayne Trace Local School District               | Paulding  | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 7,128,057           |
| College Corner Local School District            | Preble    | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 2,354,840           |
| Eaton City School District                      | Preble    | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 1,750,877            | 0               | 9,624,027           |
| National Trail Local School District            | Preble    | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 3,128,639           |
| Preble Shawnee Local School District            | Preble    | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 64,830               | 0               | 9,810,098           |
| Twin Valley Community Local School District     | Preble    | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 255,307              | 0               | 1,131,706           |
| Miller City-New Cleveland Local School District | Putnam    | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 2,067,887           |
| Lakota Local School District                    | Sandusky  | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 2,821,059           |
| Valley Local School District                    | Scioto    | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 2,532,060           |
| Crestview Local School District                 | Van Wert  | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 4,097,793           |
| Lebanon City School District                    | Warren    | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 10,817,709          |
| Orrville City School District                   | Wayne     | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 3,114,849           |
| Rittman Exempted Village School District        | Wayne     | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 96,299               | 0               | 1,533,696           |
| Bryan City School District                      | Williams  | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 10,424,778          |
| Edgerton Local School District                  | Williams  | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 840,948             |
| Edon-Northwest Local School District            | Williams  | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 1,688,530           |
| Millcreek-West Unity Local School District      | Williams  | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 1,873,162           |
| Montpelier Exempted Village School District     | Williams  | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 1,478,219           |
| North Central Local School District             | Williams  | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 1,805,756           |
| Stryker Local School District                   | Williams  | School | 0                | 0                             | 0                               | 0                                         | 0                   | 0                             | 0                    | 0               | 2,280,933           |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

| Assets (Continued)                              |           |        |                                            |                                                              | Liabilities         |                                  |                      |                              |                                               |                                |
|-------------------------------------------------|-----------|--------|--------------------------------------------|--------------------------------------------------------------|---------------------|----------------------------------|----------------------|------------------------------|-----------------------------------------------|--------------------------------|
| School                                          | County    | Type   | Total Deferred<br>Outflows Of<br>Resources | * Total Assets<br>And Deferred<br>Outflows Of<br>Resources * | Accounts<br>Payable | Accrued<br>Wages And<br>Benefits | Contracts<br>Payable | Intergovernmental<br>Payable | Matured<br>Compensated<br>Absences<br>Payable | Matured<br>Interest<br>Payable |
| Hardin County Educational Service Center        | Hardin    | ESC    | 0                                          | 1,147,575                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Logan Educational Service Center                | Logan     | ESC    | 0                                          | 1,005,352                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Preble County Educational Service Center        | Preble    | ESC    | 0                                          | 787,364                                                      | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Midwest Regional ESC                            | Shelby    | ESC    | 0                                          | 1,046,073                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Warren County Educational Service Center        | Warren    | ESC    | 0                                          | 7,155,638                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Bath Local School District                      | Allen     | School | 0                                          | 10,689,742                                                   | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Elida Local School District                     | Allen     | School | 0                                          | 2,179,013                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Urbana City School District                     | Champaign | School | 0                                          | 4,352,668                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Crestline Exempted Village School District      | Crawford  | School | 0                                          | 1,571,242                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Central Local School District                   | Defiance  | School | 0                                          | 2,382,899                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Defiance City School District                   | Defiance  | School | 0                                          | 6,810,959                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Hicksville Exempted Village School District     | Defiance  | School | 0                                          | 4,717,654                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Fayette Local School District                   | Fulton    | School | 0                                          | 1,721,665                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Pettisville Local School District               | Fulton    | School | 0                                          | 1,091,377                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Lockland Local School District                  | Hamilton  | School | 0                                          | 959,601                                                      | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| McComb Local School District                    | Hancock   | School | 0                                          | 2,966,831                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Riverdale Local School District                 | Hancock   | School | 0                                          | 1,410,750                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Bright Local School District                    | Highland  | School | 0                                          | 1,568,651                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Benjamin Logan Local School District            | Logan     | School | 0                                          | 5,233,514                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Coldwater Exempted Village School District      | Mercer    | School | 0                                          | 4,041,663                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Danbury Local School District                   | Ottawa    | School | 0                                          | 2,980,509                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Paulding Exempted Village School District       | Paulding  | School | 0                                          | 6,351,003                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Wayne Trace Local School District               | Paulding  | School | 0                                          | 7,128,057                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| College Corner Local School District            | Preble    | School | 0                                          | 2,354,840                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Eaton City School District                      | Preble    | School | 0                                          | 9,624,027                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| National Trail Local School District            | Preble    | School | 0                                          | 3,128,639                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Preble Shawnee Local School District            | Preble    | School | 0                                          | 9,810,098                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Twin Valley Community Local School District     | Preble    | School | 0                                          | 1,131,706                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Miller City-New Cleveland Local School District | Putnam    | School | 0                                          | 2,067,887                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Lakota Local School District                    | Sandusky  | School | 0                                          | 2,821,059                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Valley Local School District                    | Scioto    | School | 0                                          | 2,532,060                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Crestview Local School District                 | Van Wert  | School | 0                                          | 4,097,793                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Lebanon City School District                    | Warren    | School | 0                                          | 10,817,709                                                   | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Orrville City School District                   | Wayne     | School | 0                                          | 3,114,849                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Rittman Exempted Village School District        | Wayne     | School | 0                                          | 1,533,696                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Bryan City School District                      | Williams  | School | 0                                          | 10,424,778                                                   | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Edgerton Local School District                  | Williams  | School | 0                                          | 840,948                                                      | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Edon-Northwest Local School District            | Williams  | School | 0                                          | 1,688,530                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Millcreek-West Unity Local School District      | Williams  | School | 0                                          | 1,873,162                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Montpelier Exempted Village School District     | Williams  | School | 0                                          | 1,478,219                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| North Central Local School District             | Williams  | School | 0                                          | 1,805,756                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |
| Stryker Local School District                   | Williams  | School | 0                                          | 2,280,933                                                    | 0                   | 0                                | 0                    | 0                            | 0                                             | 0                              |

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General  
As of June 30, 2014  
All Schools Reporting Under Modified Cash

| Liabilities (Continued)                         |           |        |                             |                                |                      |                      |                   |                     |                                 |                  |                      |                          |
|-------------------------------------------------|-----------|--------|-----------------------------|--------------------------------|----------------------|----------------------|-------------------|---------------------|---------------------------------|------------------|----------------------|--------------------------|
| School                                          | County    | Type   | Matured<br>Bonds<br>Payable | Accrued<br>Interest<br>Payable | Retainage<br>Payable | Interfund<br>Payable | Claims<br>Payable | Unearned<br>Revenue | Advances<br>From Other<br>Funds | Notes<br>Payable | Other<br>Liabilities | * Total<br>Liabilities * |
| Hardin County Educational Service Center        | Hardin    | ESC    | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Logan Educational Service Center                | Logan     | ESC    | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Preble County Educational Service Center        | Preble    | ESC    | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Midwest Regional ESC                            | Shelby    | ESC    | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Warren County Educational Service Center        | Warren    | ESC    | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Bath Local School District                      | Allen     | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Elida Local School District                     | Allen     | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Urbana City School District                     | Champaign | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Crestline Exempted Village School District      | Crawford  | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Central Local School District                   | Defiance  | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Defiance City School District                   | Defiance  | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Hicksville Exempted Village School District     | Defiance  | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Fayette Local School District                   | Fulton    | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Pettisville Local School District               | Fulton    | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Lockland Local School District                  | Hamilton  | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| McComb Local School District                    | Hancock   | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Riverdale Local School District                 | Hancock   | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Bright Local School District                    | Highland  | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Benjamin Logan Local School District            | Logan     | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Coldwater Exempted Village School District      | Mercer    | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Danbury Local School District                   | Ottawa    | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Paulding Exempted Village School District       | Paulding  | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Wayne Trace Local School District               | Paulding  | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| College Corner Local School District            | Preble    | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Eaton City School District                      | Preble    | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| National Trail Local School District            | Preble    | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Preble Shawnee Local School District            | Preble    | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Twin Valley Community Local School District     | Preble    | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Miller City-New Cleveland Local School District | Putnam    | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Lakota Local School District                    | Sandusky  | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Valley Local School District                    | Scioto    | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Crestview Local School District                 | Van Wert  | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Lebanon City School District                    | Warren    | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Orrville City School District                   | Wayne     | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Rittman Exempted Village School District        | Wayne     | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Bryan City School District                      | Williams  | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Edgerton Local School District                  | Williams  | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Edon-Northwest Local School District            | Williams  | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Millcreek-West Unity Local School District      | Williams  | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Montpelier Exempted Village School District     | Williams  | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| North Central Local School District             | Williams  | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |
| Stryker Local School District                   | Williams  | School | 0                           | 0                              | 0                    | 0                    | 0                 | 0                   | 0                               | 0                | 0                    | 0                        |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

|                                                 |           |        | Fund Balance                              |              |            |           |           |            |                                           | * Total Liabilities<br>Deferred Inflows<br>Of Resources<br>And Fund<br>Balances * |
|-------------------------------------------------|-----------|--------|-------------------------------------------|--------------|------------|-----------|-----------|------------|-------------------------------------------|-----------------------------------------------------------------------------------|
| School                                          | County    | Type   | Total Deferred<br>Inflows Of<br>Resources | Nonspendable | Restricted | Committed | Assigned  | Unassigned | * Total<br>Fund<br>Balances<br>Deficits * |                                                                                   |
| Hardin County Educational Service Center        | Hardin    | ESC    | 0                                         | 872          | 0          | 0         | 153,576   | 993,127    | 1,147,575                                 | 1,147,575                                                                         |
| Logan Educational Service Center                | Logan     | ESC    | 0                                         | 0            | 0          | 0         | 34,822    | 970,530    | 1,005,352                                 | 1,005,352                                                                         |
| Preble County Educational Service Center        | Preble    | ESC    | 0                                         | 130          | 0          | 32,325    | 30,832    | 724,077    | 787,364                                   | 787,364                                                                           |
| Midwest Regional ESC                            | Shelby    | ESC    | 0                                         | 0            | 0          | 0         | 150,372   | 895,701    | 1,046,073                                 | 1,046,073                                                                         |
| Warren County Educational Service Center        | Warren    | ESC    | 0                                         | 0            | 0          | 48,607    | 358,586   | 6,748,445  | 7,155,638                                 | 7,155,638                                                                         |
| Bath Local School District                      | Allen     | School | 0                                         | 0            | 0          | 359,844   | 263,360   | 10,066,538 | 10,689,742                                | 10,689,742                                                                        |
| Elida Local School District                     | Allen     | School | 0                                         | 25,823       | 8,500      | 0         | 463,911   | 1,680,779  | 2,179,013                                 | 2,179,013                                                                         |
| Urbana City School District                     | Champaign | School | 0                                         | 8,214        | 748        | 458,845   | 336,016   | 3,548,845  | 4,352,668                                 | 4,352,668                                                                         |
| Crestline Exempted Village School District      | Crawford  | School | 0                                         | 0            | 0          | 0         | 744,976   | 826,266    | 1,571,242                                 | 1,571,242                                                                         |
| Central Local School District                   | Defiance  | School | 0                                         | 0            | 232,298    | 0         | 400,433   | 1,750,168  | 2,382,899                                 | 2,382,899                                                                         |
| Defiance City School District                   | Defiance  | School | 0                                         | 0            | 400,532    | 0         | 228,681   | 6,181,746  | 6,810,959                                 | 6,810,959                                                                         |
| Hicksville Exempted Village School District     | Defiance  | School | 0                                         | 0            | 0          | 0         | 65,170    | 4,652,484  | 4,717,654                                 | 4,717,654                                                                         |
| Fayette Local School District                   | Fulton    | School | 0                                         | 0            | 0          | 0         | 158,749   | 1,562,916  | 1,721,665                                 | 1,721,665                                                                         |
| Pettisville Local School District               | Fulton    | School | 0                                         | 0            | 0          | 0         | 59,703    | 1,031,674  | 1,091,377                                 | 1,091,377                                                                         |
| Lockland Local School District                  | Hamilton  | School | 0                                         | 0            | 437,722    | 0         | 8,459     | 513,420    | 959,601                                   | 959,601                                                                           |
| McComb Local School District                    | Hancock   | School | 0                                         | 0            | 0          | 169,312   | 25,441    | 2,772,078  | 2,966,831                                 | 2,966,831                                                                         |
| Riverdale Local School District                 | Hancock   | School | 0                                         | 0            | 0          | 0         | 261,144   | 1,149,606  | 1,410,750                                 | 1,410,750                                                                         |
| Bright Local School District                    | Highland  | School | 0                                         | 0            | 0          | 0         | 224,482   | 1,344,169  | 1,568,651                                 | 1,568,651                                                                         |
| Benjamin Logan Local School District            | Logan     | School | 0                                         | 0            | 0          | 13,670    | 148,296   | 5,071,548  | 5,233,514                                 | 5,233,514                                                                         |
| Coldwater Exempted Village School District      | Mercer    | School | 0                                         | 381          | 30,977     | 133,898   | 603,518   | 3,272,889  | 4,041,663                                 | 4,041,663                                                                         |
| Danbury Local School District                   | Ottawa    | School | 0                                         | 0            | 0          | 0         | 355,715   | 2,624,794  | 2,980,509                                 | 2,980,509                                                                         |
| Paulding Exempted Village School District       | Paulding  | School | 0                                         | 0            | 0          | 0         | 111,650   | 6,239,353  | 6,351,003                                 | 6,351,003                                                                         |
| Wayne Trace Local School District               | Paulding  | School | 0                                         | 0            | 0          | 16,239    | 140,183   | 6,971,635  | 7,128,057                                 | 7,128,057                                                                         |
| College Corner Local School District            | Preble    | School | 0                                         | 1,282        | 0          | 0         | 7,425     | 2,346,133  | 2,354,840                                 | 2,354,840                                                                         |
| Eaton City School District                      | Preble    | School | 0                                         | 0            | 1,831,639  | 317,060   | 1,504,736 | 5,970,592  | 9,624,027                                 | 9,624,027                                                                         |
| National Trail Local School District            | Preble    | School | 0                                         | 1,122        | 0          | 545,000   | 238,976   | 2,343,541  | 3,128,639                                 | 3,128,639                                                                         |
| Preble Shawnee Local School District            | Preble    | School | 0                                         | 0            | 64,830     | 170,500   | 299,090   | 9,275,678  | 9,810,098                                 | 9,810,098                                                                         |
| Twin Valley Community Local School District     | Preble    | School | 0                                         | 0            | 255,307    | 0         | 0         | 876,399    | 1,131,706                                 | 1,131,706                                                                         |
| Miller City-New Cleveland Local School District | Putnam    | School | 0                                         | 0            | 0          | 0         | 204,316   | 1,863,571  | 2,067,887                                 | 2,067,887                                                                         |
| Lakota Local School District                    | Sandusky  | School | 0                                         | 0            | 0          | 0         | 2,044,839 | 776,220    | 2,821,059                                 | 2,821,059                                                                         |
| Valley Local School District                    | Scioto    | School | 0                                         | 806          | 48,731     | 0         | 586,811   | 1,895,712  | 2,532,060                                 | 2,532,060                                                                         |
| Crestview Local School District                 | Van Wert  | School | 0                                         | 0            | 0          | 384,332   | 44,969    | 3,668,492  | 4,097,793                                 | 4,097,793                                                                         |
| Lebanon City School District                    | Warren    | School | 0                                         | 0            | 27,807     | 0         | 588,974   | 10,200,928 | 10,817,709                                | 10,817,709                                                                        |
| Orrville City School District                   | Wayne     | School | 0                                         | 29,161       | 0          | 0         | 680,039   | 2,405,649  | 3,114,849                                 | 3,114,849                                                                         |
| Rittman Exempted Village School District        | Wayne     | School | 0                                         | 0            | 96,299     | 0         | 1,429,758 | 7,639      | 1,533,696                                 | 1,533,696                                                                         |
| Bryan City School District                      | Williams  | School | 0                                         | 0            | 0          | 0         | 179,156   | 10,245,622 | 10,424,778                                | 10,424,778                                                                        |
| Edgerton Local School District                  | Williams  | School | 0                                         | 0            | 0          | 0         | 150,314   | 690,634    | 840,948                                   | 840,948                                                                           |
| Edon-Northwest Local School District            | Williams  | School | 0                                         | 0            | 0          | 0         | 90,281    | 1,598,249  | 1,688,530                                 | 1,688,530                                                                         |
| Millcreek-West Unity Local School District      | Williams  | School | 0                                         | 0            | 0          | 0         | 79,459    | 1,793,703  | 1,873,162                                 | 1,873,162                                                                         |
| Montpelier Exempted Village School District     | Williams  | School | 0                                         | 0            | 0          | 0         | 261,974   | 1,216,245  | 1,478,219                                 | 1,478,219                                                                         |
| North Central Local School District             | Williams  | School | 0                                         | 0            | 0          | 0         | 147,461   | 1,658,295  | 1,805,756                                 | 1,805,756                                                                         |
| Stryker Local School District                   | Williams  | School | 0                                         | 0            | 0          | 0         | 26,762    | 2,254,171  | 2,280,933                                 | 2,280,933                                                                         |

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**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

| Assets                                          |           |        |                         |             |                                 |                                           |                                   |                        |                         |                                 |                  |   |
|-------------------------------------------------|-----------|--------|-------------------------|-------------|---------------------------------|-------------------------------------------|-----------------------------------|------------------------|-------------------------|---------------------------------|------------------|---|
| School                                          | County    | Type   | Cash And<br>Equivalents | Investments | Inventory<br>Held For<br>Resale | Materials<br>And<br>Supplies<br>Inventory | Accrued<br>Interest<br>Receivable | Accounts<br>Receivable | Interfund<br>Receivable | Intergovernmental<br>Receivable | Prepaid<br>Items |   |
| Hardin County Educational Service Center        | Hardin    | ESC    | 1,166,978               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Logan Educational Service Center                | Logan     | ESC    | 1,665,715               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Preble County Educational Service Center        | Preble    | ESC    | 826,718                 | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Midwest Regional ESC                            | Shelby    | ESC    | 1,519,696               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Warren County Educational Service Center        | Warren    | ESC    | 7,632,646               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Bath Local School District                      | Allen     | School | 976,009                 | 25,533,754  | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Elida Local School District                     | Allen     | School | 4,236,241               | 1,778,800   | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Urbana City School District                     | Champaign | School | 5,566,457               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Crestline Exempted Village School District      | Crawford  | School | 4,834,908               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Central Local School District                   | Defiance  | School | 3,060,464               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Defiance City School District                   | Defiance  | School | 8,969,962               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Hicksville Exempted Village School District     | Defiance  | School | 6,051,360               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Fayette Local School District                   | Fulton    | School | 2,617,127               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Pettisville Local School District               | Fulton    | School | 2,970,383               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Lockland Local School District                  | Hamilton  | School | 934,561                 | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| McComb Local School District                    | Hancock   | School | 3,425,079               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Riverdale Local School District                 | Hancock   | School | 2,431,835               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Bright Local School District                    | Highland  | School | 2,387,712               | 75,932      | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Benjamin Logan Local School District            | Logan     | School | 7,289,264               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Coldwater Exempted Village School District      | Mercer    | School | 5,964,202               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Danbury Local School District                   | Ottawa    | School | 3,042,421               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Paulding Exempted Village School District       | Paulding  | School | 7,907,146               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Wayne Trace Local School District               | Paulding  | School | 9,853,120               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| College Corner Local School District            | Preble    | School | 2,833,770               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Eaton City School District                      | Preble    | School | 7,471,440               | 5,837,100   | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| National Trail Local School District            | Preble    | School | 4,380,787               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Preble Shawnee Local School District            | Preble    | School | 12,718,311              | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Twin Valley Community Local School District     | Preble    | School | 1,642,134               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Miller City-New Cleveland Local School District | Putnam    | School | 2,505,205               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Lakota Local School District                    | Sandusky  | School | 4,940,015               | 249,343     | 0                               | 0                                         | 0                                 | 0                      | 401,675                 | 0                               | 0                | 0 |
| Valley Local School District                    | Scioto    | School | 2,744,023               | 1,112,045   | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Crestview Local School District                 | Van Wert  | School | 5,990,591               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Lebanon City School District                    | Warren    | School | 45,468,889              | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Orrville City School District                   | Wayne     | School | 5,819,703               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Rittman Exempted Village School District        | Wayne     | School | 3,415,401               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Bryan City School District                      | Williams  | School | 52,618,391              | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Edgerton Local School District                  | Williams  | School | 2,318,705               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Edon-Northwest Local School District            | Williams  | School | 3,065,320               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Millcreek-West Unity Local School District      | Williams  | School | 3,800,805               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Montpelier Exempted Village School District     | Williams  | School | 2,708,270               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| North Central Local School District             | Williams  | School | 2,704,151               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |
| Stryker Local School District                   | Williams  | School | 3,009,170               | 0           | 0                               | 0                                         | 0                                 | 0                      | 0                       | 0                               | 0                | 0 |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

| Assets (Continued)                              |           |        |                               |                                 |                                              |                     |                               |                      |                           |                     |                                            |
|-------------------------------------------------|-----------|--------|-------------------------------|---------------------------------|----------------------------------------------|---------------------|-------------------------------|----------------------|---------------------------|---------------------|--------------------------------------------|
| School                                          | County    | Type   | Income<br>Taxes<br>Receivable | Property<br>Taxes<br>Receivable | Payment In<br>Lieu Of<br>Taxes<br>Receivable | Loans<br>Receivable | Advances<br>To Other<br>Funds | Restricted<br>Assets | Assets<br>Other<br>Assets | * Total<br>Assets * | Total Deferred<br>Outflows Of<br>Resources |
| Hardin County Educational Service Center        | Hardin    | ESC    | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 1,166,978           | 0                                          |
| Logan Educational Service Center                | Logan     | ESC    | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 1,665,715           | 0                                          |
| Preble County Educational Service Center        | Preble    | ESC    | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 826,718             | 0                                          |
| Midwest Regional ESC                            | Shelby    | ESC    | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 1,519,696           | 0                                          |
| Warren County Educational Service Center        | Warren    | ESC    | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 7,632,646           | 0                                          |
| Bath Local School District                      | Allen     | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 26,509,763          | 0                                          |
| Elida Local School District                     | Allen     | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 8,500                | 0                         | 6,023,541           | 0                                          |
| Urbana City School District                     | Champaign | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 748                  | 0                         | 5,567,205           | 0                                          |
| Crestline Exempted Village School District      | Crawford  | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 4,834,908           | 0                                          |
| Central Local School District                   | Defiance  | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 232,298              | 0                         | 3,292,762           | 0                                          |
| Defiance City School District                   | Defiance  | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 8,969,962           | 0                                          |
| Hicksville Exempted Village School District     | Defiance  | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 6,051,360           | 0                                          |
| Fayette Local School District                   | Fulton    | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 2,617,127           | 0                                          |
| Pettisville Local School District               | Fulton    | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 2,970,383           | 0                                          |
| Lockland Local School District                  | Hamilton  | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 437,722              | 0                         | 1,372,283           | 0                                          |
| McComb Local School District                    | Hancock   | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 3,425,079           | 0                                          |
| Riverdale Local School District                 | Hancock   | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 2,431,835           | 0                                          |
| Bright Local School District                    | Highland  | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 2,463,644           | 0                                          |
| Benjamin Logan Local School District            | Logan     | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 3,190                     | 7,292,454           | 0                                          |
| Coldwater Exempted Village School District      | Mercer    | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 5,964,202           | 0                                          |
| Danbury Local School District                   | Ottawa    | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 3,042,421           | 0                                          |
| Paulding Exempted Village School District       | Paulding  | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 7,907,146           | 0                                          |
| Wayne Trace Local School District               | Paulding  | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 9,853,120           | 0                                          |
| College Corner Local School District            | Preble    | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 2,833,770           | 0                                          |
| Eaton City School District                      | Preble    | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 1,980,877            | 0                         | 15,289,417          | 0                                          |
| National Trail Local School District            | Preble    | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 4,380,787           | 0                                          |
| Preble Shawnee Local School District            | Preble    | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 64,830               | 0                         | 12,783,141          | 0                                          |
| Twin Valley Community Local School District     | Preble    | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 255,307              | 0                         | 1,897,441           | 0                                          |
| Miller City-New Cleveland Local School District | Putnam    | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 2,505,205           | 0                                          |
| Lakota Local School District                    | Sandusky  | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 5,591,033           | 0                                          |
| Valley Local School District                    | Scioto    | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 3,856,068           | 0                                          |
| Crestview Local School District                 | Van Wert  | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 5,990,591           | 0                                          |
| Lebanon City School District                    | Warren    | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 45,468,889          | 0                                          |
| Orrville City School District                   | Wayne     | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 5,819,703           | 0                                          |
| Rittman Exempted Village School District        | Wayne     | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 96,299               | 0                         | 3,511,700           | 0                                          |
| Bryan City School District                      | Williams  | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 52,618,391          | 0                                          |
| Edgerton Local School District                  | Williams  | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 2,318,705           | 0                                          |
| Edon-Northwest Local School District            | Williams  | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 3,065,320           | 0                                          |
| Millcreek-West Unity Local School District      | Williams  | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 3,800,805           | 0                                          |
| Montpelier Exempted Village School District     | Williams  | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 2,708,270           | 0                                          |
| North Central Local School District             | Williams  | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 2,704,151           | 0                                          |
| Stryker Local School District                   | Williams  | School | 0                             | 0                               | 0                                            | 0                   | 0                             | 0                    | 0                         | 3,009,170           | 0                                          |

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental  
As of June 30, 2014  
All Schools Reporting Under Modified Cash

| School                                          | County    | Type   | * Total Assets<br>And Deferred<br>Outflows Of<br>Resources * |
|-------------------------------------------------|-----------|--------|--------------------------------------------------------------|
| Hardin County Educational Service Center        | Hardin    | ESC    | 1,166,978                                                    |
| Logan Educational Service Center                | Logan     | ESC    | 1,665,715                                                    |
| Preble County Educational Service Center        | Preble    | ESC    | 826,718                                                      |
| Midwest Regional ESC                            | Shelby    | ESC    | 1,519,696                                                    |
| Warren County Educational Service Center        | Warren    | ESC    | 7,632,646                                                    |
| Bath Local School District                      | Allen     | School | 26,509,763                                                   |
| Elida Local School District                     | Allen     | School | 6,023,541                                                    |
| Urbana City School District                     | Champaign | School | 5,567,205                                                    |
| Crestline Exempted Village School District      | Crawford  | School | 4,834,908                                                    |
| Central Local School District                   | Defiance  | School | 3,292,762                                                    |
| Defiance City School District                   | Defiance  | School | 8,969,962                                                    |
| Hicksville Exempted Village School District     | Defiance  | School | 6,051,360                                                    |
| Fayette Local School District                   | Fulton    | School | 2,617,127                                                    |
| Pettisville Local School District               | Fulton    | School | 2,970,383                                                    |
| Lockland Local School District                  | Hamilton  | School | 1,372,283                                                    |
| McComb Local School District                    | Hancock   | School | 3,425,079                                                    |
| Riverdale Local School District                 | Hancock   | School | 2,431,835                                                    |
| Bright Local School District                    | Highland  | School | 2,463,644                                                    |
| Benjamin Logan Local School District            | Logan     | School | 7,292,454                                                    |
| Coldwater Exempted Village School District      | Mercer    | School | 5,964,202                                                    |
| Danbury Local School District                   | Ottawa    | School | 3,042,421                                                    |
| Paulding Exempted Village School District       | Paulding  | School | 7,907,146                                                    |
| Wayne Trace Local School District               | Paulding  | School | 9,853,120                                                    |
| College Corner Local School District            | Preble    | School | 2,833,770                                                    |
| Eaton City School District                      | Preble    | School | 15,289,417                                                   |
| National Trail Local School District            | Preble    | School | 4,380,787                                                    |
| Preble Shawnee Local School District            | Preble    | School | 12,783,141                                                   |
| Twin Valley Community Local School District     | Preble    | School | 1,897,441                                                    |
| Miller City-New Cleveland Local School District | Putnam    | School | 2,505,205                                                    |
| Lakota Local School District                    | Sandusky  | School | 5,591,033                                                    |
| Valley Local School District                    | Scioto    | School | 3,856,068                                                    |
| Crestview Local School District                 | Van Wert  | School | 5,990,591                                                    |
| Lebanon City School District                    | Warren    | School | 45,468,889                                                   |
| Orrville City School District                   | Wayne     | School | 5,819,703                                                    |
| Rittman Exempted Village School District        | Wayne     | School | 3,511,700                                                    |
| Bryan City School District                      | Williams  | School | 52,618,391                                                   |
| Edgerton Local School District                  | Williams  | School | 2,318,705                                                    |
| Edon-Northwest Local School District            | Williams  | School | 3,065,320                                                    |
| Millcreek-West Unity Local School District      | Williams  | School | 3,800,805                                                    |
| Montpelier Exempted Village School District     | Williams  | School | 2,708,270                                                    |
| North Central Local School District             | Williams  | School | 2,704,151                                                    |
| Stryker Local School District                   | Williams  | School | 3,009,170                                                    |

[illegible]



Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental  
As of June 30, 2014  
All Schools Reporting Under Modified Cash

| Liabilities (Continued)                         |           |        |                   |                   |                |                  |                           |               |                   |                       |                                     |
|-------------------------------------------------|-----------|--------|-------------------|-------------------|----------------|------------------|---------------------------|---------------|-------------------|-----------------------|-------------------------------------|
| School                                          | County    | Type   | Retainage Payable | Interfund Payable | Claims Payable | Unearned Revenue | Advances From Other Funds | Notes Payable | Other Liabilities | * Total Liabilities * | Total Deferred Inflows Of Resources |
| Hardin County Educational Service Center        | Hardin    | ESC    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Logan Educational Service Center                | Logan     | ESC    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Preble County Educational Service Center        | Preble    | ESC    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Midwest Regional ESC                            | Shelby    | ESC    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Warren County Educational Service Center        | Warren    | ESC    | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Bath Local School District                      | Allen     | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Elida Local School District                     | Allen     | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Urbana City School District                     | Champaign | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Crestline Exempted Village School District      | Crawford  | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Central Local School District                   | Defiance  | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Defiance City School District                   | Defiance  | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Hicksville Exempted Village School District     | Defiance  | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Fayette Local School District                   | Fulton    | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Pettisville Local School District               | Fulton    | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Lockland Local School District                  | Hamilton  | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| McComb Local School District                    | Hancock   | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Riverdale Local School District                 | Hancock   | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Bright Local School District                    | Highland  | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Benjamin Logan Local School District            | Logan     | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Coldwater Exempted Village School District      | Mercer    | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Danbury Local School District                   | Ottawa    | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Paulding Exempted Village School District       | Paulding  | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Wayne Trace Local School District               | Paulding  | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| College Corner Local School District            | Preble    | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Eaton City School District                      | Preble    | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| National Trail Local School District            | Preble    | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Preble Shawnee Local School District            | Preble    | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Twin Valley Community Local School District     | Preble    | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Miller City-New Cleveland Local School District | Putnam    | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Lakota Local School District                    | Sandusky  | School | 0                 | 401,675           | 0              | 0                | 0                         | 0             | 0                 | 401,675               | 0                                   |
| Valley Local School District                    | Scioto    | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Crestview Local School District                 | Van Wert  | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Lebanon City School District                    | Warren    | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Orrville City School District                   | Wayne     | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Rittman Exempted Village School District        | Wayne     | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Bryan City School District                      | Williams  | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Edgerton Local School District                  | Williams  | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Edon-Northwest Local School District            | Williams  | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Millcreek-West Unity Local School District      | Williams  | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Montpelier Exempted Village School District     | Williams  | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| North Central Local School District             | Williams  | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |
| Stryker Local School District                   | Williams  | School | 0                 | 0                 | 0              | 0                | 0                         | 0             | 0                 | 0                     | 0                                   |

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

| Fund Balance                                    |           |        |              |            |           |           |            |                                        | * Total Liabilities<br>Deferred Inflows Of<br>Resources And<br>Fund Balances * |
|-------------------------------------------------|-----------|--------|--------------|------------|-----------|-----------|------------|----------------------------------------|--------------------------------------------------------------------------------|
| School                                          | County    | Type   | Nonspendable | Restricted | Committed | Assigned  | Unassigned | * Total Fund<br>Balances<br>Deficits * |                                                                                |
| Hardin County Educational Service Center        | Hardin    | ESC    | 872          | 36,796     | 0         | 153,576   | 975,734    | 1,166,978                              | 1,166,978                                                                      |
| Logan Educational Service Center                | Logan     | ESC    | 0            | 660,363    | 0         | 34,822    | 970,530    | 1,665,715                              | 1,665,715                                                                      |
| Preble County Educational Service Center        | Preble    | ESC    | 130          | 41,752     | 32,325    | 30,832    | 721,679    | 826,718                                | 826,718                                                                        |
| Midwest Regional ESC                            | Shelby    | ESC    | 0            | 61,519     | 412,104   | 150,372   | 895,701    | 1,519,696                              | 1,519,696                                                                      |
| Warren County Educational Service Center        | Warren    | ESC    | 0            | 461,008    | 64,607    | 358,586   | 6,748,445  | 7,632,646                              | 7,632,646                                                                      |
| Bath Local School District                      | Allen     | School | 0            | 15,677,064 | 502,801   | 263,360   | 10,066,538 | 26,509,763                             | 26,509,763                                                                     |
| Elida Local School District                     | Allen     | School | 25,823       | 3,853,028  | 0         | 463,911   | 1,680,779  | 6,023,541                              | 6,023,541                                                                      |
| Urbana City School District                     | Champaign | School | 8,214        | 1,215,285  | 458,845   | 336,016   | 3,548,845  | 5,567,205                              | 5,567,205                                                                      |
| Crestline Exempted Village School District      | Crawford  | School | 0            | 3,261,605  | 2,061     | 744,976   | 826,266    | 4,834,908                              | 4,834,908                                                                      |
| Central Local School District                   | Defiance  | School | 0            | 1,163,762  | 0         | 400,433   | 1,728,567  | 3,292,762                              | 3,292,762                                                                      |
| Defiance City School District                   | Defiance  | School | 0            | 2,559,535  | 0         | 228,681   | 6,181,746  | 8,969,962                              | 8,969,962                                                                      |
| Hicksville Exempted Village School District     | Defiance  | School | 0            | 1,333,706  | 0         | 65,170    | 4,652,484  | 6,051,360                              | 6,051,360                                                                      |
| Fayette Local School District                   | Fulton    | School | 0            | 819,503    | 202,412   | 158,749   | 1,436,463  | 2,617,127                              | 2,617,127                                                                      |
| Pettisville Local School District               | Fulton    | School | 0            | 1,951,961  | 0         | 59,703    | 958,719    | 2,970,383                              | 2,970,383                                                                      |
| Lockland Local School District                  | Hamilton  | School | 0            | 850,404    | 0         | 8,459     | 513,420    | 1,372,283                              | 1,372,283                                                                      |
| McComb Local School District                    | Hancock   | School | 0            | 458,248    | 169,312   | 25,441    | 2,772,078  | 3,425,079                              | 3,425,079                                                                      |
| Riverdale Local School District                 | Hancock   | School | 0            | 1,020,943  | 0         | 261,286   | 1,149,606  | 2,431,835                              | 2,431,835                                                                      |
| Bright Local School District                    | Highland  | School | 0            | 894,993    | 0         | 224,482   | 1,344,169  | 2,463,644                              | 2,463,644                                                                      |
| Benjamin Logan Local School District            | Logan     | School | 0            | 2,058,940  | 13,670    | 148,296   | 5,071,548  | 7,292,454                              | 7,292,454                                                                      |
| Coldwater Exempted Village School District      | Mercer    | School | 381          | 1,953,516  | 133,898   | 603,518   | 3,272,889  | 5,964,202                              | 5,964,202                                                                      |
| Danbury Local School District                   | Ottawa    | School | 0            | 61,912     | 0         | 355,715   | 2,624,794  | 3,042,421                              | 3,042,421                                                                      |
| Paulding Exempted Village School District       | Paulding  | School | 0            | 1,066,150  | 518,722   | 111,650   | 6,210,624  | 7,907,146                              | 7,907,146                                                                      |
| Wayne Trace Local School District               | Paulding  | School | 0            | 1,647,023  | 16,239    | 1,218,223 | 6,971,635  | 9,853,120                              | 9,853,120                                                                      |
| College Corner Local School District            | Preble    | School | 1,282        | 478,930    | 0         | 7,425     | 2,346,133  | 2,833,770                              | 2,833,770                                                                      |
| Eaton City School District                      | Preble    | School | 0            | 6,837,665  | 1,005,185 | 1,504,736 | 5,941,831  | 15,289,417                             | 15,289,417                                                                     |
| National Trail Local School District            | Preble    | School | 1,122        | 1,253,754  | 545,000   | 238,976   | 2,341,935  | 4,380,787                              | 4,380,787                                                                      |
| Preble Shawnee Local School District            | Preble    | School | 0            | 3,037,873  | 170,500   | 299,090   | 9,275,678  | 12,783,141                             | 12,783,141                                                                     |
| Twin Valley Community Local School District     | Preble    | School | 0            | 1,021,042  | 0         | 0         | 876,399    | 1,897,441                              | 1,897,441                                                                      |
| Miller City-New Cleveland Local School District | Putnam    | School | 0            | 444,264    | 0         | 204,316   | 1,856,625  | 2,505,205                              | 2,505,205                                                                      |
| Lakota Local School District                    | Sandusky  | School | 0            | 2,368,299  | 0         | 2,044,839 | 776,220    | 5,189,358                              | 5,591,033                                                                      |
| Valley Local School District                    | Scioto    | School | 806          | 1,390,468  | 0         | 586,811   | 1,877,983  | 3,856,068                              | 3,856,068                                                                      |
| Crestview Local School District                 | Van Wert  | School | 0            | 1,576,513  | 707,958   | 44,969    | 3,661,151  | 5,990,591                              | 5,990,591                                                                      |
| Lebanon City School District                    | Warren    | School | 0            | 34,532,091 | 146,896   | 588,974   | 10,200,928 | 45,468,889                             | 45,468,889                                                                     |
| Orrville City School District                   | Wayne     | School | 29,161       | 2,750,661  | 0         | 680,039   | 2,359,842  | 5,819,703                              | 5,819,703                                                                      |
| Rittman Exempted Village School District        | Wayne     | School | 0            | 2,062,694  | 13,913    | 1,429,758 | 5,335      | 3,511,700                              | 3,511,700                                                                      |
| Bryan City School District                      | Williams  | School | 0            | 40,185,854 | 2,007,759 | 179,156   | 10,245,622 | 52,618,391                             | 52,618,391                                                                     |
| Edgerton Local School District                  | Williams  | School | 0            | 1,281,174  | 211,603   | 150,314   | 675,614    | 2,318,705                              | 2,318,705                                                                      |
| Edon-Northwest Local School District            | Williams  | School | 0            | 1,376,790  | 0         | 90,281    | 1,598,249  | 3,065,320                              | 3,065,320                                                                      |
| Millcreek-West Unity Local School District      | Williams  | School | 0            | 1,927,643  | 0         | 79,459    | 1,793,703  | 3,800,805                              | 3,800,805                                                                      |
| Montpelier Exempted Village School District     | Williams  | School | 0            | 1,144,219  | 85,832    | 261,974   | 1,216,245  | 2,708,270                              | 2,708,270                                                                      |
| North Central Local School District             | Williams  | School | 0            | 435,425    | 463,184   | 147,461   | 1,658,081  | 2,704,151                              | 2,704,151                                                                      |
| Stryker Local School District                   | Williams  | School | 0            | 637,338    | 90,899    | 26,762    | 2,254,171  | 3,009,170                              | 3,009,170                                                                      |

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**Summary of Unaudited Data from the Statement of Receipts, Disbursements And Chnges In Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

| Receipts                                        |           |        |                |              |                   |                     |                  |                            |         |                      |                             |
|-------------------------------------------------|-----------|--------|----------------|--------------|-------------------|---------------------|------------------|----------------------------|---------|----------------------|-----------------------------|
| School                                          | County    | Type   | Property Taxes | Income Taxes | Intergovernmental | Investment Earnings | Tuition And Fees | Extracurricular Activities | Rentals | Charges For Services | Contributions And Donations |
| Hardin County Educational Service Center        | Hardin    | ESC    | 0              | 0            | 34,815            | 1,114               | 1,040,781        | 0                          | 0       | 39,323               | 0                           |
| Logan Educational Service Center                | Logan     | ESC    | 0              | 0            | 232,153           | 0                   | 2,618,064        | 0                          | 0       | 0                    | 0                           |
| Preble County Educational Service Center        | Preble    | ESC    | 0              | 0            | 294,959           | 227                 | 4,218,408        | 0                          | 25,819  | 182,648              | 1,841                       |
| Midwest Regional ESC                            | Shelby    | ESC    | 0              | 0            | 325,944           | 3,314               | 0                | 0                          | 0       | 0                    | 900                         |
| Warren County Educational Service Center        | Warren    | ESC    | 0              | 0            | 1,107,339         | 3,894               | 3,185,855        | 5,669                      | 0       | 16,141,716           | 0                           |
| Bath Local School District                      | Allen     | School | 6,473,906      | 0            | 7,164,736         | 24,131              | 1,340,159        | 40,313                     | 0       | 23,070               | 0                           |
| Elida Local School District                     | Allen     | School | 8,908,092      | 0            | 9,352,847         | 9,203               | 1,803,035        | 79,313                     | 30,906  | 798                  | 0                           |
| Urbana City School District                     | Champaign | School | 8,352,887      | 0            | 13,311,125        | 25,281              | 850,765          | 168,013                    | 14,917  | 0                    | 18,485                      |
| Crestline Exempted Village School District      | Crawford  | School | 2,072,747      | 193,034      | 4,771,036         | 2,248               | 274,397          | 10,661                     | 2,435   | 1,451                | 10,539                      |
| Central Local School District                   | Defiance  | School | 2,694,468      | 896,875      | 6,440,560         | 2,396               | 493,256          | 52,149                     | 1,492   | 1,479                | 34,008                      |
| Defiance City School District                   | Defiance  | School | 6,039,644      | 1,647,556    | 14,502,955        | 27,340              | 1,581,747        | 60,431                     | 15,860  | 21,439               | 18,825                      |
| Hicksville Exempted Village School District     | Defiance  | School | 1,526,292      | 1,449,354    | 4,996,639         | 23,410              | 523,935          | 14,451                     | 240     | 0                    | 0                           |
| Fayette Local School District                   | Fulton    | School | 1,035,512      | 443,539      | 2,816,332         | 11,609              | 127,492          | 26,743                     | 160     | 0                    | 4,083                       |
| Pettisville Local School District               | Fulton    | School | 1,029,970      | 488,056      | 2,033,091         | 1,762               | 1,092,525        | 21,986                     | 646     | 2,895                | 250                         |
| Lockland Local School District                  | Hamilton  | School | 2,563,074      | 0            | 3,544,178         | 5,739               | 502,102          | 0                          | 0       | 1,066                | 0                           |
| McComb Local School District                    | Hancock   | School | 1,737,557      | 1,276,788    | 4,293,819         | 12,399              | 298,452          | 12,946                     | 200     | 0                    | 22,216                      |
| Riverdale Local School District                 | Hancock   | School | 2,336,325      | 1,379,991    | 6,267,219         | 7,317               | 544,226          | 36,286                     | 12,525  | 0                    | 100                         |
| Bright Local School District                    | Highland  | School | 1,505,805      | 0            | 5,037,639         | 1,945               | 798,516          | 4,636                      | 8,504   | 2,561                | 26,153                      |
| Benjamin Logan Local School District            | Logan     | School | 7,337,917      | 0            | 8,401,427         | 21,054              | 1,281,947        | 133,992                    | 0       | 0                    | 55,762                      |
| Coldwater Exempted Village School District      | Mercer    | School | 3,506,677      | 857,224      | 7,838,811         | 16,091              | 798,837          | 68,645                     | 4,318   | 112,299              | 2,750                       |
| Danbury Local School District                   | Ottawa    | School | 7,876,406      | 0            | 1,615,717         | 15,090              | 401,186          | 17,692                     | 213     | 0                    | 8,225                       |
| Paulding Exempted Village School District       | Paulding  | School | 3,739,039      | 1,837,104    | 9,895,848         | 34,122              | 315,318          | 48,007                     | 27,419  | 0                    | 0                           |
| Wayne Trace Local School District               | Paulding  | School | 3,369,994      | 1,541,267    | 5,074,677         | 40,795              | 512,518          | 30,723                     | 0       | 0                    | 17,827                      |
| College Corner Local School District            | Preble    | School | 229,554        | 0            | 636,699           | 7,045               | 135,582          | 0                          | 0       | 0                    | 0                           |
| Eaton City School District                      | Preble    | School | 9,512,087      | 0            | 9,718,731         | 29,104              | 396,664          | 29,292                     | 0       | 0                    | 43,166                      |
| National Trail Local School District            | Preble    | School | 2,371,985      | 2,122,702    | 5,768,989         | 5,825               | 475,053          | 30,891                     | 8,385   | 0                    | 1,102                       |
| Preble Shawnee Local School District            | Preble    | School | 2,718,151      | 3,068,528    | 7,940,024         | 33,697              | 304,551          | 26,748                     | 0       | 101,000              | 2,951                       |
| Twin Valley Community Local School District     | Preble    | School | 2,232,899      | 932,267      | 4,365,721         | 1,832               | 475,512          | 64,960                     | 46,204  | 0                    | 15,430                      |
| Miller City-New Cleveland Local School District | Putnam    | School | 879,287        | 627,312      | 2,365,610         | 4,089               | 554,706          | 5,420                      | 6,050   | 0                    | 3,617                       |
| Lakota Local School District                    | Sandusky  | School | 2,782,871      | 2,136,633    | 5,701,969         | 2,413               | 712,365          | 0                          | 0       | 0                    | 0                           |
| Valley Local School District                    | Scioto    | School | 1,330,186      | 0            | 7,946,401         | 9,426               | 1,418,550        | 90,671                     | 520     | 84,401               | 12,960                      |
| Crestview Local School District                 | Van Wert  | School | 2,554,440      | 1,112,668    | 4,894,674         | 26,915              | 858,612          | 97,574                     | 11,407  | 0                    | 680                         |
| Lebanon City School District                    | Warren    | School | 22,640,530     | 0            | 21,803,107        | 22,931              | 665,132          | 338,072                    | 125,093 | 23,213               | 43,588                      |
| Orrville City School District                   | Wayne     | School | 7,618,752      | 0            | 8,018,946         | 51                  | 422,782          | 105,094                    | 4,000   | 23,367               | 5,600                       |
| Rittman Exempted Village School District        | Wayne     | School | 2,948,084      | 0            | 5,708,222         | 2,874               | 324,260          | 4,380                      | 2,135   | 8,632                | 0                           |
| Bryan City School District                      | Williams  | School | 6,598,958      | 2,891,391    | 8,254,294         | 70,353              | 1,019,367        | 83,376                     | 122,182 | 0                    | 2,329                       |
| Edgerton Local School District                  | Williams  | School | 1,396,822      | 815,000      | 3,081,600         | 3,606               | 307,580          | 0                          | 0       | 0                    | 0                           |
| Edon-Northwest Local School District            | Williams  | School | 1,285,959      | 0            | 3,264,554         | 17,153              | 402,240          | 12,775                     | 0       | 106,718              | 4,362                       |
| Millcreek-West Unity Local School District      | Williams  | School | 1,512,079      | 732,110      | 3,448,777         | 3,308               | 442,251          | 22,212                     | 0       | 0                    | 0                           |
| Montpelier Exempted Village School District     | Williams  | School | 1,759,136      | 1,134,376    | 5,900,005         | 5,910               | 429,907          | 29,083                     | 886     | 20,645               | 8,903                       |
| North Central Local School District             | Williams  | School | 2,344,738      | 0            | 3,913,325         | 2,357               | 174,985          | 24,928                     | 7,200   | 0                    | 0                           |
| Stryker Local School District                   | Williams  | School | 1,429,037      | 705,719      | 2,415,141         | 4,483               | 164,486          | 0                          | 2,811   | 8,581                | 35                          |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements And Chnges In Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

| Receipts (Continued)                            |           |        |                                |               |                   |                       | Disbursements |           |            |
|-------------------------------------------------|-----------|--------|--------------------------------|---------------|-------------------|-----------------------|---------------|-----------|------------|
|                                                 |           |        |                                |               |                   |                       | Current       |           |            |
|                                                 |           |        |                                |               |                   |                       | Instruction   |           |            |
| School                                          | County    | Type   | Payment In<br>Lieu Of<br>Taxes | Miscellaneous | Other<br>Receipts | * Total<br>Receipts * | Regular       | Special   | Vocational |
| Hardin County Educational Service Center        | Hardin    | ESC    | 0                              | 0             | 21,162            | 1,137,195             | 10,125        | 363,005   | 0          |
| Logan Educational Service Center                | Logan     | ESC    | 0                              | 0             | 109,557           | 2,959,774             | 45,538        | 1,509,943 | 0          |
| Preble County Educational Service Center        | Preble    | ESC    | 0                              | 26,747        | 0                 | 4,750,649             | 396,294       | 1,474,403 | 0          |
| Midwest Regional ESC                            | Shelby    | ESC    | 0                              | 2,812,789     | 130,568           | 3,273,515             | 33,086        | 772,599   | 0          |
| Warren County Educational Service Center        | Warren    | ESC    | 0                              | 0             | 214,669           | 20,659,142            | 2,457,837     | 5,526,908 | 0          |
| Bath Local School District                      | Allen     | School | 0                              | 52,456        | 0                 | 15,118,771            | 6,716,447     | 1,276,765 | 0          |
| Elida Local School District                     | Allen     | School | 0                              | 264,568       | 0                 | 20,448,762            | 11,935,121    | 1,440,854 | 0          |
| Urbana City School District                     | Champaign | School | 1,279                          | 52,315        | 53,456            | 22,848,523            | 10,251,092    | 3,552,978 | 346,740    |
| Crestline Exempted Village School District      | Crawford  | School | 0                              | 62,176        | 0                 | 7,400,724             | 3,305,376     | 727,412   | 0          |
| Central Local School District                   | Defiance  | School | 0                              | 7,580         | 0                 | 10,624,263            | 4,285,263     | 855,869   | 216,093    |
| Defiance City School District                   | Defiance  | School | 0                              | 71,213        | 0                 | 23,987,010            | 8,531,609     | 2,447,630 | 327,635    |
| Hicksville Exempted Village School District     | Defiance  | School | 0                              | 4,070         | 0                 | 8,538,391             | 4,123,712     | 876,632   | 97,828     |
| Fayette Local School District                   | Fulton    | School | 0                              | 4,080         | 0                 | 4,469,550             | 2,073,376     | 431,734   | 112,380    |
| Pettisville Local School District               | Fulton    | School | 0                              | 4,616         | 0                 | 4,675,797             | 2,387,951     | 155,296   | 171,826    |
| Lockland Local School District                  | Hamilton  | School | 0                              | 263,935       | 0                 | 6,880,094             | 3,210,691     | 719,577   | 0          |
| McComb Local School District                    | Hancock   | School | 0                              | 7,313         | 0                 | 7,661,690             | 3,332,372     | 827,558   | 189,233    |
| Riverdale Local School District                 | Hancock   | School | 0                              | 80,776        | 0                 | 10,664,765            | 4,511,160     | 834,770   | 186,352    |
| Bright Local School District                    | Highland  | School | 0                              | 26,740        | 0                 | 7,412,499             | 2,925,950     | 672,063   | 110,872    |
| Benjamin Logan Local School District            | Logan     | School | 0                              | 116,237       | 275,381           | 17,623,717            | 6,772,424     | 1,912,054 | 436,421    |
| Coldwater Exempted Village School District      | Mercer    | School | 0                              | 61,642        | 0                 | 13,267,294            | 6,447,838     | 1,453,505 | 721,981    |
| Danbury Local School District                   | Ottawa    | School | 0                              | 10,987        | 41,812            | 9,987,328             | 4,386,533     | 1,013,518 | 74,533     |
| Paulding Exempted Village School District       | Paulding  | School | 15,864                         | 43,439        | 0                 | 15,956,160            | 6,071,059     | 1,999,500 | 1,717      |
| Wayne Trace Local School District               | Paulding  | School | 0                              | 0             | 116,127           | 10,703,928            | 4,384,489     | 826,286   | 138,070    |
| College Corner Local School District            | Preble    | School | 0                              | 0             | 179,875           | 1,188,755             | 844,404       | 124,700   | 0          |
| Eaton City School District                      | Preble    | School | 0                              | 202,798       | 38,397            | 19,970,239            | 12,066,632    | 0         | 0          |
| National Trail Local School District            | Preble    | School | 0                              | 102,866       | 0                 | 10,887,798            | 4,657,434     | 1,045,810 | 179,427    |
| Preble Shawnee Local School District            | Preble    | School | 0                              | 36,514        | 0                 | 14,232,164            | 5,403,896     | 810,341   | 318,536    |
| Twin Valley Community Local School District     | Preble    | School | 0                              | 79,809        | 0                 | 8,214,634             | 3,704,234     | 855,005   | 206,668    |
| Miller City-New Cleveland Local School District | Putnam    | School | 5,730                          | 0             | 51,331            | 4,503,152             | 2,326,542     | 225,613   | 241,439    |
| Lakota Local School District                    | Sandusky  | School | 36,862                         | 204,101       | 0                 | 11,577,214            | 4,765,044     | 1,089,408 | 3,325      |
| Valley Local School District                    | Scioto    | School | 0                              | 51,498        | 0                 | 10,944,613            | 4,449,460     | 1,079,844 | 4,321      |
| Crestview Local School District                 | Van Wert  | School | 955,877                        | 107           | 0                 | 10,512,954            | 3,773,240     | 857,557   | 171,645    |
| Lebanon City School District                    | Warren    | School | 311,924                        | 129,317       | 0                 | 46,102,907            | 18,437,802    | 4,679,177 | 60,492     |
| Orrville City School District                   | Wayne     | School | 4,348                          | 95,229        | 0                 | 16,298,169            | 7,962,882     | 1,422,343 | 253,399    |
| Rittman Exempted Village School District        | Wayne     | School | 0                              | 167,370       | 0                 | 9,165,957             | 5,142,894     | 1,119,986 | 0          |
| Bryan City School District                      | Williams  | School | 0                              | 23,429        | 0                 | 19,065,679            | 8,883,371     | 3,013,757 | 79,623     |
| Edgerton Local School District                  | Williams  | School | 0                              | 87,687        | 0                 | 5,692,295             | 2,858,612     | 285,315   | 3,375      |
| Edon-Northwest Local School District            | Williams  | School | 0                              | 55,160        | 0                 | 5,148,921             | 2,498,421     | 648,678   | 71,509     |
| Millcreek-West Unity Local School District      | Williams  | School | 0                              | 52,572        | 0                 | 6,213,309             | 2,564,623     | 481,038   | 78,549     |
| Montpelier Exempted Village School District     | Williams  | School | 0                              | 122,222       | 0                 | 9,411,073             | 3,393,201     | 849,771   | 11,405     |
| North Central Local School District             | Williams  | School | 0                              | 215,983       | 0                 | 6,683,516             | 3,175,933     | 721,688   | 129,312    |
| Stryker Local School District                   | Williams  | School | 0                              | 20,870        | 0                 | 4,751,163             | 2,239,185     | 376,769   | 136        |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements And Chnges In Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

|                                                 |           |        |                        |                          |                      | Disbursements (Continued) |           |           |                |         |          |
|-------------------------------------------------|-----------|--------|------------------------|--------------------------|----------------------|---------------------------|-----------|-----------|----------------|---------|----------|
|                                                 |           |        |                        |                          |                      | Current (Continued)       |           |           |                |         |          |
| Instruction (Continued)                         |           |        |                        |                          |                      | Support Services          |           |           |                |         |          |
| School                                          | County    | Type   | Adult Or<br>Continuing | Student                  |                      | Instructional             |           | Board Of  | Administration | Fiscal  | Business |
|                                                 |           |        |                        | Intervention<br>Services | Other<br>Instruction | Pupils                    | Staff     | Education |                |         |          |
| Hardin County Educational Service Center        | Hardin    | ESC    | 0                      | 0                        | 0                    | 431,229                   | 50,979    | 22,635    | 209,643        | 63,256  | 0        |
| Logan Educational Service Center                | Logan     | ESC    | 0                      | 0                        | 0                    | 406,875                   | 208,808   | 10,668    | 181,375        | 236,892 | 0        |
| Preble County Educational Service Center        | Preble    | ESC    | 0                      | 0                        | 0                    | 995,111                   | 347,570   | 25,134    | 381,542        | 169,737 | 3,078    |
| Midwest Regional ESC                            | Shelby    | ESC    | 0                      | 0                        | 0                    | 1,028,971                 | 600,579   | 42,742    | 147,422        | 177,385 | 1,872    |
| Warren County Educational Service Center        | Warren    | ESC    | 0                      | 0                        | 10,408               | 6,597,932                 | 344,044   | 35,080    | 1,919,761      | 877,420 | 36,587   |
| Bath Local School District                      | Allen     | School | 0                      | 0                        | 1,096,316            | 821,303                   | 335,154   | 77,862    | 1,173,913      | 522,257 | 0        |
| Elida Local School District                     | Allen     | School | 0                      | 0                        | 0                    | 864,383                   | 515,986   | 62,704    | 1,351,776      | 500,511 | 186,422  |
| Urbana City School District                     | Champaign | School | 0                      | 0                        | 14,079               | 1,520,808                 | 474,510   | 23,120    | 1,344,416      | 460,701 | 356,872  |
| Crestline Exempted Village School District      | Crawford  | School | 0                      | 0                        | 728,939              | 324,039                   | 163,702   | 35,884    | 638,977        | 374,933 | 0        |
| Central Local School District                   | Defiance  | School | 65,872                 | 150,023                  | 728,484              | 644,445                   | 150,375   | 53,455    | 1,046,787      | 291,830 | 67,774   |
| Defiance City School District                   | Defiance  | School | 0                      | 119,926                  | 2,329,484            | 1,646,542                 | 849,785   | 44,227    | 1,618,114      | 570,485 | 0        |
| Hicksville Exempted Village School District     | Defiance  | School | 0                      | 14,565                   | 0                    | 415,496                   | 363,244   | 51,396    | 780,564        | 259,018 | 0        |
| Fayette Local School District                   | Fulton    | School | 0                      | 0                        | 2,020                | 262,566                   | 105,477   | 13,975    | 339,462        | 154,818 | 0        |
| Pettisville Local School District               | Fulton    | School | 166                    | 0                        | 22,316               | 185,218                   | 92,034    | 13,941    | 497,723        | 222,206 | 1,144    |
| Lockland Local School District                  | Hamilton  | School | 0                      | 0                        | 2,600                | 329,291                   | 207,884   | 213,868   | 721,539        | 275,366 | 3,925    |
| McComb Local School District                    | Hancock   | School | 0                      | 0                        | 596,529              | 190,719                   | 152,465   | 19,658    | 590,743        | 222,195 | 54       |
| Riverdale Local School District                 | Hancock   | School | 0                      | 11,786                   | 709,170              | 233,778                   | 282,378   | 68,745    | 611,198        | 283,618 | 37,248   |
| Bright Local School District                    | Highland  | School | 0                      | 1,245,602                | 0                    | 337,558                   | 170,691   | 39,448    | 482,123        | 190,520 | 4,539    |
| Benjamin Logan Local School District            | Logan     | School | 0                      | 0                        | 1,273,970            | 755,738                   | 367,800   | 57,419    | 1,377,745      | 489,256 | 0        |
| Coldwater Exempted Village School District      | Mercer    | School | 0                      | 0                        | 0                    | 401,707                   | 345,558   | 15,501    | 1,019,612      | 371,548 | 0        |
| Danbury Local School District                   | Ottawa    | School | 21,634                 | 0                        | 12,761               | 740,786                   | 187,082   | 65,791    | 754,243        | 393,468 | 0        |
| Paulding Exempted Village School District       | Paulding  | School | 0                      | 0                        | 1,693,466            | 871,050                   | 506,016   | 76,072    | 935,728        | 444,651 | 0        |
| Wayne Trace Local School District               | Paulding  | School | 0                      | 0                        | 8,741                | 481,723                   | 385,654   | 31,439    | 817,797        | 280,011 | 0        |
| College Corner Local School District            | Preble    | School | 0                      | 0                        | 0                    | 3,612                     | 196       | 17,666    | 61,029         | 70,041  | 0        |
| Eaton City School District                      | Preble    | School | 0                      | 0                        | 0                    | 1,239,163                 | 267,234   | 23,534    | 1,692,181      | 649,095 | 157      |
| National Trail Local School District            | Preble    | School | 13,404                 | 0                        | 0                    | 384,707                   | 306,307   | 80,583    | 816,904        | 392,228 | 0        |
| Preble Shawnee Local School District            | Preble    | School | 0                      | 0                        | 0                    | 788,486                   | 199,212   | 105,702   | 1,108,891      | 631,487 | 1,941    |
| Twin Valley Community Local School District     | Preble    | School | 0                      | 0                        | 0                    | 194,877                   | 210,619   | 96,368    | 660,205        | 271,974 | 0        |
| Miller City-New Cleveland Local School District | Putnam    | School | 0                      | 0                        | 0                    | 109,456                   | 111,539   | 57,397    | 290,911        | 15,444  | 0        |
| Lakota Local School District                    | Sandusky  | School | 0                      | 0                        | 1,805                | 873,776                   | 217,041   | 27,701    | 951,212        | 262,869 | 239,628  |
| Valley Local School District                    | Scioto    | School | 0                      | 0                        | 251,195              | 374,833                   | 143,029   | 49,464    | 612,850        | 243,163 | 0        |
| Crestview Local School District                 | Van Wert  | School | 0                      | 807,003                  | 190,365              | 469,102                   | 60,894    | 47,404    | 978,111        | 307,267 | 0        |
| Lebanon City School District                    | Warren    | School | 0                      | 0                        | 3,786,590            | 2,429,038                 | 1,093,815 | 48,521    | 3,118,840      | 899,030 | 0        |
| Orrville City School District                   | Wayne     | School | 0                      | 18,478                   | 241,455              | 516,079                   | 406,752   | 83,592    | 1,111,436      | 342,677 | 53,677   |
| Rittman Exempted Village School District        | Wayne     | School | 0                      | 0                        | 92,645               | 590,285                   | 359,459   | 50,021    | 753,664        | 273,246 | 0        |
| Bryan City School District                      | Williams  | School | 0                      | 24,919                   | 0                    | 1,050,475                 | 344,078   | 20,261    | 1,535,945      | 437,315 | 52,388   |
| Edgerton Local School District                  | Williams  | School | 0                      | 0                        | 24,427               | 292,416                   | 146,363   | 45,139    | 479,524        | 245,170 | 2,000    |
| Edon-Northwest Local School District            | Williams  | School | 0                      | 0                        | 0                    | 305,490                   | 66,326    | 13,420    | 468,408        | 188,918 | 374      |
| Millcreek-West Unity Local School District      | Williams  | School | 0                      | 2,734                    | 484,294              | 257,851                   | 63,007    | 31,275    | 609,875        | 174,786 | 0        |
| Montpelier Exempted Village School District     | Williams  | School | 0                      | 2,124                    | 605,133              | 547,277                   | 325,254   | 22,606    | 673,967        | 237,962 | 87       |
| North Central Local School District             | Williams  | School | 0                      | 60,413                   | 0                    | 292,924                   | 170,887   | 19,225    | 545,173        | 211,958 | 13,444   |
| Stryker Local School District                   | Williams  | School | 0                      | 11,284                   | 28,593               | 199,699                   | 46,225    | 15,891    | 460,068        | 191,143 | 11,979   |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements And Chnges In Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

| Disbursements (Continued)                       |           |        |                                             |                         |         |                                                  |                               |                   |
|-------------------------------------------------|-----------|--------|---------------------------------------------|-------------------------|---------|--------------------------------------------------|-------------------------------|-------------------|
| Current (Continued)                             |           |        |                                             |                         |         |                                                  |                               |                   |
| Support Services (Continued)                    |           |        |                                             |                         |         |                                                  |                               |                   |
| School                                          | County    | Type   | Operation<br>And<br>Maintenance<br>Of Plant | Pupil<br>Transportation | Central | Operation Of<br>Non<br>Instructional<br>Services | Extracurricular<br>Activities | Capital<br>Outlay |
| Hardin County Educational Service Center        | Hardin    | ESC    | 11,592                                      | 0                       | 80,264  | 0                                                | 0                             | 0                 |
| Logan Educational Service Center                | Logan     | ESC    | 13,060                                      | 0                       | 25,864  | 34,521                                           | 0                             | 0                 |
| Preble County Educational Service Center        | Preble    | ESC    | 122,026                                     | 387,720                 | 14,133  | 0                                                | 3,031                         | 0                 |
| Midwest Regional ESC                            | Shelby    | ESC    | 3,467                                       | 32,355                  | 23,174  | 164,516                                          | 7,525                         | 0                 |
| Warren County Educational Service Center        | Warren    | ESC    | 208,660                                     | 381                     | 240,940 | 0                                                | 0                             | 196,899           |
| Bath Local School District                      | Allen     | School | 1,606,647                                   | 774,393                 | 29,148  | 0                                                | 436,335                       | 0                 |
| Elida Local School District                     | Allen     | School | 1,870,467                                   | 959,055                 | 70,083  | 35,146                                           | 489,537                       | 435               |
| Urbana City School District                     | Champaign | School | 1,436,973                                   | 629,214                 | 64,786  | 124,110                                          | 370,132                       | 0                 |
| Crestline Exempted Village School District      | Crawford  | School | 719,563                                     | 417,028                 | 16,998  | 8,041                                            | 266,196                       | 103,669           |
| Central Local School District                   | Defiance  | School | 821,960                                     | 841,925                 | 188,869 | 0                                                | 285,083                       | 94,501            |
| Defiance City School District                   | Defiance  | School | 1,966,706                                   | 950,143                 | 71,409  | 0                                                | 570,124                       | 90,709            |
| Hicksville Exempted Village School District     | Defiance  | School | 767,092                                     | 291,444                 | 36,544  | 0                                                | 266,007                       | 11,338            |
| Fayette Local School District                   | Fulton    | School | 351,009                                     | 211,877                 | 11,420  | 0                                                | 133,800                       | 0                 |
| Pettisville Local School District               | Fulton    | School | 384,899                                     | 229,444                 | 60,134  | 0                                                | 219,191                       | 0                 |
| Lockland Local School District                  | Hamilton  | School | 801,638                                     | 13,818                  | 107,579 | 43,819                                           | 47,488                        | 0                 |
| McComb Local School District                    | Hancock   | School | 491,677                                     | 362,296                 | 0       | 0                                                | 198,933                       | 0                 |
| Riverdale Local School District                 | Hancock   | School | 1,080,919                                   | 633,891                 | 66,611  | 6,470                                            | 321,525                       | 0                 |
| Bright Local School District                    | Highland  | School | 601,284                                     | 702,429                 | 0       | 341                                              | 72,544                        | 2,767             |
| Benjamin Logan Local School District            | Logan     | School | 1,621,511                                   | 1,256,703               | 221,654 | 0                                                | 366,040                       | 0                 |
| Coldwater Exempted Village School District      | Mercer    | School | 892,774                                     | 352,307                 | 33,864  | 0                                                | 345,147                       | 770               |
| Danbury Local School District                   | Ottawa    | School | 1,002,617                                   | 501,458                 | 41,682  | 18,742                                           | 316,672                       | 0                 |
| Paulding Exempted Village School District       | Paulding  | School | 1,326,759                                   | 932,289                 | 0       | 120                                              | 347,796                       | 0                 |
| Wayne Trace Local School District               | Paulding  | School | 914,071                                     | 562,929                 | 7,248   | 0                                                | 277,572                       | 0                 |
| College Corner Local School District            | Preble    | School | 30,485                                      | 0                       | 4,941   | 5,000                                            | 0                             | 0                 |
| Eaton City School District                      | Preble    | School | 2,010,309                                   | 1,334,691               | 247,927 | 574                                              | 405,659                       | 1,220,756         |
| National Trail Local School District            | Preble    | School | 1,124,768                                   | 890,312                 | 54,611  | 0                                                | 118,069                       | 0                 |
| Preble Shawnee Local School District            | Preble    | School | 1,788,434                                   | 1,067,377               | 73,611  | 5,569                                            | 263,655                       | 0                 |
| Twin Valley Community Local School District     | Preble    | School | 820,031                                     | 482,282                 | 69,789  | 0                                                | 220,717                       | 0                 |
| Miller City-New Cleveland Local School District | Putnam    | School | 704,321                                     | 253,282                 | 590     | 51,933                                           | 116,888                       | 0                 |
| Lakota Local School District                    | Sandusky  | School | 1,002,824                                   | 752,857                 | 510     | 0                                                | 256,301                       | 0                 |
| Valley Local School District                    | Scioto    | School | 1,033,679                                   | 848,139                 | 296,433 | 96                                               | 201,250                       | 375               |
| Crestview Local School District                 | Van Wert  | School | 772,227                                     | 336,278                 | 288,161 | 49,818                                           | 242,960                       | 0                 |
| Lebanon City School District                    | Warren    | School | 3,509,674                                   | 4,891,002               | 479,935 | 984                                              | 750,896                       | 0                 |
| Orrville City School District                   | Wayne     | School | 1,323,251                                   | 553,935                 | 0       | 250,556                                          | 0                             | 0                 |
| Rittman Exempted Village School District        | Wayne     | School | 959,734                                     | 280,550                 | 0       | 0                                                | 175,497                       | 0                 |
| Bryan City School District                      | Williams  | School | 1,413,805                                   | 703,476                 | 331,035 | 0                                                | 536,062                       | 0                 |
| Edgerton Local School District                  | Williams  | School | 644,062                                     | 253,042                 | 141,207 | 116                                              | 180,764                       | 0                 |
| Edon-Northwest Local School District            | Williams  | School | 591,960                                     | 310,106                 | 129,550 | 101,684                                          | 169,982                       | 0                 |
| Millcreek-West Unity Local School District      | Williams  | School | 594,055                                     | 342,495                 | 124,978 | 0                                                | 173,383                       | 0                 |
| Montpelier Exempted Village School District     | Williams  | School | 917,046                                     | 405,500                 | 107,360 | 12,604                                           | 313,783                       | 0                 |
| North Central Local School District             | Williams  | School | 554,389                                     | 313,698                 | 105,594 | 0                                                | 171,959                       | 0                 |
| Stryker Local School District                   | Williams  | School | 353,442                                     | 134,840                 | 38,295  | 0                                                | 99,515                        | 0                 |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements And Chnges In Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

| Disbursements (Continued)                       |           |        |                         |                                   |                           |                          |                        |                            |             | Excess Of<br>Receipts Over<br>Under<br>Disbursements |
|-------------------------------------------------|-----------|--------|-------------------------|-----------------------------------|---------------------------|--------------------------|------------------------|----------------------------|-------------|------------------------------------------------------|
| Debt Service                                    |           |        |                         |                                   |                           |                          |                        |                            |             |                                                      |
| School                                          | County    | Type   | Principal<br>Retirement | Interest And<br>Fiscal<br>Charges | Bond<br>Issuance<br>Costs | Other<br>Debt<br>Service | Other<br>Disbursements | * Total<br>Disbursements * |             |                                                      |
| Hardin County Educational Service Center        | Hardin    | ESC    | 0                       | 0                                 | 0                         | 0                        | 0                      | 1,242,728                  | (105,533)   |                                                      |
| Logan Educational Service Center                | Logan     | ESC    | 0                       | 0                                 | 0                         | 0                        | 0                      | 2,673,544                  | 286,230     |                                                      |
| Preble County Educational Service Center        | Preble    | ESC    | 37,000                  | 60,292                            | 0                         | 0                        | 0                      | 4,417,071                  | 333,578     |                                                      |
| Midwest Regional ESC                            | Shelby    | ESC    | 13,640                  | 2,031                             | 0                         | 0                        | 0                      | 3,051,364                  | 222,151     |                                                      |
| Warren County Educational Service Center        | Warren    | ESC    | 0                       | 0                                 | 0                         | 0                        | 0                      | 18,452,857                 | 2,206,285   |                                                      |
| Bath Local School District                      | Allen     | School | 40,000                  | 9,157                             | 0                         | 0                        | 0                      | 14,915,697                 | 203,074     |                                                      |
| Elida Local School District                     | Allen     | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 20,282,480                 | 166,282     |                                                      |
| Urbana City School District                     | Champaign | School | 335,609                 | 14,307                            | 0                         | 0                        | 0                      | 21,320,447                 | 1,528,076   |                                                      |
| Crestline Exempted Village School District      | Crawford  | School | 133,000                 | 141,969                           | 0                         | 0                        | 0                      | 8,105,726                  | (705,002)   |                                                      |
| Central Local School District                   | Defiance  | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 10,788,608                 | (164,345)   |                                                      |
| Defiance City School District                   | Defiance  | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 22,134,528                 | 1,852,482   |                                                      |
| Hicksville Exempted Village School District     | Defiance  | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 8,354,880                  | 183,511     |                                                      |
| Fayette Local School District                   | Fulton    | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 4,203,914                  | 265,636     |                                                      |
| Pettisville Local School District               | Fulton    | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 4,643,489                  | 32,308      |                                                      |
| Lockland Local School District                  | Hamilton  | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 6,699,083                  | 181,011     |                                                      |
| McComb Local School District                    | Hancock   | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 7,174,432                  | 487,258     |                                                      |
| Riverdale Local School District                 | Hancock   | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 9,879,619                  | 785,146     |                                                      |
| Bright Local School District                    | Highland  | School | 0                       | 269                               | 0                         | 0                        | 0                      | 7,559,000                  | (146,501)   |                                                      |
| Benjamin Logan Local School District            | Logan     | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 16,908,735                 | 714,982     |                                                      |
| Coldwater Exempted Village School District      | Mercer    | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 12,402,112                 | 865,182     |                                                      |
| Danbury Local School District                   | Ottawa    | School | 60,000                  | 13,050                            | 0                         | 0                        | 25,145                 | 9,629,715                  | 357,613     |                                                      |
| Paulding Exempted Village School District       | Paulding  | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 15,206,223                 | 749,937     |                                                      |
| Wayne Trace Local School District               | Paulding  | School | 242,453                 | 0                                 | 0                         | 0                        | 0                      | 9,358,483                  | 1,345,445   |                                                      |
| College Corner Local School District            | Preble    | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 1,162,074                  | 26,681      |                                                      |
| Eaton City School District                      | Preble    | School | 0                       | 119,953                           | 0                         | 0                        | 0                      | 21,277,865                 | (1,307,626) |                                                      |
| National Trail Local School District            | Preble    | School | 56,000                  | 13,210                            | 0                         | 0                        | 0                      | 10,133,774                 | 754,024     |                                                      |
| Preble Shawnee Local School District            | Preble    | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 12,567,138                 | 1,665,026   |                                                      |
| Twin Valley Community Local School District     | Preble    | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 7,792,769                  | 421,865     |                                                      |
| Miller City-New Cleveland Local School District | Putnam    | School | 62,927                  | 26,535                            | 0                         | 0                        | 0                      | 4,594,817                  | (91,665)    |                                                      |
| Lakota Local School District                    | Sandusky  | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 10,444,301                 | 1,132,913   |                                                      |
| Valley Local School District                    | Scioto    | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 9,588,131                  | 1,356,482   |                                                      |
| Crestview Local School District                 | Van Wert  | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 9,352,032                  | 1,160,922   |                                                      |
| Lebanon City School District                    | Warren    | School | 313,000                 | 164,803                           | 500                       | 0                        | 1,079                  | 44,665,178                 | 1,437,729   |                                                      |
| Orrville City School District                   | Wayne     | School | 43,322                  | 0                                 | 0                         | 0                        | 0                      | 14,583,834                 | 1,714,335   |                                                      |
| Rittman Exempted Village School District        | Wayne     | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 9,797,981                  | (632,024)   |                                                      |
| Bryan City School District                      | Williams  | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 18,426,510                 | 639,169     |                                                      |
| Edgerton Local School District                  | Williams  | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 5,601,532                  | 90,763      |                                                      |
| Edon-Northwest Local School District            | Williams  | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 5,564,826                  | (415,905)   |                                                      |
| Millcreek-West Unity Local School District      | Williams  | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 5,982,943                  | 230,366     |                                                      |
| Montpelier Exempted Village School District     | Williams  | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 8,425,080                  | 985,993     |                                                      |
| North Central Local School District             | Williams  | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 6,486,597                  | 196,919     |                                                      |
| Stryker Local School District                   | Williams  | School | 0                       | 0                                 | 0                         | 0                        | 0                      | 4,207,064                  | 544,099     |                                                      |



**Summary of Unaudited Data from the Statement of Receipts, Disbursements And Chnges In Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

| Other Financing Sources (Uses)                  |           |        |            |            |            |          |        |          |          |            |           |             |              |
|-------------------------------------------------|-----------|--------|------------|------------|------------|----------|--------|----------|----------|------------|-----------|-------------|--------------|
| School                                          | County    | Type   | Proceeds   | Inception  | General    | Refundin | Energy | Other    | Premium  | Payment To | Advances  | Advances    |              |
|                                                 |           |        | From Sale  |            | Obligation |          |        |          |          | g Bonds    |           |             | Conservation |
|                                                 |           |        | Of Capital | Of Capital | Bonds      | g Bonds  | Notes  | Proceeds | Issuance | Agent      |           |             |              |
|                                                 |           |        | Assets     | Lease      | Issued     | Issued   | Issued |          |          |            |           |             |              |
| Hardin County Educational Service Center        | Hardin    | ESC    | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | (17,391)    |              |
| Logan Educational Service Center                | Logan     | ESC    | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | 0           |              |
| Preble County Educational Service Center        | Preble    | ESC    | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | 0           |              |
| Midwest Regional ESC                            | Shelby    | ESC    | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 87,882    | (6,087)     |              |
| Warren County Educational Service Center        | Warren    | ESC    | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 216,763   | (159,925)   |              |
| Bath Local School District                      | Allen     | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 6,000     | (6,000)     |              |
| Elida Local School District                     | Allen     | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 9,073     | 0           |              |
| Urbana City School District                     | Champaign | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 239,564   | (66,034)    |              |
| Crestline Exempted Village School District      | Crawford  | School | 30,984     | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | (86,175)    |              |
| Central Local School District                   | Defiance  | School | 3,960      | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | 0           |              |
| Defiance City School District                   | Defiance  | School | 131,764    | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | 0           |              |
| Hicksville Exempted Village School District     | Defiance  | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | (96,831)    |              |
| Fayette Local School District                   | Fulton    | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | 0           |              |
| Pettisville Local School District               | Fulton    | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | (350,000)   |              |
| Lockland Local School District                  | Hamilton  | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | 0           |              |
| McComb Local School District                    | Hancock   | School | 46,689     | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | 0           |              |
| Riverdale Local School District                 | Hancock   | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | (10,485)    |              |
| Bright Local School District                    | Highland  | School | 788        | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | 0           |              |
| Benjamin Logan Local School District            | Logan     | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | 0           |              |
| Coldwater Exempted Village School District      | Mercer    | School | 4,013      | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 15,000    | (11,652)    |              |
| Danbury Local School District                   | Ottawa    | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 17,405    | (37,562)    |              |
| Paulding Exempted Village School District       | Paulding  | School | 30         | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 2,636     | (9,600)     |              |
| Wayne Trace Local School District               | Paulding  | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 16,871    | (71,780)    |              |
| College Corner Local School District            | Preble    | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | 0           |              |
| Eaton City School District                      | Preble    | School | 184,321    | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 120,000   | (769,511)   |              |
| National Trail Local School District            | Preble    | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 2,592     | (4,000)     |              |
| Preble Shawnee Local School District            | Preble    | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 125,148   | (456,000)   |              |
| Twin Valley Community Local School District     | Preble    | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 5,565     | 0           |              |
| Miller City-New Cleveland Local School District | Putnam    | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | 0           |              |
| Lakota Local School District                    | Sandusky  | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 255,549   | (12,153)    |              |
| Valley Local School District                    | Scioto    | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | 0           |              |
| Crestview Local School District                 | Van Wert  | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | 0           |              |
| Lebanon City School District                    | Warren    | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 1,519,999 | (1,673,546) |              |
| Orrville City School District                   | Wayne     | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | 0           |              |
| Rittman Exempted Village School District        | Wayne     | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 860,000   | 0           |              |
| Bryan City School District                      | Williams  | School | 2,000      | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | 0           |              |
| Edgerton Local School District                  | Williams  | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | 0           |              |
| Edon-Northwest Local School District            | Williams  | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | 0           |              |
| Millcreek-West Unity Local School District      | Williams  | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | 0           |              |
| Montpelier Exempted Village School District     | Williams  | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | (100,000)   |              |
| North Central Local School District             | Williams  | School | 100        | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 0         | 0           |              |
| Stryker Local School District                   | Williams  | School | 0          | 0          | 0          | 0        | 0      | 0        | 0        | 0          | 31,807    | 0           |              |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements And Chnges In Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

| Other Financing Sources (Uses) (Continued)      |           |        |                  |                  |                               |                            |                                                 | Special And Extraordinary Items |                       |                                                    |
|-------------------------------------------------|-----------|--------|------------------|------------------|-------------------------------|----------------------------|-------------------------------------------------|---------------------------------|-----------------------|----------------------------------------------------|
| School                                          | County    | Type   | Transfer<br>s In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing<br>Sources<br>Uses * | Special<br>Item                 | Extraordinary<br>Item | * Total Special<br>And<br>Extraordinary<br>Items * |
| Hardin County Educational Service Center        | Hardin    | ESC    | 0                | 0                | 0                             | 0                          | (17,391)                                        | 0                               | 0                     | 0                                                  |
| Logan Educational Service Center                | Logan     | ESC    | 0                | 0                | 0                             | 0                          | 0                                               | 0                               | 0                     | 0                                                  |
| Preble County Educational Service Center        | Preble    | ESC    | 0                | 0                | 0                             | 0                          | 0                                               | 0                               | 0                     | 0                                                  |
| Midwest Regional ESC                            | Shelby    | ESC    | 36,837           | 0                | 0                             | 0                          | 118,632                                         | 0                               | 0                     | 0                                                  |
| Warren County Educational Service Center        | Warren    | ESC    | 0                | (110,048)        | 0                             | 0                          | (53,210)                                        | 0                               | 0                     | 0                                                  |
| Bath Local School District                      | Allen     | School | 0                | (3,664)          | 36,407                        | (11,580)                   | 21,163                                          | 0                               | 0                     | 0                                                  |
| Elida Local School District                     | Allen     | School | 0                | 0                | 0                             | 0                          | 9,073                                           | 0                               | 0                     | 0                                                  |
| Urbana City School District                     | Champaign | School | 0                | 0                | 0                             | 0                          | 173,530                                         | 0                               | 0                     | 0                                                  |
| Crestline Exempted Village School District      | Crawford  | School | 71,268           | 0                | 0                             | 0                          | 16,077                                          | 0                               | 0                     | 0                                                  |
| Central Local School District                   | Defiance  | School | 0                | 0                | 35,462                        | 0                          | 39,422                                          | 0                               | 0                     | 0                                                  |
| Defiance City School District                   | Defiance  | School | 0                | 0                | 9,293                         | 0                          | 141,057                                         | 0                               | 0                     | 0                                                  |
| Hicksville Exempted Village School District     | Defiance  | School | 0                | 0                | 62,932                        | (16,003)                   | (49,902)                                        | 0                               | 0                     | 0                                                  |
| Fayette Local School District                   | Fulton    | School | 0                | 0                | 19,650                        | 0                          | 19,650                                          | 0                               | 0                     | 0                                                  |
| Pettisville Local School District               | Fulton    | School | 0                | 0                | 36,402                        | 0                          | (313,598)                                       | 0                               | 0                     | 0                                                  |
| Lockland Local School District                  | Hamilton  | School | 0                | (375,531)        | 0                             | 0                          | (375,531)                                       | 0                               | 0                     | 0                                                  |
| McComb Local School District                    | Hancock   | School | 0                | (45,000)         | 12,062                        | 0                          | 13,751                                          | 0                               | 0                     | 0                                                  |
| Riverdale Local School District                 | Hancock   | School | 0                | (33,354)         | 0                             | 0                          | (43,839)                                        | 0                               | 0                     | 0                                                  |
| Bright Local School District                    | Highland  | School | 0                | (25,200)         | 88,034                        | 0                          | 63,622                                          | 0                               | 0                     | 0                                                  |
| Benjamin Logan Local School District            | Logan     | School | 0                | (90,000)         | 0                             | 0                          | (90,000)                                        | 0                               | 0                     | 0                                                  |
| Coldwater Exempted Village School District      | Mercer    | School | 0                | 0                | 0                             | 0                          | 7,361                                           | 0                               | 0                     | 0                                                  |
| Danbury Local School District                   | Ottawa    | School | 0                | (85,000)         | 0                             | 0                          | (105,157)                                       | 0                               | 0                     | 0                                                  |
| Paulding Exempted Village School District       | Paulding  | School | 0                | 0                | 122,228                       | 0                          | 115,294                                         | 0                               | 0                     | 0                                                  |
| Wayne Trace Local School District               | Paulding  | School | 0                | (235,344)        | 0                             | 0                          | (290,253)                                       | 0                               | 0                     | 0                                                  |
| College Corner Local School District            | Preble    | School | 0                | 0                | 0                             | 0                          | 0                                               | 0                               | 0                     | 0                                                  |
| Eaton City School District                      | Preble    | School | 0                | (800,286)        | 0                             | 0                          | (1,265,476)                                     | 0                               | 0                     | 0                                                  |
| National Trail Local School District            | Preble    | School | 0                | 0                | 0                             | 0                          | (1,408)                                         | 0                               | 0                     | 0                                                  |
| Preble Shawnee Local School District            | Preble    | School | 0                | (72,833)         | 0                             | 0                          | (403,685)                                       | 0                               | 0                     | 0                                                  |
| Twin Valley Community Local School District     | Preble    | School | 0                | (25,000)         | 0                             | 0                          | (19,435)                                        | 0                               | 0                     | 0                                                  |
| Miller City-New Cleveland Local School District | Putnam    | School | 0                | 0                | 0                             | 0                          | 0                                               | 0                               | 0                     | 0                                                  |
| Lakota Local School District                    | Sandusky  | School | 0                | (642,470)        | 0                             | 0                          | (399,074)                                       | 0                               | 0                     | 0                                                  |
| Valley Local School District                    | Scioto    | School | 0                | 0                | 145,565                       | 0                          | 145,565                                         | 0                               | 0                     | 0                                                  |
| Crestview Local School District                 | Van Wert  | School | 0                | (1,000)          | 17,329                        | (2,308)                    | 14,021                                          | 0                               | 0                     | 0                                                  |
| Lebanon City School District                    | Warren    | School | 7,777            | (7,777)          | 610,632                       | 0                          | 457,085                                         | 0                               | 0                     | 0                                                  |
| Orrville City School District                   | Wayne     | School | 0                | 0                | 0                             | 0                          | 0                                               | 0                               | 0                     | 0                                                  |
| Rittman Exempted Village School District        | Wayne     | School | 0                | 0                | 0                             | 0                          | 860,000                                         | 0                               | 0                     | 0                                                  |
| Bryan City School District                      | Williams  | School | 0                | 0                | 56,424                        | (44,966)                   | 13,458                                          | 0                               | 0                     | 0                                                  |
| Edgerton Local School District                  | Williams  | School | 0                | 0                | 12,343                        | (14)                       | 12,329                                          | 0                               | 0                     | 0                                                  |
| Edon-Northwest Local School District            | Williams  | School | 0                | 0                | 13,203                        | 0                          | 13,203                                          | 0                               | 0                     | 0                                                  |
| Millcreek-West Unity Local School District      | Williams  | School | 0                | 0                | 12,884                        | 0                          | 12,884                                          | 0                               | 0                     | 0                                                  |
| Montpelier Exempted Village School District     | Williams  | School | 0                | (513)            | 20,937                        | (31,464)                   | (111,040)                                       | 0                               | 0                     | 0                                                  |
| North Central Local School District             | Williams  | School | 0                | 0                | 38,437                        | 0                          | 38,537                                          | 0                               | 0                     | 0                                                  |
| Stryker Local School District                   | Williams  | School | 0                | (10,000)         | 23,691                        | 0                          | 45,498                                          | 0                               | 0                     | 0                                                  |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements And Chnges In Fund Balances - Governmental Funds - General**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

| Fund Balance                                    |           |        |                                |                      |                                                           |                |
|-------------------------------------------------|-----------|--------|--------------------------------|----------------------|-----------------------------------------------------------|----------------|
| School                                          | County    | Type   | Net Change In<br>Fund Balances | Beginning Of<br>Year | Increase<br>Decrease In<br>Inventory Or<br>Prepaid Assets | End Of<br>Year |
| Hardin County Educational Service Center        | Hardin    | ESC    | (122,924)                      | 1,270,499            | 0                                                         | 1,147,575      |
| Logan Educational Service Center                | Logan     | ESC    | 286,230                        | 0                    | 719,122                                                   | 1,005,352      |
| Preble County Educational Service Center        | Preble    | ESC    | 333,578                        | 453,786              | 0                                                         | 787,364        |
| Midwest Regional ESC                            | Shelby    | ESC    | 340,783                        | 705,290              | 0                                                         | 1,046,073      |
| Warren County Educational Service Center        | Warren    | ESC    | 2,153,075                      | 5,002,563            | 0                                                         | 7,155,638      |
| Bath Local School District                      | Allen     | School | 224,237                        | 10,465,505           | 0                                                         | 10,689,742     |
| Elida Local School District                     | Allen     | School | 175,355                        | 2,003,658            | 0                                                         | 2,179,013      |
| Urbana City School District                     | Champaign | School | 1,701,606                      | 2,651,062            | 0                                                         | 4,352,668      |
| Crestline Exempted Village School District      | Crawford  | School | (688,925)                      | 2,260,167            | 0                                                         | 1,571,242      |
| Central Local School District                   | Defiance  | School | (124,923)                      | 2,507,822            | 0                                                         | 2,382,899      |
| Defiance City School District                   | Defiance  | School | 1,993,539                      | 4,817,420            | 0                                                         | 6,810,959      |
| Hicksville Exempted Village School District     | Defiance  | School | 133,609                        | 4,584,045            | 0                                                         | 4,717,654      |
| Fayette Local School District                   | Fulton    | School | 285,286                        | 1,436,379            | 0                                                         | 1,721,665      |
| Pettisville Local School District               | Fulton    | School | (281,290)                      | 1,372,667            | 0                                                         | 1,091,377      |
| Lockland Local School District                  | Hamilton  | School | (194,520)                      | 1,154,121            | 0                                                         | 959,601        |
| McComb Local School District                    | Hancock   | School | 501,009                        | 2,465,822            | 0                                                         | 2,966,831      |
| Riverdale Local School District                 | Hancock   | School | 741,307                        | 669,443              | 0                                                         | 1,410,750      |
| Bright Local School District                    | Highland  | School | (82,879)                       | 1,651,530            | 0                                                         | 1,568,651      |
| Benjamin Logan Local School District            | Logan     | School | 624,982                        | 4,608,532            | 0                                                         | 5,233,514      |
| Coldwater Exempted Village School District      | Mercer    | School | 872,543                        | 3,169,120            | 0                                                         | 4,041,663      |
| Danbury Local School District                   | Ottawa    | School | 252,456                        | 2,728,053            | 0                                                         | 2,980,509      |
| Paulding Exempted Village School District       | Paulding  | School | 865,231                        | 5,485,772            | 0                                                         | 6,351,003      |
| Wayne Trace Local School District               | Paulding  | School | 1,055,192                      | 6,072,865            | 0                                                         | 7,128,057      |
| College Corner Local School District            | Preble    | School | 26,681                         | 2,328,159            | 0                                                         | 2,354,840      |
| Eaton City School District                      | Preble    | School | (2,573,102)                    | 12,197,129           | 0                                                         | 9,624,027      |
| National Trail Local School District            | Preble    | School | 752,616                        | 2,376,023            | 0                                                         | 3,128,639      |
| Preble Shawnee Local School District            | Preble    | School | 1,261,341                      | 8,548,757            | 0                                                         | 9,810,098      |
| Twin Valley Community Local School District     | Preble    | School | 402,430                        | 729,276              | 0                                                         | 1,131,706      |
| Miller City-New Cleveland Local School District | Putnam    | School | (91,665)                       | 2,159,552            | 0                                                         | 2,067,887      |
| Lakota Local School District                    | Sandusky  | School | 733,839                        | 2,087,220            | 0                                                         | 2,821,059      |
| Valley Local School District                    | Scioto    | School | 1,502,047                      | 1,030,013            | 0                                                         | 2,532,060      |
| Crestview Local School District                 | Van Wert  | School | 1,174,943                      | 2,922,850            | 0                                                         | 4,097,793      |
| Lebanon City School District                    | Warren    | School | 1,894,814                      | 8,922,895            | 0                                                         | 10,817,709     |
| Orrville City School District                   | Wayne     | School | 1,714,335                      | 1,400,514            | 0                                                         | 3,114,849      |
| Rittman Exempted Village School District        | Wayne     | School | 227,976                        | 1,305,720            | 0                                                         | 1,533,696      |
| Bryan City School District                      | Williams  | School | 652,627                        | 9,772,151            | 0                                                         | 10,424,778     |
| Edgerton Local School District                  | Williams  | School | 103,092                        | 737,856              | 0                                                         | 840,948        |
| Edon-Northwest Local School District            | Williams  | School | (402,702)                      | 2,091,232            | 0                                                         | 1,688,530      |
| Millcreek-West Unity Local School District      | Williams  | School | 243,250                        | 1,629,912            | 0                                                         | 1,873,162      |
| Montpelier Exempted Village School District     | Williams  | School | 874,953                        | 603,266              | 0                                                         | 1,478,219      |
| North Central Local School District             | Williams  | School | 235,456                        | 1,570,300            | 0                                                         | 1,805,756      |
| Stryker Local School District                   | Williams  | School | 589,597                        | 1,691,336            | 0                                                         | 2,280,933      |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements And Chnges In Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

| Receipts                                        |           |        |                |              |                   |                     |                  |                            |         |                      |                             |
|-------------------------------------------------|-----------|--------|----------------|--------------|-------------------|---------------------|------------------|----------------------------|---------|----------------------|-----------------------------|
| School                                          | County    | Type   | Property Taxes | Income Taxes | Intergovernmental | Investment Earnings | Tuition And Fees | Extracurricular Activities | Rentals | Charges For Services | Contributions And Donations |
| Hardin County Educational Service Center        | Hardin    | ESC    | 0              | 0            | 235,533           | 1,114               | 1,040,781        | 0                          | 0       | 39,323               | 0                           |
| Logan Educational Service Center                | Logan     | ESC    | 0              | 0            | 433,953           | 0                   | 3,923,486        | 520                        | 0       | 0                    | 17,948                      |
| Preble County Educational Service Center        | Preble    | ESC    | 0              | 0            | 858,535           | 227                 | 4,218,408        | 0                          | 25,819  | 201,533              | 1,841                       |
| Midwest Regional ESC                            | Shelby    | ESC    | 0              | 0            | 1,761,312         | 3,314               | 0                | 0                          | 0       | 0                    | 10,499                      |
| Warren County Educational Service Center        | Warren    | ESC    | 0              | 0            | 1,984,726         | 3,894               | 3,226,305        | 5,669                      | 0       | 16,757,793           | 0                           |
| Bath Local School District                      | Allen     | School | 8,628,097      | 0            | 8,838,895         | 126,574             | 1,340,159        | 266,718                    | 0       | 366,633              | 0                           |
| Elida Local School District                     | Allen     | School | 11,670,483     | 0            | 11,560,108        | 21,907              | 1,803,035        | 291,407                    | 30,906  | 423,815              | 16,146                      |
| Urbana City School District                     | Champaign | School | 8,794,911      | 0            | 15,848,873        | 25,886              | 850,765          | 430,513                    | 14,917  | 306,189              | 28,772                      |
| Crestline Exempted Village School District      | Crawford  | School | 2,662,013      | 193,034      | 5,941,856         | 49,794              | 274,397          | 67,676                     | 2,435   | 10,754               | 135,059                     |
| Central Local School District                   | Defiance  | School | 2,911,361      | 896,875      | 7,490,397         | 2,460               | 493,256          | 182,416                    | 1,492   | 232,092              | 44,897                      |
| Defiance City School District                   | Defiance  | School | 6,670,026      | 1,647,556    | 16,690,954        | 44,711              | 1,581,747        | 332,960                    | 32,718  | 350,884              | 33,867                      |
| Hicksville Exempted Village School District     | Defiance  | School | 2,304,573      | 1,449,354    | 6,026,122         | 26,805              | 523,935          | 163,063                    | 240     | 166,917              | 18,312                      |
| Fayette Local School District                   | Fulton    | School | 1,329,676      | 443,539      | 6,580,086         | 12,120              | 127,492          | 100,133                    | 160     | 70,744               | 4,083                       |
| Pettisville Local School District               | Fulton    | School | 1,455,358      | 488,056      | 2,353,154         | 3,959               | 1,092,525        | 131,501                    | 646     | 158,222              | 4,495                       |
| Lockland Local School District                  | Hamilton  | School | 2,610,324      | 0            | 4,586,019         | 6,085               | 502,102          | 0                          | 0       | 84,778               | 0                           |
| McComb Local School District                    | Hancock   | School | 2,102,770      | 1,276,788    | 4,854,446         | 12,400              | 298,452          | 120,420                    | 200     | 92,937               | 66,708                      |
| Riverdale Local School District                 | Hancock   | School | 2,699,012      | 1,379,991    | 6,933,488         | 7,795               | 544,226          | 125,169                    | 12,525  | 179,072              | 100                         |
| Bright Local School District                    | Highland  | School | 1,534,809      | 0            | 5,913,539         | 2,073               | 798,516          | 29,266                     | 8,504   | 104,117              | 37,368                      |
| Benjamin Logan Local School District            | Logan     | School | 7,857,694      | 0            | 9,474,389         | 21,484              | 1,281,947        | 246,075                    | 0       | 441,843              | 57,535                      |
| Coldwater Exempted Village School District      | Mercer    | School | 4,045,938      | 857,224      | 8,631,632         | 16,666              | 798,837          | 334,688                    | 4,318   | 460,827              | 22,666                      |
| Danbury Local School District                   | Ottawa    | School | 7,876,406      | 0            | 2,022,446         | 15,090              | 401,186          | 97,913                     | 213     | 105,141              | 33,686                      |
| Paulding Exempted Village School District       | Paulding  | School | 4,494,362      | 1,837,104    | 12,306,512        | 34,161              | 315,318          | 224,712                    | 27,419  | 256,919              | 253,085                     |
| Wayne Trace Local School District               | Paulding  | School | 3,850,351      | 1,541,267    | 6,426,633         | 55,853              | 512,518          | 293,857                    | 75      | 210,647              | 17,827                      |
| College Corner Local School District            | Preble    | School | 297,326        | 0            | 691,205           | 7,045               | 135,582          | 0                          | 0       | 0                    | 0                           |
| Eaton City School District                      | Preble    | School | 12,260,897     | 0            | 11,485,431        | 29,767              | 396,664          | 297,989                    | 0       | 0                    | 2,878,458                   |
| National Trail Local School District            | Preble    | School | 2,692,832      | 2,122,702    | 6,681,375         | 5,950               | 475,053          | 246,099                    | 8,385   | 165,354              | 469,334                     |
| Preble Shawnee Local School District            | Preble    | School | 3,139,741      | 3,068,528    | 9,058,270         | 33,697              | 304,551          | 100,498                    | 0       | 325,343              | 24,006                      |
| Twin Valley Community Local School District     | Preble    | School | 2,715,970      | 932,267      | 5,100,039         | 1,855               | 475,512          | 166,777                    | 46,204  | 158,248              | 15,430                      |
| Miller City-New Cleveland Local School District | Putnam    | School | 992,661        | 627,312      | 2,640,103         | 4,131               | 554,706          | 90,599                     | 6,050   | 157,703              | 3,617                       |
| Lakota Local School District                    | Sandusky  | School | 3,603,584      | 2,136,633    | 8,126,152         | 7,101               | 712,365          | 51,905                     | 0       | 177,737              | 0                           |
| Valley Local School District                    | Scioto    | School | 1,342,825      | 0            | 9,067,430         | 50,281              | 1,418,550        | 90,671                     | 520     | 234,620              | 24,716                      |
| Crestview Local School District                 | Van Wert  | School | 3,049,498      | 1,112,668    | 5,612,653         | 27,340              | 858,612          | 356,178                    | 11,407  | 187,101              | 14,010                      |
| Lebanon City School District                    | Warren    | School | 28,217,381     | 0            | 25,029,372        | 24,862              | 665,132          | 544,028                    | 125,093 | 873,022              | 55,938                      |
| Orrville City School District                   | Wayne     | School | 9,470,459      | 0            | 9,904,540         | 488                 | 422,782          | 300,357                    | 7,775   | 263,319              | 12,079                      |
| Rittman Exempted Village School District        | Wayne     | School | 3,606,328      | 0            | 6,774,632         | 8,198               | 324,260          | 54,761                     | 43,385  | 203,357              | 67,775                      |
| Bryan City School District                      | Williams  | School | 8,490,022      | 2,891,391    | 10,168,004        | 81,952              | 1,019,367        | 319,937                    | 122,182 | 356,069              | 23,754                      |
| Edgerton Local School District                  | Williams  | School | 2,006,499      | 815,000      | 3,913,779         | 3,634               | 307,580          | 95,157                     | 0       | 103,525              | 0                           |
| Edon-Northwest Local School District            | Williams  | School | 1,658,445      | 0            | 4,038,722         | 17,201              | 402,240          | 116,115                    | 0       | 200,564              | 13,754                      |
| Millcreek-West Unity Local School District      | Williams  | School | 2,089,721      | 732,110      | 3,998,007         | 8,884               | 442,251          | 140,591                    | 0       | 108,249              | 6,020                       |
| Montpelier Exempted Village School District     | Williams  | School | 2,384,322      | 1,134,376    | 6,886,108         | 6,511               | 429,907          | 112,403                    | 886     | 182,720              | 57,235                      |
| North Central Local School District             | Williams  | School | 2,764,628      | 0            | 4,474,319         | 2,834               | 174,985          | 81,770                     | 7,200   | 53,574               | 1,440                       |
| Stryker Local School District                   | Williams  | School | 1,941,913      | 850,171      | 3,292,580         | 4,495               | 164,486          | 78,180                     | 2,811   | 98,877               | 4,942                       |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements And Chnges In Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

**Receipts (Continued)**

| School                                          | County    | Type   | Payment In    |               | Other Receipts | * Total Receipts * |
|-------------------------------------------------|-----------|--------|---------------|---------------|----------------|--------------------|
|                                                 |           |        | Lieu Of Taxes | Miscellaneous |                |                    |
| Hardin County Educational Service Center        | Hardin    | ESC    | 0             | 0             | 21,162         | 1,337,913          |
| Logan Educational Service Center                | Logan     | ESC    | 0             | 0             | 220,879        | 4,596,786          |
| Preble County Educational Service Center        | Preble    | ESC    | 0             | 27,326        | 0              | 5,333,689          |
| Midwest Regional ESC                            | Shelby    | ESC    | 0             | 2,839,440     | 130,568        | 4,745,133          |
| Warren County Educational Service Center        | Warren    | ESC    | 0             | 0             | 301,635        | 22,280,022         |
| Bath Local School District                      | Allen     | School | 0             | 94,123        | 0              | 19,661,199         |
| Elida Local School District                     | Allen     | School | 0             | 313,883       | 0              | 26,131,690         |
| Urbana City School District                     | Champaign | School | 1,279         | 52,315        | 53,456         | 26,407,876         |
| Crestline Exempted Village School District      | Crawford  | School | 0             | 64,870        | 0              | 9,401,888          |
| Central Local School District                   | Defiance  | School | 0             | 14,064        | 0              | 12,269,310         |
| Defiance City School District                   | Defiance  | School | 0             | 89,271        | 0              | 27,474,694         |
| Hicksville Exempted Village School District     | Defiance  | School | 0             | 6,637         | 0              | 10,685,958         |
| Fayette Local School District                   | Fulton    | School | 0             | 33,290        | 0              | 8,701,323          |
| Pettisville Local School District               | Fulton    | School | 0             | 32,152        | 0              | 5,720,068          |
| Lockland Local School District                  | Hamilton  | School | 0             | 264,660       | 0              | 8,053,968          |
| McComb Local School District                    | Hancock   | School | 0             | 7,313         | 0              | 8,832,434          |
| Riverdale Local School District                 | Hancock   | School | 0             | 80,776        | 0              | 11,962,154         |
| Bright Local School District                    | Highland  | School | 0             | 28,808        | 0              | 8,457,000          |
| Benjamin Logan Local School District            | Logan     | School | 0             | 116,237       | 302,294        | 19,799,498         |
| Coldwater Exempted Village School District      | Mercer    | School | 1,500         | 127,432       | 0              | 15,301,728         |
| Danbury Local School District                   | Ottawa    | School | 0             | 10,987        | 44,401         | 10,607,469         |
| Paulding Exempted Village School District       | Paulding  | School | 15,864        | 50,872        | 0              | 19,816,328         |
| Wayne Trace Local School District               | Paulding  | School | 0             | 0             | 116,052        | 13,025,080         |
| College Corner Local School District            | Preble    | School | 0             | 0             | 179,875        | 1,311,033          |
| Eaton City School District                      | Preble    | School | 0             | 205,116       | 38,397         | 27,592,719         |
| National Trail Local School District            | Preble    | School | 0             | 106,112       | 0              | 12,973,196         |
| Preble Shawnee Local School District            | Preble    | School | 0             | 37,783        | 0              | 16,092,417         |
| Twin Valley Community Local School District     | Preble    | School | 0             | 79,809        | 0              | 9,692,111          |
| Miller City-New Cleveland Local School District | Putnam    | School | 5,730         | 0             | 52,646         | 5,135,258          |
| Lakota Local School District                    | Sandusky  | School | 96,862        | 221,725       | 0              | 15,134,064         |
| Valley Local School District                    | Scioto    | School | 0             | 51,498        | 0              | 12,281,111         |
| Crestview Local School District                 | Van Wert  | School | 955,877       | 107           | 0              | 12,185,451         |
| Lebanon City School District                    | Warren    | School | 311,924       | 154,953       | 0              | 56,001,705         |
| Orrville City School District                   | Wayne     | School | 4,348         | 126,451       | 0              | 20,512,598         |
| Rittman Exempted Village School District        | Wayne     | School | 0             | 168,967       | 0              | 11,251,663         |
| Bryan City School District                      | Williams  | School | 0             | 48,756        | 0              | 23,521,434         |
| Edgerton Local School District                  | Williams  | School | 0             | 88,233        | 0              | 7,333,407          |
| Edon-Northwest Local School District            | Williams  | School | 0             | 56,895        | 0              | 6,503,936          |
| Millcreek-West Unity Local School District      | Williams  | School | 0             | 53,232        | 0              | 7,579,065          |
| Montpelier Exempted Village School District     | Williams  | School | 0             | 167,096       | 0              | 11,361,564         |
| North Central Local School District             | Williams  | School | 0             | 215,983       | 0              | 7,776,733          |
| Stryker Local School District                   | Williams  | School | 0             | 22,584        | 0              | 6,461,039          |

**Disbursements**

| Current     |           |            |                     |                               |                   |
|-------------|-----------|------------|---------------------|-------------------------------|-------------------|
| Instruction |           |            |                     |                               |                   |
| Regular     | Special   | Vocational | Adult Or Continuing | Student Intervention Services | Other Instruction |
| 10,125      | 437,385   | 0          | 0                   | 0                             | 0                 |
| 45,538      | 2,592,526 | 0          | 0                   | 0                             | 0                 |
| 538,697     | 1,474,403 | 0          | 0                   | 0                             | 0                 |
| 532,636     | 772,599   | 0          | 0                   | 0                             | 0                 |
| 2,606,092   | 5,526,908 | 0          | 0                   | 0                             | 10,408            |
| 7,008,021   | 1,943,624 | 0          | 0                   | 0                             | 1,097,217         |
| 12,030,980  | 2,133,649 | 0          | 0                   | 0                             | 0                 |
| 10,592,292  | 4,675,748 | 359,087    | 0                   | 0                             | 14,079            |
| 3,433,325   | 1,217,951 | 0          | 0                   | 7,444                         | 728,939           |
| 4,373,796   | 1,291,104 | 216,093    | 65,872              | 150,023                       | 728,484           |
| 9,024,753   | 3,096,081 | 327,635    | 0                   | 119,926                       | 2,329,484         |
| 4,540,742   | 1,074,625 | 97,828     | 0                   | 180,892                       | 0                 |
| 2,106,251   | 713,592   | 122,380    | 0                   | 0                             | 2,020             |
| 2,542,177   | 237,066   | 171,826    | 166                 | 0                             | 22,316            |
| 3,440,798   | 1,190,722 | 0          | 0                   | 0                             | 2,600             |
| 3,449,529   | 951,571   | 194,483    | 0                   | 0                             | 596,529           |
| 4,534,375   | 1,152,344 | 186,352    | 0                   | 11,786                        | 709,170           |
| 3,017,981   | 1,105,995 | 117,122    | 0                   | 1,245,602                     | 0                 |
| 6,927,977   | 2,435,935 | 448,921    | 0                   | 0                             | 1,273,970         |
| 6,629,066   | 1,614,821 | 755,592    | 0                   | 0                             | 0                 |
| 4,417,032   | 1,143,498 | 74,533     | 21,634              | 0                             | 27,429            |
| 6,269,958   | 2,753,911 | 1,717      | 0                   | 0                             | 1,693,466         |
| 5,239,927   | 1,201,306 | 138,070    | 0                   | 0                             | 84,318            |
| 844,404     | 165,032   | 0          | 0                   | 0                             | 0                 |
| 12,901,262  | 0         | 0          | 0                   | 0                             | 0                 |
| 4,677,152   | 1,408,236 | 179,427    | 13,404              | 0                             | 0                 |
| 5,466,184   | 1,236,163 | 318,536    | 0                   | 0                             | 0                 |
| 3,750,243   | 1,124,187 | 206,668    | 0                   | 0                             | 0                 |
| 2,326,677   | 320,638   | 241,439    | 0                   | 0                             | 0                 |
| 4,827,049   | 1,596,608 | 3,325      | 0                   | 0                             | 1,805             |
| 4,759,801   | 1,537,922 | 4,321      | 0                   | 0                             | 251,195           |
| 3,972,657   | 1,189,254 | 171,645    | 0                   | 807,003                       | 190,365           |
| 19,204,344  | 5,922,998 | 60,492     | 0                   | 0                             | 4,159,161         |
| 8,013,519   | 2,054,572 | 253,399    | 0                   | 18,478                        | 241,955           |
| 5,215,147   | 1,474,223 | 0          | 0                   | 0                             | 92,645            |
| 9,219,490   | 3,821,354 | 79,623     | 0                   | 24,919                        | 0                 |
| 2,940,945   | 490,773   | 3,900      | 0                   | 0                             | 24,427            |
| 2,684,116   | 861,634   | 71,509     | 0                   | 0                             | 0                 |
| 2,672,987   | 663,979   | 78,549     | 0                   | 2,734                         | 484,294           |
| 3,559,538   | 1,264,619 | 11,405     | 0                   | 2,124                         | 605,133           |
| 3,285,606   | 946,574   | 130,513    | 0                   | 60,413                        | 0                 |
| 2,482,698   | 612,524   | 136        | 1,000               | 11,284                        | 28,593            |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements And Chnages In Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

| Disbursements (Continued)                       |           |        |           |                     |                    |                |         |          |                                    |                      |         |
|-------------------------------------------------|-----------|--------|-----------|---------------------|--------------------|----------------|---------|----------|------------------------------------|----------------------|---------|
| Current (Continued)                             |           |        |           |                     |                    |                |         |          |                                    |                      |         |
| Support Services                                |           |        |           |                     |                    |                |         |          |                                    |                      |         |
| School                                          | County    | Type   | Pupils    | Instructional Staff | Board Of Education | Administration | Fiscal  | Business | Operation And Maintenance Of Plant | Pupil Transportation | Central |
| Hardin County Educational Service Center        | Hardin    | ESC    | 431,229   | 50,979              | 22,635             | 220,316        | 63,256  | 0        | 11,592                             | 0                    | 80,264  |
| Logan Educational Service Center                | Logan     | ESC    | 407,891   | 262,407             | 10,668             | 346,277        | 236,892 | 0        | 13,060                             | 0                    | 25,864  |
| Preble County Educational Service Center        | Preble    | ESC    | 1,045,219 | 473,523             | 25,134             | 643,402        | 169,737 | 3,078    | 122,026                            | 387,720              | 17,733  |
| Midwest Regional ESC                            | Shelby    | ESC    | 1,315,162 | 909,347             | 42,742             | 366,375        | 177,385 | 1,872    | 3,473                              | 32,355               | 23,174  |
| Warren County Educational Service Center        | Warren    | ESC    | 7,764,920 | 403,559             | 35,080             | 1,919,761      | 924,314 | 36,587   | 208,660                            | 156,395              | 255,101 |
| Bath Local School District                      | Allen     | School | 887,487   | 341,442             | 77,862             | 1,234,440      | 568,869 | 0        | 1,815,500                          | 857,945              | 30,010  |
| Elida Local School District                     | Allen     | School | 1,010,390 | 608,754             | 62,704             | 1,481,603      | 553,986 | 186,422  | 2,097,143                          | 966,569              | 70,083  |
| Urbana City School District                     | Champaign | School | 1,555,857 | 493,791             | 23,120             | 1,376,437      | 471,132 | 360,358  | 1,436,973                          | 642,314              | 64,786  |
| Crestline Exempted Village School District      | Crawford  | School | 328,039   | 213,008             | 35,884             | 640,131        | 402,354 | 0        | 719,862                            | 428,537              | 16,998  |
| Central Local School District                   | Defiance  | School | 647,909   | 338,612             | 53,455             | 1,046,787      | 297,600 | 67,774   | 821,960                            | 841,925              | 174,023 |
| Defiance City School District                   | Defiance  | School | 1,646,542 | 889,859             | 44,227             | 1,621,639      | 602,956 | 0        | 2,270,448                          | 950,143              | 76,809  |
| Hicksville Exempted Village School District     | Defiance  | School | 416,718   | 432,205             | 51,396             | 875,621        | 281,995 | 0        | 847,678                            | 358,659              | 36,943  |
| Fayette Local School District                   | Fulton    | School | 262,566   | 385,329             | 13,975             | 344,496        | 177,828 | 0        | 408,329                            | 224,359              | 170,956 |
| Pettisville Local School District               | Fulton    | School | 190,788   | 110,723             | 13,941             | 500,918        | 232,483 | 1,144    | 427,965                            | 307,629              | 60,134  |
| Lockland Local School District                  | Hamilton  | School | 344,898   | 249,152             | 214,118            | 721,539        | 277,042 | 3,925    | 805,273                            | 13,818               | 107,579 |
| McComb Local School District                    | Hancock   | School | 345,283   | 159,355             | 19,658             | 594,679        | 226,399 | 54       | 543,970                            | 386,325              | 274,303 |
| Riverdale Local School District                 | Hancock   | School | 233,778   | 318,650             | 68,745             | 611,213        | 284,523 | 37,248   | 1,127,744                          | 662,217              | 66,611  |
| Bright Local School District                    | Highland  | School | 339,374   | 191,234             | 39,448             | 511,335        | 191,481 | 4,539    | 649,328                            | 702,636              | 0       |
| Benjamin Logan Local School District            | Logan     | School | 803,288   | 400,920             | 57,419             | 1,442,756      | 503,789 | 0        | 2,699,371                          | 1,256,703            | 257,693 |
| Coldwater Exempted Village School District      | Mercer    | School | 401,707   | 374,405             | 15,501             | 1,144,337      | 385,248 | 0        | 982,094                            | 436,290              | 33,864  |
| Danbury Local School District                   | Ottawa    | School | 832,628   | 226,043             | 65,791             | 754,243        | 393,468 | 0        | 1,002,617                          | 501,458              | 41,682  |
| Paulding Exempted Village School District       | Paulding  | School | 871,050   | 621,628             | 76,072             | 1,006,962      | 470,491 | 0        | 1,460,363                          | 1,013,586            | 2,208   |
| Wayne Trace Local School District               | Paulding  | School | 481,723   | 415,949             | 31,439             | 817,797        | 309,253 | 0        | 1,086,860                          | 660,837              | 7,248   |
| College Corner Local School District            | Preble    | School | 3,612     | 4,487               | 17,666             | 6,129          | 71,975  | 0        | 30,485                             | 0                    | 4,941   |
| Eaton City School District                      | Preble    | School | 1,239,163 | 301,254             | 23,534             | 1,720,362      | 726,037 | 157      | 2,115,062                          | 1,334,691            | 255,127 |
| National Trail Local School District            | Preble    | School | 528,363   | 430,667             | 80,583             | 826,502        | 392,228 | 0        | 1,189,560                          | 890,312              | 54,611  |
| Preble Shawnee Local School District            | Preble    | School | 788,613   | 220,663             | 105,702            | 1,247,584      | 644,044 | 1,941    | 1,803,409                          | 1,067,377            | 79,011  |
| Twin Valley Community Local School District     | Preble    | School | 229,045   | 216,931             | 96,368             | 734,572        | 271,974 | 0        | 841,005                            | 482,282              | 75,108  |
| Miller City-New Cleveland Local School District | Putnam    | School | 136,711   | 198,685             | 57,875             | 290,911        | 18,595  | 0        | 765,716                            | 253,282              | 590     |
| Lakota Local School District                    | Sandusky  | School | 1,000,954 | 240,372             | 27,701             | 984,310        | 262,869 | 257,325  | 1,068,446                          | 762,323              | 924     |
| Valley Local School District                    | Scioto    | School | 374,833   | 222,772             | 49,464             | 618,943        | 243,567 | 0        | 1,033,679                          | 848,139              | 296,433 |
| Crestview Local School District                 | Van Wert  | School | 469,102   | 68,149              | 47,404             | 978,111        | 323,549 | 0        | 847,803                            | 336,278              | 288,161 |
| Lebanon City School District                    | Warren    | School | 2,440,387 | 1,176,518           | 53,931             | 3,188,815      | 965,747 | 0        | 3,655,190                          | 4,927,745            | 494,877 |
| Orrville City School District                   | Wayne     | School | 690,291   | 531,647             | 83,592             | 1,159,563      | 361,109 | 53,677   | 1,379,837                          | 556,033              | 0       |
| Rittman Exempted Village School District        | Wayne     | School | 599,633   | 362,409             | 50,021             | 806,876        | 276,555 | 0        | 1,036,255                          | 304,010              | 5,400   |
| Bryan City School District                      | Williams  | School | 1,059,909 | 659,752             | 20,261             | 1,545,780      | 480,067 | 52,388   | 1,493,746                          | 883,705              | 340,691 |
| Edgerton Local School District                  | Williams  | School | 293,096   | 276,805             | 45,139             | 479,829        | 259,020 | 2,000    | 742,912                            | 261,455              | 155,796 |
| Edon-Northwest Local School District            | Williams  | School | 322,917   | 213,998             | 13,420             | 469,432        | 198,109 | 374      | 651,832                            | 357,108              | 147,751 |
| Millcreek-West Unity Local School District      | Williams  | School | 257,851   | 64,407              | 31,275             | 625,382        | 175,281 | 0        | 623,254                            | 387,135              | 132,178 |
| Montpelier Exempted Village School District     | Williams  | School | 547,277   | 326,509             | 22,606             | 740,422        | 250,704 | 87       | 1,074,644                          | 405,500              | 116,610 |
| North Central Local School District             | Williams  | School | 295,232   | 210,149             | 19,225             | 548,577        | 219,838 | 13,444   | 624,056                            | 404,857              | 105,594 |
| Stryker Local School District                   | Williams  | School | 199,699   | 248,102             | 15,891             | 460,373        | 204,705 | 11,979   | 416,797                            | 184,448              | 49,045  |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements And Chnges In Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

| Disbursements (Continued)                       |           |        |                            |                            |                |                      |                             |                     |                    |                     |                         |
|-------------------------------------------------|-----------|--------|----------------------------|----------------------------|----------------|----------------------|-----------------------------|---------------------|--------------------|---------------------|-------------------------|
| Current (Continued)                             |           |        |                            |                            |                | Debt Service         |                             |                     |                    |                     |                         |
| School                                          | County    | Type   | Operation Of               |                            | Capital Outlay | Principal Retirement | Interest And Fiscal Charges | Bond Issuance Costs | Other Debt Service | Other Disbursements | * Total Disbursements * |
|                                                 |           |        | Non Instructional Services | Extracurricular Activities |                |                      |                             |                     |                    |                     |                         |
| Hardin County Educational Service Center        | Hardin    | ESC    | 0                          | 0                          | 0              | 0                    | 0                           | 0                   | 0                  | 175,311             | 1,503,092               |
| Logan Educational Service Center                | Logan     | ESC    | 223,621                    | 1,169                      | 0              | 0                    | 0                           | 0                   | 0                  | 0                   | 4,165,913               |
| Preble County Educational Service Center        | Preble    | ESC    | 0                          | 3,031                      | 0              | 37,000               | 60,292                      | 0                   | 0                  | 0                   | 5,000,995               |
| Midwest Regional ESC                            | Shelby    | ESC    | 164,516                    | 7,525                      | 0              | 13,640               | 2,031                       | 0                   | 0                  | 0                   | 4,364,832               |
| Warren County Educational Service Center        | Warren    | ESC    | 5,300                      | 0                          | 263,571        | 0                    | 0                           | 0                   | 0                  | 0                   | 20,116,656              |
| Bath Local School District                      | Allen     | School | 850,606                    | 715,863                    | 10,209,621     | 482,236              | 941,655                     | 0                   | 0                  | 0                   | 29,062,398              |
| Elida Local School District                     | Allen     | School | 1,239,507                  | 663,846                    | 104,914        | 1,130,000            | 1,486,088                   | 0                   | 0                  | 0                   | 25,826,638              |
| Urbana City School District                     | Champaign | School | 1,144,655                  | 631,886                    | 0              | 394,609              | 16,740                      | 0                   | 0                  | 346,123             | 24,599,987              |
| Crestline Exempted Village School District      | Crawford  | School | 391,119                    | 336,899                    | 4,821,237      | 133,000              | 333,217                     | 0                   | 0                  | 0                   | 14,187,944              |
| Central Local School District                   | Defiance  | School | 474,478                    | 447,445                    | 128,462        | 140,000              | 50,300                      | 0                   | 0                  | 0                   | 12,356,102              |
| Defiance City School District                   | Defiance  | School | 1,189,931                  | 876,209                    | 159,581        | 215,000              | 385,996                     | 0                   | 0                  | 0                   | 25,827,219              |
| Hicksville Exempted Village School District     | Defiance  | School | 401,589                    | 404,722                    | 21,338         | 260,000              | 381,411                     | 0                   | 0                  | 0                   | 10,664,362              |
| Fayette Local School District                   | Fulton    | School | 165,031                    | 199,559                    | 5,542          | 240,000              | 126,381                     | 0                   | 0                  | 2,915,901           | 8,584,495               |
| Pettisville Local School District               | Fulton    | School | 225,695                    | 903,873                    | 199,450        | 120,000              | 205,000                     | 0                   | 0                  | 0                   | 6,473,294               |
| Lockland Local School District                  | Hamilton  | School | 343,990                    | 243,574                    | 0              | 215,000              | 8,850                       | 0                   | 0                  | 0                   | 8,182,878               |
| McComb Local School District                    | Hancock   | School | 0                          | 347,653                    | 74,413         | 213,791              | 49,250                      | 0                   | 0                  | 0                   | 8,427,245               |
| Riverdale Local School District                 | Hancock   | School | 409,373                    | 430,716                    | 0              | 332,958              | 107,046                     | 0                   | 0                  | 0                   | 11,284,849              |
| Bright Local School District                    | Highland  | School | 355,409                    | 112,736                    | 27,192         | 50,000               | 15,100                      | 0                   | 0                  | 0                   | 8,676,512               |
| Benjamin Logan Local School District            | Logan     | School | 705,933                    | 497,178                    | 0              | 0                    | 0                           | 72,688              | 0                  | 53,922              | 19,838,463              |
| Coldwater Exempted Village School District      | Mercer    | School | 517,680                    | 622,754                    | 770            | 239,648              | 399,015                     | 0                   | 0                  | 0                   | 14,552,792              |
| Danbury Local School District                   | Ottawa    | School | 331,685                    | 418,527                    | 0              | 60,000               | 13,050                      | 0                   | 0                  | 25,145              | 10,350,463              |
| Paulding Exempted Village School District       | Paulding  | School | 1,360,313                  | 537,557                    | 10,020         | 430,000              | 114,682                     | 0                   | 0                  | 0                   | 18,693,984              |
| Wayne Trace Local School District               | Paulding  | School | 451,361                    | 588,811                    | 0              | 542,453              | 92,970                      | 0                   | 0                  | 72,550              | 12,222,872              |
| College Corner Local School District            | Preble    | School | 5,000                      | 0                          | 0              | 0                    | 0                           | 0                   | 0                  | 0                   | 1,153,731               |
| Eaton City School District                      | Preble    | School | 574                        | 681,836                    | 9,688,725      | 925,000              | 1,453,777                   | 0                   | 0                  | 0                   | 33,366,561              |
| National Trail Local School District            | Preble    | School | 451,593                    | 374,273                    | 624,962        | 271,000              | 79,466                      | 0                   | 0                  | 0                   | 12,472,339              |
| Preble Shawnee Local School District            | Preble    | School | 698,736                    | 349,928                    | 0              | 200,000              | 55,720                      | 0                   | 0                  | 0                   | 14,283,611              |
| Twin Valley Community Local School District     | Preble    | School | 417,469                    | 310,270                    | 0              | 325,000              | 56,856                      | 0                   | 0                  | 0                   | 9,137,978               |
| Miller City-New Cleveland Local School District | Putnam    | School | 52,932                     | 207,740                    | 0              | 137,927              | 48,204                      | 0                   | 0                  | 186,944             | 5,244,866               |
| Lakota Local School District                    | Sandusky  | School | 484,898                    | 371,004                    | 950,961        | 227,342              | 746,344                     | 0                   | 0                  | 0                   | 13,814,560              |
| Valley Local School District                    | Scioto    | School | 490,893                    | 201,250                    | 375            | 130,000              | 19,500                      | 0                   | 0                  | 0                   | 11,083,087              |
| Crestview Local School District                 | Van Wert  | School | 406,214                    | 532,914                    | 387,799        | 138,479              | 234,164                     | 0                   | 0                  | 0                   | 11,389,051              |
| Lebanon City School District                    | Warren    | School | 1,786,639                  | 1,017,494                  | 953,575        | 29,324,669           | 2,342,322                   | 289,245             | 0                  | 1,079               | 81,965,228              |
| Orrville City School District                   | Wayne     | School | 689,861                    | 451,304                    | 3,443,831      | 903,322              | 951,586                     | 0                   | 0                  | 0                   | 21,837,576              |
| Rittman Exempted Village School District        | Wayne     | School | 487,926                    | 271,868                    | 163,321        | 67,126               | 563,348                     | 0                   | 0                  | 0                   | 11,776,763              |
| Bryan City School District                      | Williams  | School | 827,434                    | 786,593                    | 215,338        | 9,800,000            | 49,544                      | 414,589             | 0                  | 0                   | 31,775,183              |
| Edgerton Local School District                  | Williams  | School | 314,617                    | 261,420                    | 48,103         | 400,000              | 190,138                     | 0                   | 0                  | 0                   | 7,190,375               |
| Edon-Northwest Local School District            | Williams  | School | 312,707                    | 272,069                    | 16,340         | 190,000              | 95,513                      | 0                   | 0                  | 0                   | 6,878,829               |
| Millcreek-West Unity Local School District      | Williams  | School | 252,166                    | 302,374                    | 132,893        | 260,000              | 288,431                     | 0                   | 0                  | 0                   | 7,435,170               |
| Montpelier Exempted Village School District     | Williams  | School | 465,422                    | 478,911                    | 167,573        | 395,000              | 72,163                      | 0                   | 0                  | 0                   | 10,506,247              |
| North Central Local School District             | Williams  | School | 209,732                    | 266,354                    | 0              | 200,000              | 29,500                      | 0                   | 0                  | 0                   | 7,569,664               |
| Stryker Local School District                   | Williams  | School | 180,960                    | 197,965                    | 39,887         | 348,550              | 216,875                     | 0                   | 0                  | 0                   | 5,911,511               |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements And Chnges In Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

|                                                 |           |        |                                                      | Other Financing Sources (Uses)    |                     |                               |                 |                                 |                  |                     |                                  |
|-------------------------------------------------|-----------|--------|------------------------------------------------------|-----------------------------------|---------------------|-------------------------------|-----------------|---------------------------------|------------------|---------------------|----------------------------------|
| School                                          | County    | Type   | Excess Of<br>Receipts Over<br>Under<br>Disbursements | Proceeds                          | Inception           | General                       | Refunding       | Energy                          | Other            | Premium             | Payment To                       |
|                                                 |           |        |                                                      | From Sale<br>Of Capital<br>Assets | Of Capital<br>Lease | Obligation<br>Bonds<br>Issued | Bonds<br>Issued | Conservation<br>Notes<br>Issued | Debt<br>Proceeds | On Debt<br>Issuance | Refunded<br>Bond Escrow<br>Agent |
| Hardin County Educational Service Center        | Hardin    | ESC    | (165,179)                                            | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Logan Educational Service Center                | Logan     | ESC    | 430,873                                              | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Preble County Educational Service Center        | Preble    | ESC    | 332,694                                              | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Midwest Regional ESC                            | Shelby    | ESC    | 380,301                                              | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Warren County Educational Service Center        | Warren    | ESC    | 2,163,366                                            | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Bath Local School District                      | Allen     | School | (9,401,199)                                          | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Elida Local School District                     | Allen     | School | 305,052                                              | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Urbana City School District                     | Champaign | School | 1,807,889                                            | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Crestline Exempted Village School District      | Crawford  | School | (4,786,056)                                          | 30,984                            | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Central Local School District                   | Defiance  | School | (86,792)                                             | 3,960                             | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Defiance City School District                   | Defiance  | School | 1,647,475                                            | 131,764                           | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Hicksville Exempted Village School District     | Defiance  | School | 21,596                                               | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Fayette Local School District                   | Fulton    | School | 116,828                                              | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Pettisville Local School District               | Fulton    | School | (753,226)                                            | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Lockland Local School District                  | Hamilton  | School | (128,910)                                            | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| McComb Local School District                    | Hancock   | School | 405,189                                              | 46,689                            | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Riverdale Local School District                 | Hancock   | School | 677,305                                              | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Bright Local School District                    | Highland  | School | (219,512)                                            | 788                               | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Benjamin Logan Local School District            | Logan     | School | (38,965)                                             | 0                                 | 0                   | 1,925,000                     | 0               | 0                               | 0                | 97,328              | 0                                |
| Coldwater Exempted Village School District      | Mercer    | School | 748,936                                              | 4,013                             | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Danbury Local School District                   | Ottawa    | School | 257,006                                              | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Paulding Exempted Village School District       | Paulding  | School | 1,122,344                                            | 30                                | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Wayne Trace Local School District               | Paulding  | School | 802,208                                              | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| College Corner Local School District            | Preble    | School | 157,302                                              | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Eaton City School District                      | Preble    | School | (5,773,842)                                          | 185,321                           | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| National Trail Local School District            | Preble    | School | 500,857                                              | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Preble Shawnee Local School District            | Preble    | School | 1,808,806                                            | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Twin Valley Community Local School District     | Preble    | School | 554,133                                              | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Miller City-New Cleveland Local School District | Putnam    | School | (109,608)                                            | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Lakota Local School District                    | Sandusky  | School | 1,319,504                                            | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Valley Local School District                    | Scioto    | School | 1,198,024                                            | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Crestview Local School District                 | Van Wert  | School | 796,400                                              | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Lebanon City School District                    | Warren    | School | (25,963,523)                                         | 0                                 | 0                   | 27,065,000                    | 3,835,000       | 0                               | 27,414,231       | 997,664             | (4,177,549)                      |
| Orrville City School District                   | Wayne     | School | (1,324,978)                                          | 19,586                            | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Rittman Exempted Village School District        | Wayne     | School | (525,100)                                            | 7,000                             | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Bryan City School District                      | Williams  | School | (8,253,749)                                          | 2,000                             | 0                   | 32,100,000                    | 0               | 0                               | 14,222,516       | 0                   | 0                                |
| Edgerton Local School District                  | Williams  | School | 143,032                                              | 15,000                            | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Edon-Northwest Local School District            | Williams  | School | (374,893)                                            | 3,764                             | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Millcreek-West Unity Local School District      | Williams  | School | 143,895                                              | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Montpelier Exempted Village School District     | Williams  | School | 855,317                                              | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| North Central Local School District             | Williams  | School | 207,069                                              | 100                               | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |
| Stryker Local School District                   | Williams  | School | 549,528                                              | 0                                 | 0                   | 0                             | 0               | 0                               | 0                | 0                   | 0                                |



**Summary of Unaudited Data from the Statement of Receipts, Disbursements And Chnges In Fund Balances - Governmental Funds - Total Governmental  
As of June 30, 2014  
All Schools Reporting Under Modified Cash**

**Other Financing Sources (Uses) (Continued)**

| School                                          | County    | Type   | Advances<br>In | Advances<br>Out | Transfers<br>In | Transfers<br>Out | Other<br>Financing<br>Sources | Other<br>Financing<br>Uses | * Total Other<br>Financing<br>Sources Uses * |
|-------------------------------------------------|-----------|--------|----------------|-----------------|-----------------|------------------|-------------------------------|----------------------------|----------------------------------------------|
| Hardin County Educational Service Center        | Hardin    | ESC    | 17,391         | (17,391)        | 0               | 0                | 0                             | 0                          | 0                                            |
| Logan Educational Service Center                | Logan     | ESC    | 0              | 0               | 0               | 0                | 0                             | 0                          | 0                                            |
| Preble County Educational Service Center        | Preble    | ESC    | 0              | 0               | 0               | 0                | 0                             | 0                          | 0                                            |
| Midwest Regional ESC                            | Shelby    | ESC    | 93,969         | (93,969)        | 36,837          | (36,837)         | 0                             | 0                          | 0                                            |
| Warren County Educational Service Center        | Warren    | ESC    | 376,688        | (376,688)       | 110,048         | (110,048)        | 0                             | 0                          | 0                                            |
| Bath Local School District                      | Allen     | School | 12,000         | (12,000)        | 3,664           | (3,664)          | 46,007                        | (11,580)                   | 34,427                                       |
| Elida Local School District                     | Allen     | School | 9,073          | (9,073)         | 0               | 0                | 0                             | 0                          | 0                                            |
| Urbana City School District                     | Champaign | School | 305,598        | (305,598)       | 0               | 0                | 0                             | 0                          | 0                                            |
| Crestline Exempted Village School District      | Crawford  | School | 39,808         | (86,175)        | 109,804         | (109,804)        | 0                             | 0                          | (15,383)                                     |
| Central Local School District                   | Defiance  | School | 0              | 0               | 0               | 0                | 41,962                        | 0                          | 45,922                                       |
| Defiance City School District                   | Defiance  | School | 0              | 0               | 0               | 0                | 28,588                        | (2,060)                    | 158,292                                      |
| Hicksville Exempted Village School District     | Defiance  | School | 96,831         | (96,831)        | 0               | 0                | 75,455                        | (17,801)                   | 57,654                                       |
| Fayette Local School District                   | Fulton    | School | 0              | 0               | 0               | 0                | 23,465                        | 0                          | 23,465                                       |
| Pettisville Local School District               | Fulton    | School | 350,000        | (350,000)       | 0               | 0                | 36,402                        | (22,732)                   | 13,670                                       |
| Lockland Local School District                  | Hamilton  | School | 0              | 0               | 383,609         | (383,609)        | 0                             | 0                          | 0                                            |
| McComb Local School District                    | Hancock   | School | 0              | 0               | 45,000          | (45,000)         | 13,407                        | 0                          | 60,096                                       |
| Riverdale Local School District                 | Hancock   | School | 10,485         | (10,485)        | 33,354          | (33,354)         | 2,062                         | 0                          | 2,062                                        |
| Bright Local School District                    | Highland  | School | 0              | 0               | 25,200          | (25,200)         | 88,034                        | 0                          | 88,822                                       |
| Benjamin Logan Local School District            | Logan     | School | 0              | 0               | 90,000          | (90,000)         | 0                             | 0                          | 2,022,328                                    |
| Coldwater Exempted Village School District      | Mercer    | School | 26,652         | (26,652)        | 0               | 0                | 0                             | 0                          | 4,013                                        |
| Danbury Local School District                   | Ottawa    | School | 54,967         | (54,967)        | 85,000          | (85,000)         | 0                             | 0                          | 0                                            |
| Paulding Exempted Village School District       | Paulding  | School | 12,236         | (12,236)        | 0               | 0                | 132,312                       | 0                          | 132,342                                      |
| Wayne Trace Local School District               | Paulding  | School | 88,651         | (88,651)        | 235,344         | (235,344)        | 0                             | 0                          | 0                                            |
| College Corner Local School District            | Preble    | School | 0              | 0               | 0               | 0                | 0                             | 0                          | 0                                            |
| Eaton City School District                      | Preble    | School | 829,511        | (829,511)       | 700,286         | (800,286)        | 0                             | 0                          | 85,321                                       |
| National Trail Local School District            | Preble    | School | 6,592          | (6,592)         | 0               | 0                | 0                             | 0                          | 0                                            |
| Preble Shawnee Local School District            | Preble    | School | 581,148        | (581,148)       | 72,833          | (72,833)         | 0                             | 0                          | 0                                            |
| Twin Valley Community Local School District     | Preble    | School | 5,565          | (5,565)         | 25,000          | (25,000)         | 0                             | 0                          | 0                                            |
| Miller City-New Cleveland Local School District | Putnam    | School | 0              | 0               | 0               | 0                | 0                             | 0                          | 0                                            |
| Lakota Local School District                    | Sandusky  | School | 267,702        | (267,702)       | 639,041         | (642,470)        | 0                             | 0                          | (3,429)                                      |
| Valley Local School District                    | Scioto    | School | 0              | 0               | 0               | 0                | 145,565                       | 0                          | 145,565                                      |
| Crestview Local School District                 | Van Wert  | School | 0              | 0               | 1,000           | (1,000)          | 26,468                        | (2,308)                    | 24,160                                       |
| Lebanon City School District                    | Warren    | School | 2,911,502      | (2,910,654)     | 15,533          | (8,601)          | 708,569                       | (10,100)                   | 55,840,595                                   |
| Orrville City School District                   | Wayne     | School | 0              | 0               | 68,357          | (68,357)         | 0                             | 0                          | 19,586                                       |
| Rittman Exempted Village School District        | Wayne     | School | 1,720,000      | (1,720,000)     | 0               | 0                | 0                             | 0                          | 7,000                                        |
| Bryan City School District                      | Williams  | School | 0              | 0               | 2,794,966       | (2,794,966)      | 77,484                        | 0                          | 46,402,000                                   |
| Edgerton Local School District                  | Williams  | School | 0              | 0               | 87,122          | (87,122)         | 41,174                        | (1,084)                    | 55,090                                       |
| Edon-Northwest Local School District            | Williams  | School | 0              | 0               | 0               | 0                | 14,843                        | 0                          | 18,607                                       |
| Millcreek-West Unity Local School District      | Williams  | School | 0              | 0               | 0               | 0                | 13,137                        | 0                          | 13,137                                       |
| Montpelier Exempted Village School District     | Williams  | School | 100,000        | (100,000)       | 513             | (513)            | 22,680                        | (33,046)                   | (10,366)                                     |
| North Central Local School District             | Williams  | School | 0              | 0               | 0               | 0                | 38,437                        | 0                          | 38,537                                       |
| Stryker Local School District                   | Williams  | School | 31,807         | (31,807)        | 32,888          | (32,888)         | 23,691                        | 0                          | 23,691                                       |

**Summary of Unaudited Data from the Statement of Receipts, Disbursements And Chnages In Fund Balances - Governmental Funds - Total Governmental**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

| Special And Extraordinary Items                 |           |        |                 |                       |                                                    | Fund Balance                   |                      |                         |                |
|-------------------------------------------------|-----------|--------|-----------------|-----------------------|----------------------------------------------------|--------------------------------|----------------------|-------------------------|----------------|
| School                                          | County    | Type   | Special<br>Item | Extraordinary<br>Item | * Total Special<br>And<br>Extraordinary<br>Items * | Net Change In<br>Fund Balances | Beginning<br>Of Year | Increase<br>Decrease In | End<br>Of Year |
|                                                 |           |        |                 |                       | Inventory Or<br>Prepaid Assets                     |                                |                      |                         |                |
| Hardin County Educational Service Center        | Hardin    | ESC    | 0               | 0                     | 0                                                  | (165,179)                      | 1,332,157            | 0                       | 1,166,978      |
| Logan Educational Service Center                | Logan     | ESC    | 0               | 0                     | 0                                                  | 430,873                        | 1,234,842            | 0                       | 1,665,715      |
| Preble County Educational Service Center        | Preble    | ESC    | 0               | 0                     | 0                                                  | 332,694                        | 494,024              | 0                       | 826,718        |
| Midwest Regional ESC                            | Shelby    | ESC    | 0               | 0                     | 0                                                  | 380,301                        | 1,139,395            | 0                       | 1,519,696      |
| Warren County Educational Service Center        | Warren    | ESC    | 0               | 0                     | 0                                                  | 2,163,366                      | 5,469,280            | 0                       | 7,632,646      |
| Bath Local School District                      | Allen     | School | 0               | 0                     | 0                                                  | (9,366,772)                    | 35,876,535           | 0                       | 26,509,763     |
| Elida Local School District                     | Allen     | School | 0               | 0                     | 0                                                  | 305,052                        | 5,718,489            | 0                       | 6,023,541      |
| Urbana City School District                     | Champaign | School | 0               | 0                     | 0                                                  | 1,807,889                      | 3,759,316            | 0                       | 5,567,205      |
| Crestline Exempted Village School District      | Crawford  | School | 0               | 0                     | 0                                                  | (4,801,439)                    | 9,636,347            | 0                       | 4,834,908      |
| Central Local School District                   | Defiance  | School | 0               | 0                     | 0                                                  | (40,870)                       | 3,333,632            | 0                       | 3,292,762      |
| Defiance City School District                   | Defiance  | School | 0               | 0                     | 0                                                  | 1,805,767                      | 7,164,195            | 0                       | 8,969,962      |
| Hicksville Exempted Village School District     | Defiance  | School | 0               | 0                     | 0                                                  | 79,250                         | 5,972,110            | 0                       | 6,051,360      |
| Fayette Local School District                   | Fulton    | School | 0               | 0                     | 0                                                  | 140,293                        | 2,476,834            | 0                       | 2,617,127      |
| Pettisville Local School District               | Fulton    | School | 0               | 0                     | 0                                                  | (739,556)                      | 3,709,939            | 0                       | 2,970,383      |
| Lockland Local School District                  | Hamilton  | School | 0               | 0                     | 0                                                  | (128,910)                      | 1,501,193            | 0                       | 1,372,283      |
| McComb Local School District                    | Hancock   | School | 0               | 0                     | 0                                                  | 465,285                        | 2,959,794            | 0                       | 3,425,079      |
| Riverdale Local School District                 | Hancock   | School | 0               | 0                     | 0                                                  | 679,367                        | 1,752,468            | 0                       | 2,431,835      |
| Bright Local School District                    | Highland  | School | 0               | 0                     | 0                                                  | (130,690)                      | 2,594,334            | 0                       | 2,463,644      |
| Benjamin Logan Local School District            | Logan     | School | 0               | 0                     | 0                                                  | 1,983,363                      | 5,309,091            | 0                       | 7,292,454      |
| Coldwater Exempted Village School District      | Mercer    | School | 0               | 0                     | 0                                                  | 752,949                        | 5,211,253            | 0                       | 5,964,202      |
| Danbury Local School District                   | Ottawa    | School | 0               | 0                     | 0                                                  | 257,006                        | 2,785,415            | 0                       | 3,042,421      |
| Paulding Exempted Village School District       | Paulding  | School | 0               | 0                     | 0                                                  | 1,254,686                      | 6,652,460            | 0                       | 7,907,146      |
| Wayne Trace Local School District               | Paulding  | School | 0               | 0                     | 0                                                  | 802,208                        | 9,050,912            | 0                       | 9,853,120      |
| College Corner Local School District            | Preble    | School | 0               | 0                     | 0                                                  | 157,302                        | 2,731,368            | 0                       | 2,888,670      |
| Eaton City School District                      | Preble    | School | 0               | 0                     | 0                                                  | (5,688,521)                    | 20,977,938           | 0                       | 15,289,417     |
| National Trail Local School District            | Preble    | School | 0               | 0                     | 0                                                  | 500,857                        | 3,879,930            | 0                       | 4,380,787      |
| Preble Shawnee Local School District            | Preble    | School | 0               | 0                     | 0                                                  | 1,808,806                      | 10,974,335           | 0                       | 12,783,141     |
| Twin Valley Community Local School District     | Preble    | School | 0               | 0                     | 0                                                  | 554,133                        | 1,343,308            | 0                       | 1,897,441      |
| Miller City-New Cleveland Local School District | Putnam    | School | 0               | 0                     | 0                                                  | (109,608)                      | 2,614,813            | 0                       | 2,505,205      |
| Lakota Local School District                    | Sandusky  | School | 0               | 0                     | 0                                                  | 1,316,075                      | 3,873,323            | 0                       | 5,189,398      |
| Valley Local School District                    | Scioto    | School | 0               | 0                     | 0                                                  | 1,343,589                      | 2,512,479            | 0                       | 3,856,068      |
| Crestview Local School District                 | Van Wert  | School | 0               | 0                     | 0                                                  | 820,560                        | 5,170,031            | 0                       | 5,990,591      |
| Lebanon City School District                    | Warren    | School | 0               | 0                     | 0                                                  | 29,877,072                     | 15,591,817           | 0                       | 45,468,889     |
| Orrville City School District                   | Wayne     | School | 0               | 0                     | 0                                                  | (1,305,392)                    | 7,125,095            | 0                       | 5,819,703      |
| Rittman Exempted Village School District        | Wayne     | School | 0               | 0                     | 0                                                  | (518,100)                      | 4,029,800            | 0                       | 3,511,700      |
| Bryan City School District                      | Williams  | School | 0               | 0                     | 0                                                  | 38,148,251                     | 14,470,140           | 0                       | 52,618,391     |
| Edgerton Local School District                  | Williams  | School | 0               | 0                     | 0                                                  | 198,122                        | 2,120,583            | 0                       | 2,318,705      |
| Edon-Northwest Local School District            | Williams  | School | 0               | 0                     | 0                                                  | (356,286)                      | 3,421,606            | 0                       | 3,065,320      |
| Millcreek-West Unity Local School District      | Williams  | School | 0               | 0                     | 0                                                  | 157,032                        | 3,643,773            | 0                       | 3,800,805      |
| Montpelier Exempted Village School District     | Williams  | School | 0               | 0                     | 0                                                  | 844,951                        | 1,863,319            | 0                       | 2,708,270      |
| North Central Local School District             | Williams  | School | 0               | 0                     | 0                                                  | 245,606                        | 2,458,545            | 0                       | 2,704,151      |
| Stryker Local School District                   | Williams  | School | 0               | 0                     | 0                                                  | 573,219                        | 2,435,951            | 0                       | 3,009,170      |

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**Long Term Obligations at Year End - Unaudited**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

| School                                          | County    | Type   | General<br>Obligation<br>Bonds | Notes<br>Payable | Loans<br>Payable | Capital<br>Leases | Miscellaneous<br>Long Term<br>Bonds |
|-------------------------------------------------|-----------|--------|--------------------------------|------------------|------------------|-------------------|-------------------------------------|
| Hardin County Educational Service Center        | Hardin    | ESC    | 0                              | 0                | 0                | 0                 | 0                                   |
| Logan Educational Service Center                | Logan     | ESC    | 0                              | 0                | 0                | 0                 | 0                                   |
| Preble County Educational Service Center        | Preble    | ESC    | 0                              | 0                | 0                | 1,109,000         | 0                                   |
| Midwest Regional ESC                            | Shelby    | ESC    | 0                              | 0                | 0                | 17,916            | 0                                   |
| Warren County Educational Service Center        | Warren    | ESC    | 0                              | 0                | 0                | 0                 | 0                                   |
| Bath Local School District                      | Allen     | School | 25,160,000                     | 0                | 195,012          | 0                 | 0                                   |
| Elida Local School District                     | Allen     | School | 30,804,118                     | 0                | 0                | 0                 | 0                                   |
| Urbana City School District                     | Champaign | School | 0                              | 0                | 0                | 0                 | 0                                   |
| Crestline Exempted Village School District      | Crawford  | School | 9,913,151                      | 0                | 0                | 4,130,000         | 0                                   |
| Central Local School District                   | Defiance  | School | 0                              | 0                | 0                | 0                 | 1,390,000                           |
| Defiance City School District                   | Defiance  | School | 8,540,000                      | 0                | 0                | 0                 | 0                                   |
| Hicksville Exempted Village School District     | Defiance  | School | 8,365,000                      | 0                | 0                | 422,604           | 0                                   |
| Fayette Local School District                   | Fulton    | School | 4,681,908                      | 0                | 76,775           | 0                 | 0                                   |
| Pettisville Local School District               | Fulton    | School | 5,135,395                      | 0                | 0                | 0                 | 0                                   |
| Lockland Local School District                  | Hamilton  | School | 320,000                        | 0                | 0                | 0                 | 0                                   |
| McComb Local School District                    | Hancock   | School | 880,000                        | 0                | 0                | 0                 | 0                                   |
| Riverdale Local School District                 | Hancock   | School | 3,279,985                      | 0                | 0                | 0                 | 0                                   |
| Bright Local School District                    | Highland  | School | 723,000                        | 0                | 0                | 0                 | 0                                   |
| Benjamin Logan Local School District            | Logan     | School | 1,925,000                      | 0                | 0                | 0                 | 0                                   |
| Coldwater Exempted Village School District      | Mercer    | School | 6,665,344                      | 0                | 0                | 0                 | 0                                   |
| Danbury Local School District                   | Ottawa    | School | 0                              | 0                | 0                | 0                 | 760,931                             |
| Paulding Exempted Village School District       | Paulding  | School | 3,374,466                      | 0                | 0                | 0                 | 0                                   |
| Wayne Trace Local School District               | Paulding  | School | 3,488,085                      | 0                | 2,639,412        | 0                 | 0                                   |
| College Corner Local School District            | Preble    | School | 0                              | 0                | 0                | 0                 | 0                                   |
| Eaton City School District                      | Preble    | School | 23,703,437                     | 0                | 0                | 0                 | 8,880,000                           |
| National Trail Local School District            | Preble    | School | 1,290,000                      | 0                | 0                | 309,000           | 0                                   |
| Preble Shawnee Local School District            | Preble    | School | 1,769,998                      | 0                | 0                | 0                 | 0                                   |
| Twin Valley Community Local School District     | Preble    | School | 1,110,000                      | 0                | 0                | 0                 | 0                                   |
| Miller City-New Cleveland Local School District | Putnam    | School | 528,739                        | 0                | 0                | 480,902           | 0                                   |
| Lakota Local School District                    | Sandusky  | School | 16,685,000                     | 0                | 0                | 0                 | 272,642                             |
| Valley Local School District                    | Scioto    | School | 0                              | 0                | 0                | 1,000,000         | 0                                   |
| Crestview Local School District                 | Van Wert  | School | 4,922,785                      | 0                | 0                | 0                 | 0                                   |
| Lebanon City School District                    | Warren    | School | 59,002,514                     | 0                | 0                | 2,763,000         | 2,890,000                           |
| Orrville City School District                   | Wayne     | School | 16,450,801                     | 0                | 0                | 11,373,644        | 0                                   |
| Rittman Exempted Village School District        | Wayne     | School | 7,859,429                      | 0                | 0                | 70,380            | 0                                   |
| Bryan City School District                      | Williams  | School | 36,067,891                     | 0                | 0                | 251,714           | 0                                   |
| Edgerton Local School District                  | Williams  | School | 7,632,937                      | 0                | 0                | 0                 | 0                                   |
| Edon-Northwest Local School District            | Williams  | School | 2,377,450                      | 0                | 0                | 0                 | 0                                   |
| Millcreek-West Unity Local School District      | Williams  | School | 7,542,440                      | 0                | 0                | 0                 | 0                                   |
| Montpelier Exempted Village School District     | Williams  | School | 3,630,037                      | 0                | 0                | 200,000           | 0                                   |
| North Central Local School District             | Williams  | School | 490,000                        | 0                | 0                | 0                 | 0                                   |
| Stryker Local School District                   | Williams  | School | 5,122,963                      | 0                | 30,792           | 435,429           | 0                                   |

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**Other Information - Demographics - Unaudited**  
**As of June 30, 2014**  
**All Schools Reporting Under Modified Cash**

| School                                          | County    | Type   | Average Daily<br>Membership<br>Adm | Total Annual Final<br>Appropriations For<br>All Funds For The<br>Reporting Year | Full Tax<br>Rate If<br>Applicable | Total Assessed<br>Property Tax<br>Valuation If<br>Applicable | Unrestricted<br>General Fund<br>Carryover Cash<br>Balance At Year End |
|-------------------------------------------------|-----------|--------|------------------------------------|---------------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------|-----------------------------------------------------------------------|
| Hardin County Educational Service Center        | Hardin    | ESC    | 5,600                              | 1,531,092                                                                       | 0                                 | 0                                                            | 993,127                                                               |
| Logan Educational Service Center                | Logan     | ESC    | 50                                 | 0                                                                               | 0                                 | 0                                                            | 970,530                                                               |
| Preble County Educational Service Center        | Preble    | ESC    | 6,653                              | 0                                                                               | 0                                 | 0                                                            | 724,074                                                               |
| Midwest Regional ESC                            | Shelby    | ESC    | 5,123                              | 8,171,708                                                                       | 0                                 | 0                                                            | 895,701                                                               |
| Warren County Educational Service Center        | Warren    | ESC    | 0                                  | 21,233,958                                                                      | 0                                 | 0                                                            | 5,195,783                                                             |
| Bath Local School District                      | Allen     | School | 1,902                              | 21,048,763                                                                      | 42                                | 236,402,650                                                  | 10,222,440                                                            |
| Elida Local School District                     | Allen     | School | 2,593                              | 27,872,866                                                                      | 42                                | 355,358,620                                                  | 1,680,779                                                             |
| Urbana City School District                     | Champaign | School | 2,198                              | 30,558,030                                                                      | 68                                | 265,247,380                                                  | 3,548,845                                                             |
| Crestline Exempted Village School District      | Crawford  | School | 681                                | 18,078,295                                                                      | 74                                | 64,100,560                                                   | 1,540,919                                                             |
| Central Local School District                   | Defiance  | School | 1,178                              | 1,390,699                                                                       | 27                                | 125,951,940                                                  | 1,847,850                                                             |
| Defiance City School District                   | Defiance  | School | 2,650                              | 27,287,852                                                                      | 47                                | 237,452,740                                                  | 6,810,959                                                             |
| Hicksville Exempted Village School District     | Defiance  | School | 965                                | 11,327,494                                                                      | 41                                | 85,142,620                                                   | 4,619,267                                                             |
| Fayette Local School District                   | Fulton    | School | 470                                | 9,176,389                                                                       | 55                                | 45,640,960                                                   | 1,661,237                                                             |
| Pettisville Local School District               | Fulton    | School | 567                                | 8,146,039                                                                       | 62                                | 46,297,930                                                   | 839,432                                                               |
| Lockland Local School District                  | Hamilton  | School | 585                                | 8,927,596                                                                       | 47                                | 66,645,100                                                   | 950,743                                                               |
| McComb Local School District                    | Hancock   | School | 750                                | 8,849,510                                                                       | 35                                | 103,600,240                                                  | 3,013,875                                                             |
| Riverdale Local School District                 | Hancock   | School | 1,009                              | 13,004,796                                                                      | 50                                | 143,526,701                                                  | 1,181,246                                                             |
| Bright Local School District                    | Highland  | School | 773                                | 9,445,649                                                                       | 26                                | 83,186,240                                                   | 1,344,168                                                             |
| Benjamin Logan Local School District            | Logan     | School | 1,761                              | 23,446,066                                                                      | 36                                | 324,804,150                                                  | 5,071,548                                                             |
| Coldwater Exempted Village School District      | Mercer    | School | 1,277                              | 15,966,168                                                                      | 54                                | 136,639,160                                                  | 3,272,889                                                             |
| Danbury Local School District                   | Ottawa    | School | 530                                | 10,581,273                                                                      | 43                                | 396,265,820                                                  | 2,624,794                                                             |
| Paulding Exempted Village School District       | Paulding  | School | 1,533                              | 19,744,646                                                                      | 34                                | 204,077,470                                                  | 6,270,921                                                             |
| Wayne Trace Local School District               | Paulding  | School | 959                                | 12,989,846                                                                      | 31                                | 162,405,220                                                  | 6,971,499                                                             |
| College Corner Local School District            | Preble    | School | 90                                 | 1,211,055                                                                       | 32                                | 11,414,070                                                   | 2,347,416                                                             |
| Eaton City School District                      | Preble    | School | 2,178                              | 34,415,136                                                                      | 43                                | 281,044,490                                                  | 8,100,669                                                             |
| National Trail Local School District            | Preble    | School | 1,106                              | 12,948,605                                                                      | 30                                | 132,267,590                                                  | 2,869,435                                                             |
| Preble Shawnee Local School District            | Preble    | School | 0                                  | 15,809,451                                                                      | 23                                | 157,495,690                                                  | 9,316,755                                                             |
| Twin Valley Community Local School District     | Preble    | School | 871                                | 7,897,943                                                                       | 44                                | 108,302,960                                                  | 1,051,385                                                             |
| Miller City-New Cleveland Local School District | Putnam    | School | 408                                | 5,673,894                                                                       | 34                                | 48,756,610                                                   | 1,957,343                                                             |
| Lakota Local School District                    | Sandusky  | School | 1,094                              | 15,748,656                                                                      | 43                                | 147,966,850                                                  | 2,654,958                                                             |
| Valley Local School District                    | Scioto    | School | 1,000                              | 11,346,077                                                                      | 25                                | 73,850,180                                                   | 1,882,687                                                             |
| Crestview Local School District                 | Van Wert  | School | 847                                | 11,814,429                                                                      | 41                                | 136,009,090                                                  | 2,684,800                                                             |
| Lebanon City School District                    | Warren    | School | 5,447                              | 58,553,921                                                                      | 64                                | 780,749,350                                                  | 10,224,069                                                            |
| Orrville City School District                   | Wayne     | School | 1,663                              | 22,871,975                                                                      | 64                                | 233,674,790                                                  | 2,381,720                                                             |
| Rittman Exempted Village School District        | Wayne     | School | 1,145                              | 13,028,484                                                                      | 63                                | 106,384,220                                                  | 1,091,584                                                             |
| Bryan City School District                      | Williams  | School | 2,066                              | 35,370,488                                                                      | 62                                | 249,507,380                                                  | 10,245,622                                                            |
| Edgerton Local School District                  | Williams  | School | 649                                | 9,142,254                                                                       | 47                                | 73,137,410                                                   | 690,634                                                               |
| Edon-Northwest Local School District            | Williams  | School | 566                                | 8,441,500                                                                       | 44                                | 68,283,100                                                   | 1,598,249                                                             |
| Millcreek-West Unity Local School District      | Williams  | School | 622                                | 8,159,436                                                                       | 60                                | 64,316,130                                                   | 1,793,703                                                             |
| Montpelier Exempted Village School District     | Williams  | School | 1,007                              | 11,880,643                                                                      | 62                                | 84,665,300                                                   | 1,215,892                                                             |
| North Central Local School District             | Williams  | School | 675                                | 7,962,708                                                                       | 64                                | 88,072,740                                                   | 1,644,748                                                             |
| Stryker Local School District                   | Williams  | School | 405                                | 6,002,375                                                                       | 46                                | 57,357,720                                                   | 2,254,168                                                             |