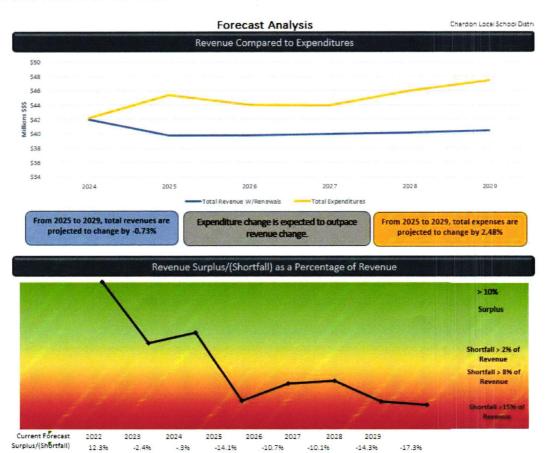


CHARDON LOCAL SCHOOLS

TAX BUDGET 2026

EXECUTIVE SUMMARY

NOVEMBER 2024 STATE FILED FIVE-YEAR FORECAST ADJUSTED WITH DTE93 VALUATION ADJUSTMENTS PROVIDED BY GEAUGA COUNTY AUDITORS OFFICE



The district is trending toward revenue shortfall with the expenditures growing faster than revenue.

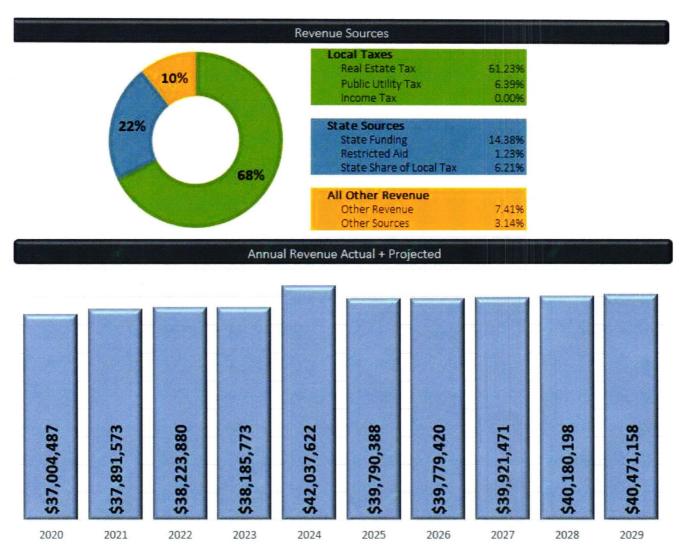
A revenue increase of 17.32% is needed to balance the budget in fiscal year 2029, or a \$7,008,049 reduction in expenditures.

The largest contributor to the projected revenue trend is the change in Real Estate.

The expenditure most impacting the changing trend is Capital Outlay.

Revenue Overview

Chardon Local School Distric

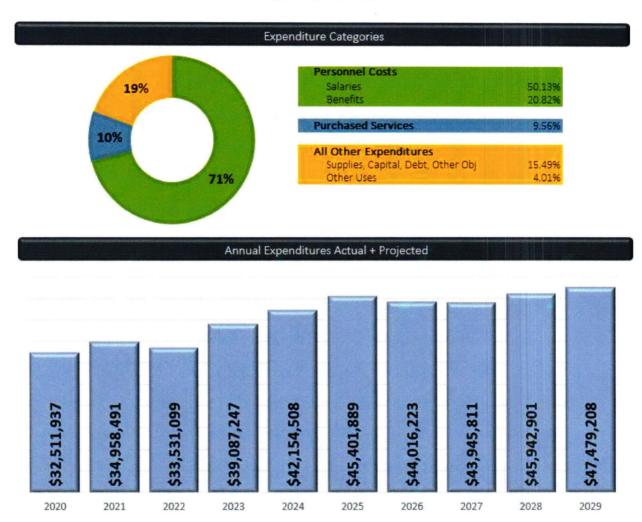


Over the past five years, revenue increased by 3.56% (\$1,327,354 annually). However, it is projected to decrease by .73% (\$313,293 annually) through fiscal year 2029. Notably, all Real Estate revenue is expected to be \$574,063 less per year compared to history, and due to the 1 mill move to the Permanent Improvement fund, is the biggest driver of trend change on the revenue side. The second largest decline is in interest which is projected to be \$550,221 less per year compared to history. Fiscal year 2024 shows increased revenue due to the past due collection of Public Utility that was due in fiscal year 2023 and collected in fiscal year 2024.

EXPENDITURES

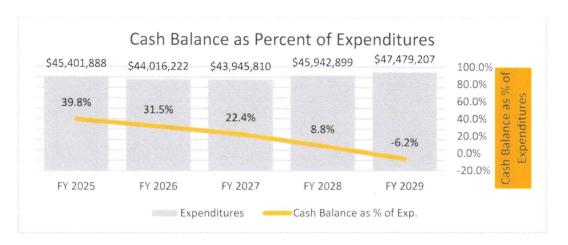
Expenditure Overview

Chardon Local School District

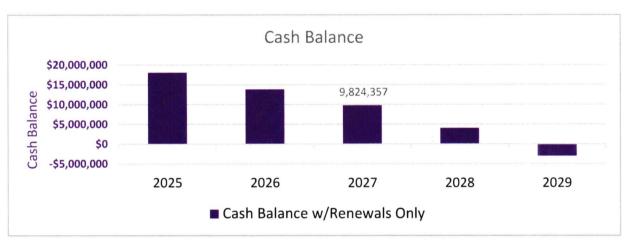


Total expenditures projected for fiscal year 2026 are \$44,016,223. Fiscal year 2026 includes expenditures for negotiated contracts with both district unions, inflation within purchase services and supplies, additional text books, and Capital Outlay expenditures to cover \$1.4M of phase-TWO renovations for the Transportation/Business Affairs compound located on Washington Street in Chardon. Important note, Chardon Local Schools has negotiated agreements in place certified by 412 certificate for both the CEA Teachers Union, and the CACE Classified Staff. This agreement is built into the forecast through 2028.

For fiscal year 2026, revenue projection is \$39,779,402 while expenditures are \$44,016,223. The result is deficit spending at (\$4,236,803). This includes one-time costs for the completion of the Transportation Compound, and the Park Elementary security vestibule. This also includes, for the third year, reduced student fees, saving the District community parents roughly \$560K in tax dollars.



In responding to the recommendations of the Geauga County Budget Commission to address the cash balance, one time purchases were made to increase safety and security including security vestibules in all buildings (to be completed by 2026), weapons detection, safety crossings, new doors and locks, and the moving of buses from the High School to the Washington location (to be completed by 2026). These one-time expenditures drew down the cash balance to be under the recommended 40% percent of cash to expenditures in 2025, and is further lowering to 31.5% in fiscal year 2026. Due to inflation and negotiated agreements in place through 2028, the cash balance is projected to decline quickly.



This decline is typical for a school district on the backside of a levy cycle where salaries and benefits are roughly 80% of expenditures and contracts are negotiated and set through 2028.

An operating levy projection is estimated for fiscal year 2027 to be collected in fiscal year 2028. Without additional revenue or budget cuts by fiscal year 2029 the District will be flagged for fiscal caution from the Ohio Department of Education and Workforce as soon as fiscal year 2026. Fiscal caution designations are a result of the five-year forecast submission to the state and districts incurring a deficit in year three are sited.

For more information, the Five-Year Forecast, and Forecast Assumptions can be found on the Chardon website. These documents show the plan in detail on revenue and spending for the next five years (https://www.chardonschools.org/Treasurer.aspx)

ALTERNATIVE TAX BUDGET INFORMATION

Name of School District Chardon Local School District

For the Fiscal Year Commencing July 1, 2025

Trearsurer's/CFO Signature________Dateanuary 6, 2024 (Board Approved)

COUNTY OF GEAUGA

Background

Substitute House Bill No. 129 (HB129) effective June 3, 2002, was enacted by the 124th General Assembly in part to allow a county budget commission to waive the requirement that a taxing authority adopt a tax budget for a political subdivision or other taxing unit, pursuant to Ohio Revised Code (ORC) Section 5705.281.

Under the law in effect prior to June 3, 2002, the budget commission could only waive the tax budget for a subdivision or other taxing unit that was receiving a share of the county undivided local government fund or the county undivided local government revenue assistance fund under an alternative method or formula pursuant to ORC Sections 5747.53 and 5747.63. Thus, tax budgets could be waived only for counties, municipalities, townships, and park districts. This restriction is now removed.

Ohio Revised Code Section 5705.281

Under the amended version of this section pursuant to HB 129, a county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive the tax budget for any subdivision or other taxing unit. However, the commission may require the taxing authority to provide any information needed by the commission to perform its duties, including the division of the tax rates as provided under ORC Section 5705.04.

County Budget Commission Duties

The county budget commission must still certify tax rates to each subdivision or other taxing unit, by March 1 for school districts and by September 1 for all other taxing authorities under ORC Section 5705.35, even when a tax budget is waived. Also, the commission is still required to issue an official certificate of estimated resources under ORC Section 5705.35 and amended official certificates of estimated resources under ORC Section 5705.36.

Therefore, when a budget commission is setting tax rates based on a taxing unit's need, for purposes of ORC Sections 5705.32, 5705.34, and 5705.341, its determination must be based on that other information the commission asked the taxing authority to provide under ORC Section 5705.281, when the tax budget was waived. Also, an official certificate must be based on that other information the commission asked the taxing authority to provide.

Alternative Tax Budget Information Filing Deadline

The fiscal officer for each school district must file one copy of this document with the County Auditor on or before January 15, 2024. [Note: The traditional deadline for submission of the tax budget has been January 15. There is the potential for flexibility on this date as a result of HB 129 depending on the needs of the Budget Commission, but in order for them to be on track with the certificate of available resources, the date may need to be very close to January 15].

GUIDELINES FOR COMPLETING THE ALTERNATIVE TAX BUDGET INFORMATION*

SCHEDULE 1

The general purpose of schedule 1 is to meet the requirement of Ohio Revised Code (ORC) Section 5705.04 which requires the taxing authority of each subdivision to divide the taxes levied into seperate levies. For help use the schedule B issued by the budget commission for the current year and add any new levies. This will help to ensure that no levies are missed.

In column 1 list only those individual funds which are requesting general property tax revenue. In column 2 purpose refers to the following terms, inside, current expenses, and special levy for example. In column 4 levy type refers to renewal, additional, and replacement for example. In column 9 identify the amount of general property tax you wish to request.

NOTE:

The general purpose of column 9 is to demonstrate the need to produce property tax revenues to cover the estimated expenditures for the budget year. ORC Section 5705.341 states in part;

"Nothing in this section or any section of the ORC shall permit or require the levying of any rate of taxation, whether within the 10 mill limitation or whether the levy has been approved by the electors, the political subdivision or the charter of a municipal corporation in excess of such 10 mill limitation, unless such rate of taxation for the ensuing fiscal year is clearly required by a budget properly and lawfully, adopted under this chapter or by other information required per ORC 5705.281."

Property tax revenue includes real estate taxes, personal property taxes, homestead and rollback, and the personal property 10,000 exempt monies.

SCHEDULE 2

The general purpose of schedule 2 is to produce an Official Certificate of Estimated Resources for all funds. In column 3, total estimated receipts should include all revenues plus transfers in. All taxing authorities, except school districts, must submit a list of all tax transfers.

SCHEDULE 3

The general purpose of schedule 3 is to provide inside/charter millage for debt service. The basic security for payment of general obligation debt is the requirement of the levy of ad valorem property taxes within the 10 mill limitation imposed by Ohio law. Ohio law requires a levy and collection of ad valorem property tax to pay debt service on general obligation debt as it becomes due, unless that debt service is paid from other sources.

SCHEDULE 4

The general purpose of schedule 4 is to provide for the proper amount of millage to cover debt service requirements on voted bond issues. Major capital improvement projects are sometimes financed through the use of voted bonds. The taxing authority seeks voter approval of general obligation bonds and of the levy of property taxes outside the indirect debt limitation in whatever amount is necessary to pay debt service on those bonds.

SCHEDULE 5

The general purpose of schedule 5 is to properly account for tax anticipation notes. See schedule 5 for more details.

* Please reproduce all pages as necessary.

Additional Exhibits provided by district for explanation purposes only.

DIVISION OF TAXES LEVIED

(Levies Inside & Outside 10 Mill Limitation, Inclusive Of Debt Levies) (List All Levies Of The Taxing Authority)

Chardon Local Schools 2026 Tax Budget

% of total Reduced Millage

Funds (General, Permanent Im., Library, Other)

SCHEDULE 1

1	11	III	IV	V	VI	VII	VIII	IX
Fund	Purpose	Authorized By Voters On MM/DD/YY	Levy Type	Number Of Years Levy To Run	Tax Year Begins/ Ends	Collection Year Begins/ Ends	Maximum Rate Authorized	Rate Requested- to be Reduced by HB920
General	Inside Millage						3.50	3.50
Permanent Improvement	Inside Millage						1.00	1.00
General	Current Expenses		Gen. Oper.	Continuing	prior 1976		26.60	26.60
General	Current Expenses	1977	Gen. Oper.	Continuing	1977	1978	5.50	5.50
General	Current Expenses	1982	Gen. Oper.	Continuing	1982	1983	4.90	4.90
General	Current Expenses	1987	Gen. Oper.	Continuing	1987	1988	5.50	5.50
General	Current Expenses	1989	Gen. Oper.	Continuing	1989	1990	7.30	7.30
General	Current Expenses	1995	Gen. Oper.	Continuing	1995	1996	5.80	5.80
General	Current Expenses	2000	Gen. Oper.	Continuing	2000	2001	4.78	4.78
General	Current Expenses	2006	Gen. Oper.	Continuing	2006	2007	4.00	4.00
Permanent Improvement	Special Levy	2006	Perm. Improv.	Continuing	2006	2007	2.00	2.00
General	Current Expenses	2013	Gen. Oper.	Continuing	2013	2014	5.9	5.9
General	Current Expenses	2018	Gen. Oper.	Continuing	2018	2019	3.9	3.9
Totals							80.68	80.68

	•	SIAIEMENI	OF FUND ACT	VITY		
		Chardon Local	Schools 2026 Tax Budget			
					SCHEE	
Fund BY Type	Beginning Estimated Unencumbered Fund Balance	Total Estimated Receipts	HR included here	Total Resources Available For Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance
List Each Fund 001 - General Fund (Taxes)	18,085,455	39,779,340	29,993,020	57.864.795	44.040.000	
or - General Fund (Taxes)	16,065,455	39,779,340	29,993,020	57,864,795	44,016,223	13,848,572
Special Revenue Funds	500.000					
06 - Nutrition Services 07 - Expendable Trusts	500,000 16,000	625,000 7,000		1,125,000 23,000	875,000 7,000	250,000 16,000
08 - Endowment	70,000	5,000		75,000	3,000	72,000
09 - Uniform School Supply	50,000	3,000		53,000	53,000	0
18 - Public School Support 19 - Local Grants	200,000 25,000	190,000 35,000		390,000	315,000	75,000 0
20 - District Fund/Latchkey	75,000	120,000		60,000 195,000	60,000 160,000	35,000
31 - Underground Storage Tanks	11,000	0		11,000	11,000	0
00 - Student Managed Activity	130,000	100,000		230,000	150,000	80,000
00 - District Managed Student Activity 01 - Auxiliary fund	10,000	900,000 88,600		910,000 88,600	910,000 88,600	0
51 - Public Schools Connectivity	0	4,500		4,500	4,500	0
67 - Student Wellness	0	0		0	0	0
99 - Misc. State Grants	0	0		0	0	0
07 - CARES 10 - Cornonavirus Relief	0	0		0	0	0
16 - IDEA B	0	1,000,000		1,000,000	1,000,000	0
51 - Title III / LEP	0	4,000		4,000	4,000	0
72 - Title I	0	300,000		300,000	300,000	0
84 - Drug Free Grant 87 - IDEA PreSchool	0	26,000 23,000		26,000 23,000	26,000 23,000	0
90 - Title IIA	0	90,000		90,000	90.000	0
99 - Other Federal Grants	0	0		0	0	0
Avenius Erosensis Salama	Place Colored			- 1	1 to 100 min -2 to	
otal Special Revenue Funds	19,172,455	43,300,440	29,993,020	62,472,895	48,096,323	14,376,572
otal Debt Service Funds	0	0		0	0	0
002 - Bond Retirement	35,000	411,100		446,100	411,100	35,000
Fotal Capital Project Funds	35,000	411,100	0	446,100	411,100	35,000
Expendable Trust Funds						
03 - PI Fund (Taxes)	36,895	2,278,229	2,272,629	2,315,124	2,311,191	3,933
otal Expendable Trust Funds	36,895	2,278,229	2,272,629	2,315,124	2,311,191	3,933
Enterprise Funds						
111 - Summer School 112 - Community / Adult Education	0	0		0	0	0
12 - Community / Adult Education	0	0		0	0	0
otal Enterprise Funds	Caralles of the caralles of th	0	0	0	0	0
Internal Service Funds						
14 - Rotary	0	0		0	0	0
23 - Chromebook Self Insurance	100,000	30,000		130,000	100,000	30,000
24 - Health Insurance 35 - Termination Benefits	2,500,000 250,000	5,800,000 250,000		8,300,000 500,000	5,800,000 150,000	2,500,000 350,000
otal Internal Service Funds	2,850,000	6,080,000		8,930,000	6,050,000	2,880,000
otal Non-Expendable Trust Funds	0	0		0	0	0
Agency Funds 22 - District Agency	100,000	60,000		160,000	98,000	62,000
	7 25 65 6			Visit in its	The state of the s	r properties
otal Agency Funds	100,000	60,000	N. 2 - 2 - 7 -	160,000	98,000	62,000
IEMORANDUM TOTALS	22,194,350	52,129,769	32,265,649	74,324,119	56,966,614	17,357,505

Schedule 3 is not applicable to Chardon Local Schools

SCHEDULE OF INDEBTEDNESS

SCHEDULE 4

1	11	Ш	IV	V	VI	VII	VIII	IX
urpose Of Notes Or Bon	Authority for Levy Outside 10 mill Limit	Date Of Issue	Date Due	Ordinance or Resolution	Serial or Term	Rate of Interest	Principal Amount Outstanding At The Beginning Of The Year	Amount Required To Meet Budget Year Principal & Interest Payments
Inside 10 Mill Limit:								
N/A								
						-		
						-		
TOTAL	\$0.00						\$0.00	\$0.00
Outside 10 Mill Limit:								
N/A								
TOTAL	\$0.00					School of Fig.	\$0.00	\$0.00

TAX ANTICIPATION NOTES

Chardon Local Schools	SCHEDULE 5

Tax anticipation notes are issued in anticipation of the collection of the proceeds of a property tax levy. The amount of money required to cover debt service must be deposited into a bond retirement fund, from collections and distribution of the tax levy, in the amounts and at the times required to pay those debt charges as provided in the legislation authorizing the tax anticipation notes.

(ORC Section 133.24)

The appropriation to the fund which normally receives the tax levy proceeds is limited to the balance available after deducting the amounts to be applied to debt service.

After the issuance of general obligation securities or of securities to which section 133.24 of the ORC applies, the taxing authority of the subdivision shall include in its annual tax budget, and levy a property tax in a sufficient amount, with any other monies available for the purpose, to pay the debt charges on the securities payable from property tax. (ORC Section 133.25)

	Name Of Tax Anticipation Note Issue	Name Of Tax Anticipation Note Issue
Amount Required To Meet Budget Year Principal & Interest Payments:	Chardon TAN Loan	
Interest Due	\$19,140.00	
Interest Due Date	12/1/2025	
Principal Due	\$370,000.00	
Principal Due Date	12/1/2025	
Interest Due	\$16,087.50	
Interest Due Date	6/1/2026	
Total	\$405,227.50	
Name Of The Special Debt Service Fund	Bond Retirement - TANS	
Amount Of Debt Service To Be Apportioned To The Following Settlements:		
January Advance #1	\$102,775.00	
February Advance #2	\$102,775.00	
July Advance #1	\$102,775.00	
August Advance #2	\$102,775.00	
Total	\$411,100.00	

Name Of Fund To Be Charged

PI Fund - Transfer to 002 Fund

STATEMENT OF FUND ACTIVITY

(Complete only for General Fund , Bond Retirement Fund any other funds requesting general property tax revenue)
Chardon Local Schools 2026 Tax Budget

Exhibit I

FUND: General Fund

	I	III	IV	V
			2025	2026
	For FY	For FY	Current	BUDGET
DESCRIPTION	2023	2024	Year	YEAR
	ACTUAL	ACTUAL	ESTIMATE	ESTIMATE
Revenues:				
Property Taxes (Real & Personal)	\$25,942,233.00	\$28,802,646.00	\$26,907,525.00	\$27,509,562.00
Homestead,Rollback & TVLR	\$2,576,492.00	\$2,510,647.00	\$2,470,291.00	\$2,483,458.00
Other Revenue	\$9,667,054.00	\$10,724,329.00	\$10,412,531.00	\$9,786,320.00
Total Revenues	\$38,185,779.00	\$42,037,622.00	\$39,790,347.00	\$39,779,340.00
Total Expenditures	\$39,087,343.00	\$42,154,508.00	\$45,401,889.00	\$44,016,223.00
Revenue over (under) Expenditures	(\$901,564.00)	(\$116,886.00)	(\$5,611,542.00)	(\$4,236,883.00)
Beginning Cash Balance	\$24,715,447.00	\$23,813,883.00	\$23,696,997.00	\$18,085,455.00
Ending Cash Balance	\$23,813,883.00	\$23,696,997.00	\$18,085,455.00	\$13,848,572.00
Encumbrances at Year End	\$372,666.76	\$284,127.00	\$500,000.00	\$500,000.00

FUND: Permanent Improvement

1	II	III	IV	V
			2025	2026
	For FY	For FY	Current	BUDGET
DESCRIPTION	2023	2024	Year	YEAR
	ACTUAL	ACTUAL	ESTIMATE	ESTIMATE
Revenues				
Broad Town (Bod & Broad)	#70.4.000.00	#4 004 F00 00	#0.000.004.00	#0.07C 404.00
Property Taxes (Real & Personal)	\$734,026.00	\$1,294,590.00	\$2,039,601.00	\$2,076,134.00
Homestead,Rollback, 10,000 Exemption, & TVLR	\$156,798.00	\$209,882.00	\$196,495.00	\$196,495.00
Other Revenue	\$530,519.00	\$1,176,077.00	\$5,600.00	\$5,600.00
Other Neverlue	Ψ330,313.00	Ψ1,170,077.00	Ψ3,000.00	Ψ5,000.00
Total Revenues	\$1,421,344.00	\$2,680,549.00	\$2,241,696.00	\$2,278,229.00
Total Expenditures	\$3,217,191.00	\$2,790,761.00	\$3,418,782.00	\$2,311,191.00
Revenue over (under) Expenditures	(\$1,795,847.00)	(\$110,212.00)	(\$1,177,086.00)	(\$32,962.00)
The veride over (drider) Experialitares	(ψ1,700,047.00)	(\$110,212.00)	(\$1,111,000.00)	(402,002.00)
Beginning Cash Balance	\$3,120,040.00	\$1,324,193.00	\$1,213,981.00	\$36,895.00
Ending Cash Balance	\$1,324,193.00	\$1,213,981.00	\$36,895.00	\$3,933.00
Encumbrances at Year End			\$0.00	\$0.00

^{*}Bond Retirement 002 (411,100) - Now included in PI but is transferred to 002 for payments

EXHIBIT II

FUND NAME: GENERAL FUND NUMBER: 001 General

FUND TYPE: GOVERNMENTAL

Chardon Local School District - - Geauga County

PAGE 1 of 4

		FISCAL	FISCAL	FISCAL	FISCAL	FISCAL	- 2026	FISCAL	FISCAL
Description		2022 4th Last Fiscal Year	2023 3rd Last Fiscal Year	2024 2nd Last Fiscal Year	2025 Last Fiscal Year	July 1, through Dec. 31	January 1 through June 30	2026 TOTALS	2027 July 1, thru Dec. 31
REVENUES								NEW COMMENS OF THE ARMOND CONTRACTOR SOCIETY	
Taxes									
1.01	General Property Taxes	24,947,085	24,816,871	25,184,411	24,365,246	10,922,850	13,813,580	24,736,430	11,073,165
1.020	Tangible Personal Property	2,180,453	1,125,361	3,618,235	2,542,279	1,297,784	1,475,348	2,773,132	1,307,964
1.030	Income Tax	0	0	0	0	0	0	0	0
Total Taxes		27,127,538	25,942,232	28,802,646	26,907,525	12,220,634	15,288,928	27,509,562	12,381,129
Grants-in-Aid									
1.035	Unrestricted Grants-in-Aid	4,988,022	5,161,469	5,475,028	5,722,971	2,965,480	2,965,480	5,930,960	3,061,667
1.040	Restricted Grants-in-Aid	573,402	506,539	527,804	490,261	230,825	230,825	461,650	214,562
Total Grants-in-	Aid	5,561,424	5,668,008	6,002,832	6,213,232	3,196,305	3,196,305	6,392,610	3,276,228
1.050	Property Tax Allocation	2,546,938	2,576,493	2,510,647	2,470,291	1,238,852	1,244,606	2,483,458	1,244,606
1.060	Federal	0	0	0	0	0	0	0	0
1.060	All Other Revenue (Less Federal Rev from Above)	1,283,458	2,526,662	3,229,457	2,950,216	1,113,990	1,113,990	2,227,980	923,034
Other Financing	Sources								
2.010	Sale of Notes	0	0	0	0	0	0	0	0
2.020	State Emergency Loans and Advancements	0	0	0	0	0	0	0	0
2.040	Operating Transfers In	611,880	643,695	744,992	690,730	345,365	345,365	690,730	345,365
2.050	Advance In	987,000	785,450	614,489	536,050	237,500	237,500	475,000	237,500
2.060 Total Other Re	All Other Financing Sources	105,642 1,704,522	43,233 1,472,378	132,559 1,492,040	22,303 1,249,083	0 582,865	582,865	1,165,730	582,865
TOTAL ALL REV	ENUES	38,223,880	38,185,773	42,037,622	39,790,388	18,352,687	21,426,733	39,779,420	18,407,902

FUND NAME: GENERAL
FUND NUMBER: 001 General

Chardon Local School District - - Geauga County

PAGE 2 of 4

		FISCAL	FISCAL	FISCAL	FISCAL	FISCAL -	2026	FISCAL	FISCAL
Description			2023 3rd Last Fiscal Year	2024 2nd Last Fiscal Year	2025 Last Fiscal Year	July 1, through Dec. 31	January 1 through June 30	2026 TOTALS	2027 July 1, thru Dec. 31
EXPENDITURES					KOMPAGUIS ASSESSABILES BUTCHARDS SE			AND THE RESIDENCE OF THE PROPERTY OF THE PROPE	
1000 In	struction								
10		12,499,220	13,718,425	14,125,189	14,271,424	7,362,344	7,362,344	14,724,689	7,633,996
20	0 Employees Retirement and Ins Benefits	5,188,498	5,292,100	5,385,254	5,926,998	3,107,101	3,107,101	6,214,202	3,304,651
40		1,041,390	1,311,535	1,480,819	1,791,349	846,519	846,519	1,693,039	856,097
50	0 Supplies and Materials	435,588	977,424	1,018,794	964,100	490,060	490,060	980,120	496,196
60	0 Capital Outlay	18,118	97,234	56,148	64,554	42,261	42,261	84,521	38,035
70	Obsolete Object Code	0	0	0	0	0	0	0	0
80	0 Miscellaneous Objects	775	1,450	1,125	1,020	525	525	1,050	541
Total Instruction		19,183,589	21,398,168	22,067,328	23,019,445	11,848,811	11,848,811	23,697,621	12,329,516
2000 Si	pporting Services								
	0 Personal Services	6,295,558	7,186,107	7,786,788	8,279,501	4,258,694	4,258,694	8,517,388	4,423,811
20	0 Employees Retirement and Ins Benefits	2,918,403	3,121,337	3,660,837	3,495,646	1,831,261	1,831,261	3,662,522	1,945,800
40		2,111,203	1,755,405	2,611,713	2,545,931	1,225,159	1,225,159	2,450,318	1,243,027
50	Supplies and Materials	498,649	619,461	683,295	995,501	506,998	506,998	1,013,995	522,208
60		30,894	2,246,363	1,887,694	4,357,158	846,164	846,164	1,692,329	129,156
70		0	0	0	0	0	0	0	0
80		596,808	618,870	603,267	647,392	332,125	332,125	664,251	342,209
Total Supporting Services		12,451,515	15,547,543	17,233,595	20,321,129	9,000,402	9,000,402	18,000,803	8,606,210
3000 O	peration of Non-Instructional Service								
	0 Personal Services	59,649	63,809	51,359	54,770	28,685	28,685	57,369	29,849
20		11,719	12,158	11,939	14,887	7,719	7,719	15,439	8,082
40		0	0	0	(0)	(0)	(0)	(0)	(0
50		0	425	469	0	0	0	0	0
60		0	0	0	0	0	0	0	0
70		0	0		0	0	0	0	0
80		0	0		0	0	0	0	0
Total Operation of Non-Ins		71,368	76,392	63,767	69,657	36,404	36,404	72,808	37,931

FUND NAME: GENERAL FUND NUMBER: 001 General

		Chardon Local So	chool District	Geauga Count	y .				PAGE 3 of 4
Description	·	FISCAL 2022 4th Last Fiscal Year	FISCAL 2023 3rd Last Fiscal Year	FISCAL 2024 2nd Last Fiscal Year	FISCAL 2025 Last Fiscal Year	FISCAL July 1, through Dec. 31	2026 January 1 through June 30	FISCAL 2026 TOTALS	FISCAL 2027 July 1, thru Dec. 31
4000 Extra	acurricular Activities								
100	Personal Services	86,858	98,868	101,461	153,549	78,192	78,192	156,385	79,642
200	Employees Retirement and Ins Benefits	15,439	11,943	13,599	14,709	7,580	7,580	15,159	7,864
400	Purchased Services	0	0	0	1,400	723	723	1,445	744
500	Supplies and Materials	0	0	0	0	0	0	0	0
600	Capital Outlay	0	0	0	0	0	0	0	0
700	Obsolete Object Code	0	0	0	0	0	0	0	0
800	Miscellaneous Objects	-	-	0	0	0	0	0	0
Total Extracurricular		102,297	110,811	115,060	169,658	86,495	86,495	172,989	88,249
	ities Acquisition and Construction Services								
100	Personal Services	0	0	0	0	0	0	0	0
200	Employees Retirement and Ins Benefits	0	0	0	0	0	0	0	0
400	Purchased Services	0	0	0	0	0	0	0	0
500	Supplies and Materials	0	0	0	0	0	0	0	0
600	Capital Outlay	0	0	367,100	0	0	0	0	0
700	Obsolete Object Code	0	0	0	0	0	0	0	0
800	Miscellaneous Objects	-	-	0	0	0	0	0	0
Total Facilities Acquisition and	d Construction Service	0	0	367,100	0	0	0	0	0
Debt	Service								
6000	Repayment of Debt & Interest	0	0	0	0	0	0	0	0
Intergovernmental Expenditu	ıres	0	0	0	0	0	0	0	0
7000	Transfers - Out / Advances - Out / Other Misc	1,722,330	1,954,333	2,307,657	1,822,001	1.036.000	1.036.000	2.072.001	911,000

EXHIBIT II

FUND NAME: GENERAL FUND NUMBER: 001 General

	Chardon Local	School District	: Geauga Co	unty				PAGE 4 of 4
	FISCAL	FISCAL	FISCAL	FISCAL	FISCAL	- 2026	FISCAL	FISCAL
	2022	2023	2024	2025	July 1,	January 1	2026	2027
Description	4th Last	3rd Last	2nd Last	Last	through	through		July 1, thru
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dec. 31	June 30	TOTALS	Dec. 31
	(2)	(3)	(4)	(5)	(6)	(7)		(8)
Total Expenditures	33,531,099	39,087,247	42,154,508	45,401,889	22,008,111	22,008,111	44,016,223	21,972,906
REVENUES OVER (UNDER) EXPENDITURES	4,692,781	(901,474)	(116,886)	(5,611,501)	(3,655,425)	(581,378)	(4,236,803)	(3,565,004)
Beginning Fund Cash Balance	20,022,578	24,715,359	23,813,885	23,696,999	18,085,497	14,430,072	18,085,497	13,848,694
Ending Cash Fund Balance	24,715,359	23,813,885	23,696,999	18,085,497	14,430,072	13,848,694	13,848,694	10,283,690
Estimated Encumbrances (outstanding yearend)								

Chardon Local School District Schedule Of Revenue, Expenditures and Changes In Fund Balances Actual and Forecasted Operating Fund

			Actual and F	orecasted Ope	erating Fund			
		ACTUAL				FORECASTED	+	
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
P	2022	2023	2024	2025	2026	2027	2028	2029
Revenue: 1.010 - General Property Tax (Real Es	24,947,085	24,816,871	25,184,411	24,365,246	24,736,430	25,021,927	25,251,521	25,412,298
1.020 - Public Utility Personal Proper		1,125,361	3,618,235	2,542,279	2,773,132	2,832,724	2,925,943	3,019,162
1.030 - Income Tax	-	-	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	4,988,022	5,161,469	5,475,028	5,722,971	5,930,960	6,123,333	6,150,266	6,181,249
1.040 - Restricted Grants-in-Aid	573,402	506,539	527,804	490,261	461,650	429,123	427,435	422,400
1.045 - Restricted Federal Grants-in-A 1.050 - State Share of Local Property	1	2 576 402	2 510 647	2,470,332	2 402 520	2 502 565	2 521 247	- 2 522 262
1.060 - All Other Operating Revenues	2,546,938 1,283,458	2,576,493 2,526,662	2,510,647 3,229,457	2,470,332	2,483,538 2,227,980	2,502,565 1,846,068	2,521,347 1,737,956	2,532,363 1,737,956
1.070 - Total Revenue	36,519,358	36,713,395	40,545,582	38,541,305	38,613,690	38,755,740	39,014,468	39,305,428
					Service Co.			
Other Financing Sources:								
2.010 - Proceeds from Sale of Notes	-		-	-	•	-		-
2.020 - State Emergency Loans and Ac 2.040 - Operating Transfers-In	611,880	643,695	744,992	690,730	690,730	690,730	690,730	690,730
2.050 - Advances-In	987,000	785,450	614,489	536,050	475,000	475,000	475,000	475,000
2.060 - All Other Financing Sources	105,642	43,233	132,559	22,303				-
2.070 - Total Other Financing Sources		1,472,378	1,492,040	1,249,083	1,165,730	1,165,730	1,165,730	1,165,730
2.080 - Total Revenues and Other Financing	38,223,880	38,185,773	42,037,622	39,790,388	39,779,420	39,921,471	40,180,198	40,471,158
Expenditures:								
3.010 - Personnel Services	18,941,285	21,067,209	22,064,797	22,759,243	23,455,831	24,334,593	25,299,265	25,990,889
3.020 - Employees' Retirement/Insur		8,437,538	9,071,629	9,452,240	9,907,323	10,532,793	11,275,483	12,024,737
3.030 - Purchased Services	3,152,593	3,066,940	4,092,532	4,338,680	4,144,802	4,199,736	4,325,728	4,455,500
3.040 - Supplies and Materials	934,237	1,597,310	1,702,558	1,959,601	1,994,115	2,036,808	2,079,728	2,123,936
3.050 - Capital Outlay 3.060 - Intergovernmental	49,012	2,343,597	2,310,942	4,421,712	1,776,850	334,380	434,380	334,380
5.000 - Intergovernmental		-	-			•	•	
Debt Service:								
4.010 - Principal-All Years	-	-	-	-		-	-	-
4.020 - Principal - Notes	-	-	-	-		-	-	
4.030 - Principal - State Loans 4.040 - Principal - State Advances	-	-				-	-	
4.050 - Principal - HB264 Loan	_	-	-			-	-	
4.055 - Principal - Other	-	-	-	-		-	-	-
4.060 - Interest and Fiscal Charges	-	-	-	-		-	-	-
4.300 - Other Objects	597,583	620 220	604,392	648,412	665 201	685,500	706,315	727,765
		620,320			665,301			
4.500 - Other Objects 4.500 - Total Expenditures	31,808,769	37,132,914	39,846,850	43,579,888	41,944,222	42,123,811	44,120,900	45,657,207
4.500 - Total Expenditures								
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out	31,808,769	37,132,914	39,846,850	43,579,888	41,944,222	42,123,811	44,120,900	45,657,207
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses	936,880 785,450	37,132,914 1,339,844 614,489	39,846,850 1,771,607 536,050	1,347,000 475,000	1,597,000 475,000	1,347,000 475,000	1,347,000 475,000	45,657,207 1,347,000 475,000
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses	936,880 785,450 - 1,722,330	1,339,844 614,489 - 1,954,333	39,846,850 1,771,607 536,050 - 2,307,657	1,347,000 475,000 - 1,822,001	1,597,000 475,000 - 2,072,001	1,347,000 475,000 - 1,822,001	1,347,000 475,000 - 1,822,001	1,347,000 475,000 - 1,822,001
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses	936,880 785,450 - 1,722,330	37,132,914 1,339,844 614,489	39,846,850 1,771,607 536,050	1,347,000 475,000	1,597,000 475,000	1,347,000 475,000	1,347,000 475,000	45,657,207 1,347,000 475,000
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Financing Excess of Rev & Other Financing Uses	936,880 785,450 - 1,722,330 33,531,099 Over (Under)	1,339,844 614,489 - 1,954,333 39,087,247	1,771,607 536,050 - 2,307,657 42,154,508	1,347,000 475,000 - 1,822,001 45,401,889	1,597,000 475,000 - 2,072,001 44,016,223	1,347,000 475,000 - 1,822,001 43,945,811	1,347,000 475,000 - 1,822,001 45,942,901	1,347,000 475,000 - 1,822,001 47,479,208
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Finance	936,880 785,450 - 1,722,330 33,531,099 Over (Under)	1,339,844 614,489 - 1,954,333	39,846,850 1,771,607 536,050 - 2,307,657	1,347,000 475,000 - 1,822,001	1,597,000 475,000 - 2,072,001	1,347,000 475,000 - 1,822,001	1,347,000 475,000 - 1,822,001	1,347,000 475,000 - 1,822,001
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Uses	936,880 785,450 - 1,722,330 i 33,531,099 Over (Under) 4,692,781	1,339,844 614,489 - 1,954,333 39,087,247	1,771,607 536,050 - 2,307,657 42,154,508	1,347,000 475,000 - 1,822,001 45,401,889	1,597,000 475,000 - 2,072,001 44,016,223	1,347,000 475,000 - 1,822,001 43,945,811	1,347,000 475,000 - 1,822,001 45,942,901	1,347,000 475,000 - 1,822,001 47,479,208
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Financing Excess of Rev & Other Financing Uses	936,880 785,450 - 1,722,330 i 33,531,099 Over (Under) 4,692,781	1,339,844 614,489 - 1,954,333 39,087,247	1,771,607 536,050 - 2,307,657 42,154,508	1,347,000 475,000 - 1,822,001 45,401,889	1,597,000 475,000 - 2,072,001 44,016,223	1,347,000 475,000 - 1,822,001 43,945,811	1,347,000 475,000 - 1,822,001 45,942,901	1,347,000 475,000 - 1,822,001 47,479,208
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Uses Cash Balance July 1 - Excluding Proportion 1 - Replacement and New Levies	936,880 785,450 - 1,722,330 33,531,099 Over (Under) 4,692,781 sed Renewal/ 20,022,578	37,132,914 1,339,844 614,489 - 1,954,333 39,087,247 (901,474) 24,715,359	1,771,607 536,050 - 2,307,657 42,154,508 (116,886) 23,813,885	1,347,000 475,000 - 1,822,001 45,401,889 (5,611,501) 23,696,999	41,944,222 1,597,000 475,000 - 2,072,001 44,016,223 (4,236,803) 18,085,497	1,347,000 475,000 - 1,822,001 43,945,811 (4,024,341)	1,347,000 475,000 - 1,822,001 45,942,901 (5,762,703) 9,824,353	1,347,000 475,000 - 1,822,001 47,479,208 (7,008,049) 4,061,651
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Financing Excess of Rev & Other Financing Uses 6.010 - Expenditures and Other Financing Use Cash Balance July 1 - Excluding Propo	936,880 785,450 - 1,722,330 1 33,531,099 Over (Under) 4,692,781	37,132,914 1,339,844 614,489 - 1,954,333 39,087,247 (901,474)	39,846,850 1,771,607 536,050 - 2,307,657 42,154,508 (116,886)	43,579,888 1,347,000 475,000 - 1,822,001 45,401,889 (5,611,501)	41,944,222 1,597,000 475,000 - 2,072,001 44,016,223 (4,236,803)	1,347,000 475,000 - 1,822,001 43,945,811 (4,024,341)	1,347,000 475,000 - 1,822,001 45,942,901 (5,762,703)	1,347,000 475,000 - 1,822,001 47,479,208 (7,008,049)
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Financing Excess of Rev & Other Financing Uses 6.010 - Expenditures and Other Financing Use Cash Balance July 1 - Excluding Proportion - Replacement and New Levies 7.020 - Cash Balance June 30	936,880 785,450 - 1,722,330 33,531,099 Over (Under) 4,692,781 sed Renewal/ 20,022,578	37,132,914 1,339,844 614,489 - 1,954,333 39,087,247 (901,474) 24,715,359 23,813,885	39,846,850 1,771,607 536,050 - 2,307,657 42,154,508 (116,886) 23,813,885 23,696,999	1,347,000 475,000 475,001 1,822,001 45,401,889 (5,611,501) 23,696,999 18,085,497	1,597,000 475,000 2,072,001 44,016,223 (4,236,803) 18,085,497 13,848,694	1,347,000 475,000 - 1,822,001 43,945,811 (4,024,341) 13,848,694 9,824,353	1,347,000 475,000 - 1,822,001 45,942,901 (5,762,703) 9,824,353 4,061,651	1,347,000 475,000 - 1,822,001 47,479,208 (7,008,049) 4,061,651 (2,946,398)
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Uses Cash Balance July 1 - Excluding Proportion 1 - Replacement and New Levies	936,880 785,450 - 1,722,330 33,531,099 Over (Under) 4,692,781 sed Renewal/ 20,022,578	37,132,914 1,339,844 614,489 - 1,954,333 39,087,247 (901,474) 24,715,359	1,771,607 536,050 - 2,307,657 42,154,508 (116,886) 23,813,885	1,347,000 475,000 - 1,822,001 45,401,889 (5,611,501) 23,696,999	41,944,222 1,597,000 475,000 - 2,072,001 44,016,223 (4,236,803) 18,085,497	1,347,000 475,000 - 1,822,001 43,945,811 (4,024,341)	1,347,000 475,000 - 1,822,001 45,942,901 (5,762,703) 9,824,353	1,347,000 475,000 - 1,822,001 47,479,208 (7,008,049) 4,061,651
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Use Cash Balance July 1 - Excluding Proport 7.010 - Replacement and New Levies 7.020 - Cash Balance June 30 8.010 - Estimated Encumbrances June 30 Reservations of Fund Balance:	936,880 785,450 - 1,722,330 33,531,099 Over (Under) 4,692,781 sed Renewal/ 20,022,578	37,132,914 1,339,844 614,489 - 1,954,333 39,087,247 (901,474) 24,715,359 23,813,885	39,846,850 1,771,607 536,050 - 2,307,657 42,154,508 (116,886) 23,813,885 23,696,999	1,347,000 475,000 475,001 1,822,001 45,401,889 (5,611,501) 23,696,999 18,085,497	1,597,000 475,000 2,072,001 44,016,223 (4,236,803) 18,085,497 13,848,694	1,347,000 475,000 - 1,822,001 43,945,811 (4,024,341) 13,848,694 9,824,353	1,347,000 475,000 - 1,822,001 45,942,901 (5,762,703) 9,824,353 4,061,651	1,347,000 475,000 - 1,822,001 47,479,208 (7,008,049) 4,061,651 (2,946,398)
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Uses Cash Balance July 1 - Excluding Proport 7.010 - Replacement and New Levies 7.020 - Cash Balance June 30 8.010 - Estimated Encumbrances June 30 Reservations of Fund Balance: 9.010 - Textbooks and Instructional Management and New Levices	936,880 785,450 - 1,722,330 33,531,099 Over (Under) 4,692,781 sed Renewal/ 20,022,578	37,132,914 1,339,844 614,489 - 1,954,333 39,087,247 (901,474) 24,715,359 23,813,885	39,846,850 1,771,607 536,050 - 2,307,657 42,154,508 (116,886) 23,813,885 23,696,999	1,347,000 475,000 475,001 1,822,001 45,401,889 (5,611,501) 23,696,999 18,085,497	1,597,000 475,000 2,072,001 44,016,223 (4,236,803) 18,085,497 13,848,694	1,347,000 475,000 - 1,822,001 43,945,811 (4,024,341) 13,848,694 9,824,353	1,347,000 475,000 - 1,822,001 45,942,901 (5,762,703) 9,824,353 4,061,651	1,347,000 475,000 - 1,822,001 47,479,208 (7,008,049) 4,061,651 (2,946,398)
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Financing Uses 6.010 - Excess of Rev & Other Financing Uses 6.010 - Expenditures and Other Financing Uses Cash Balance July 1 - Excluding Proportion - Replacement and New Levies 7.020 - Cash Balance June 30 8.010 - Estimated Encumbrances June 30 Reservations of Fund Balance: 9.010 - Textbooks and Instructional Manager - Gaptila Improvements	936,880 785,450 - 1,722,330 33,531,099 Over (Under) 4,692,781 sed Renewal/ 20,022,578	37,132,914 1,339,844 614,489 - 1,954,333 39,087,247 (901,474) 24,715,359 23,813,885	39,846,850 1,771,607 536,050 - 2,307,657 42,154,508 (116,886) 23,813,885 23,696,999	1,347,000 475,000 475,001 1,822,001 45,401,889 (5,611,501) 23,696,999 18,085,497	1,597,000 475,000 2,072,001 44,016,223 (4,236,803) 18,085,497 13,848,694	1,347,000 475,000 - 1,822,001 43,945,811 (4,024,341) 13,848,694 9,824,353	1,347,000 475,000 - 1,822,001 45,942,901 (5,762,703) 9,824,353 4,061,651	1,347,000 475,000 - 1,822,001 47,479,208 (7,008,049) 4,061,651 (2,946,398)
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Uses Cash Balance July 1 - Excluding Proport 7.010 - Replacement and New Levies 7.020 - Cash Balance June 30 8.010 - Estimated Encumbrances June 30 Reservations of Fund Balance: 9.010 - Textbooks and Instructional Management and New Levices	936,880 785,450 - 1,722,330 33,531,099 Over (Under) 4,692,781 sed Renewal/ 20,022,578	37,132,914 1,339,844 614,489 - 1,954,333 39,087,247 (901,474) 24,715,359 23,813,885	39,846,850 1,771,607 536,050 - 2,307,657 42,154,508 (116,886) 23,813,885 23,696,999	1,347,000 475,000 475,001 1,822,001 45,401,889 (5,611,501) 23,696,999 18,085,497	1,597,000 475,000 2,072,001 44,016,223 (4,236,803) 18,085,497 13,848,694	1,347,000 475,000 - 1,822,001 43,945,811 (4,024,341) 13,848,694 9,824,353	1,347,000 475,000 - 1,822,001 45,942,901 (5,762,703) 9,824,353 4,061,651	1,347,000 475,000 - 1,822,001 47,479,208 (7,008,049) 4,061,651 (2,946,398)
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Use Cash Balance July 1 - Excluding Proportion - Replacement and New Levies 7.020 - Cash Balance June 30 8.010 - Estimated Encumbrances June 30 Reservations of Fund Balance: 9.010 - Textbooks and Instructional Medical Section - Sudget Reserve	936,880 785,450 - 1,722,330 33,531,099 Over (Under) 4,692,781 sed Renewal/ 20,022,578	37,132,914 1,339,844 614,489 - 1,954,333 39,087,247 (901,474) 24,715,359 23,813,885	39,846,850 1,771,607 536,050 - 2,307,657 42,154,508 (116,886) 23,813,885 23,696,999	1,347,000 475,000 475,001 1,822,001 45,401,889 (5,611,501) 23,696,999 18,085,497	1,597,000 475,000 2,072,001 44,016,223 (4,236,803) 18,085,497 13,848,694	1,347,000 475,000 - 1,822,001 43,945,811 (4,024,341) 13,848,694 9,824,353	1,347,000 475,000 - 1,822,001 45,942,901 (5,762,703) 9,824,353 4,061,651	1,347,000 475,000 - 1,822,001 47,479,208 (7,008,049) 4,061,651 (2,946,398)
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Use Cash Balance July 1 - Excluding Proport 7.010 - Replacement and New Levies 7.020 - Cash Balance June 30 8.010 - Estimated Encumbrances June 30 Reservations of Fund Balance: 9.010 - Textbooks and Instructional Medical Section 1 of 1	936,880 785,450 - 1,722,330 33,531,099 Over (Under) 4,692,781 sed Renewal/ 20,022,578	37,132,914 1,339,844 614,489 - 1,954,333 39,087,247 (901,474) 24,715,359 23,813,885	39,846,850 1,771,607 536,050 - 2,307,657 42,154,508 (116,886) 23,813,885 23,696,999	1,347,000 475,000 475,001 1,822,001 45,401,889 (5,611,501) 23,696,999 18,085,497	1,597,000 475,000 2,072,001 44,016,223 (4,236,803) 18,085,497 13,848,694	1,347,000 475,000 - 1,822,001 43,945,811 (4,024,341) 13,848,694 9,824,353	1,347,000 475,000 - 1,822,001 45,942,901 (5,762,703) 9,824,353 4,061,651	1,347,000 475,000 - 1,822,001 47,479,208 (7,008,049) 4,061,651 (2,946,398)
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Use Cash Balance July 1 - Excluding Proportion - Replacement and New Levies 7.020 - Cash Balance June 30 8.010 - Estimated Encumbrances June 30 Reservations of Fund Balance: 9.010 - Textbooks and Instructional Medical Service Service 9.040 - DPIA 9.050 - Debt Service 9.060 - Property Tax Advances 9.070 - Bus Purchases	936,880 785,450 - 1,722,330 33,531,099 Over (Under) 4,692,781 sed Renewal/ 20,022,578	37,132,914 1,339,844 614,489 - 1,954,333 39,087,247 (901,474) 24,715,359 23,813,885	39,846,850 1,771,607 536,050 - 2,307,657 42,154,508 (116,886) 23,813,885 23,696,999	1,347,000 475,000 475,001 1,822,001 45,401,889 (5,611,501) 23,696,999 18,085,497	1,597,000 475,000 2,072,001 44,016,223 (4,236,803) 18,085,497 13,848,694	1,347,000 475,000 - 1,822,001 43,945,811 (4,024,341) 13,848,694 9,824,353	1,347,000 475,000 - 1,822,001 45,942,901 (5,762,703) 9,824,353 4,061,651	1,347,000 475,000 - 1,822,001 47,479,208 (7,008,049) 4,061,651 (2,946,398)
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Use Cash Balance July 1 - Excluding Proport 7.010 - Replacement and New Levies 7.020 - Cash Balance June 30 8.010 - Estimated Encumbrances June 30 Reservations of Fund Balance: 9.010 - Textbooks and Instructional Medical Section 1 of 1	936,880 785,450 - 1,722,330 33,531,099 Over (Under) 4,692,781 sed Renewal/ 20,022,578	37,132,914 1,339,844 614,489 - 1,954,333 39,087,247 (901,474) 24,715,359 23,813,885	39,846,850 1,771,607 536,050 - 2,307,657 42,154,508 (116,886) 23,813,885 23,696,999	1,347,000 475,000 475,001 1,822,001 45,401,889 (5,611,501) 23,696,999 18,085,497	1,597,000 475,000 2,072,001 44,016,223 (4,236,803) 18,085,497 13,848,694	1,347,000 475,000 - 1,822,001 43,945,811 (4,024,341) 13,848,694 9,824,353	1,347,000 475,000 - 1,822,001 45,942,901 (5,762,703) 9,824,353 4,061,651	1,347,000 475,000 - 1,822,001 47,479,208 (7,008,049) 4,061,651 (2,946,398)
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Use Cash Balance July 1 - Excluding Proportion - Replacement and New Levies 7.020 - Cash Balance June 30 8.010 - Estimated Encumbrances June 30 Reservations of Fund Balance: 9.010 - Textbooks and Instructional Medical Service Service 9.040 - DPIA 9.050 - Debt Service 9.060 - Property Tax Advances 9.070 - Bus Purchases	31,808,769 936,880 785,450 - 1,722,330 ii 33,531,099 Over (Under) d 4,692,781 sed Renewal/ 20,022,578 24,715,359	37,132,914 1,339,844 614,489 - 1,954,333 39,087,247 (901,474) 24,715,359 23,813,885	39,846,850 1,771,607 536,050 - 2,307,657 42,154,508 (116,886) 23,813,885 23,696,999	1,347,000 475,000 475,001 1,822,001 45,401,889 (5,611,501) 23,696,999 18,085,497	1,597,000 475,000 2,072,001 44,016,223 (4,236,803) 18,085,497 13,848,694	1,347,000 475,000 - 1,822,001 43,945,811 (4,024,341) 13,848,694 9,824,353	1,347,000 475,000 - 1,822,001 45,942,901 (5,762,703) 9,824,353 4,061,651	1,347,000 475,000 - 1,822,001 47,479,208 (7,008,049) 4,061,651 (2,946,398)
Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Use Cash Balance July 1 - Excluding Proportion - Replacement and New Levies 7.020 - Cash Balance June 30 8.010 - Estimated Encumbrances June 30 Reservations of Fund Balance: 9.010 - Textbooks and Instructional Medical States of Public Proportion - Public Public Proportion - Public Public Property - Tax Advances 9.050 - Debt Service 9.060 - Property Tax Advances 9.070 - Bus Purchases 9.080 - Subtotal	31,808,769 936,880 785,450 - 1,722,330 ii 33,531,099 Over (Under) d 4,692,781 sed Renewal/ 20,022,578 24,715,359	37,132,914 1,339,844 614,489 - 1,954,333 39,087,247 (901,474) 24,715,359 23,813,885	39,846,850 1,771,607 536,050 - 2,307,657 42,154,508 (116,886) 23,813,885 23,696,999	1,347,000 475,000 475,001 1,822,001 45,401,889 (5,611,501) 23,696,999 18,085,497	1,597,000 475,000 2,072,001 44,016,223 (4,236,803) 18,085,497 13,848,694	1,347,000 475,000 - 1,822,001 43,945,811 (4,024,341) 13,848,694 9,824,353	1,347,000 475,000 - 1,822,001 45,942,901 (5,762,703) 9,824,353 4,061,651	1,347,000 475,000 - 1,822,001 47,479,208 (7,008,049) 4,061,651 (2,946,398)
Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Use Cash Balance July 1 - Excluding Proport 7.010 - Replacement and New Levies 7.020 - Cash Balance June 30 8.010 - Estimated Encumbrances June 30 Reservations of Fund Balance: 9.010 - Textbooks and Instructional New 1.020 - Capital Improvements 9.030 - Budget Reserve 9.040 - DPIA 9.050 - Debt Service 9.060 - Property Tax Advances 9.070 - Bus Purchases 9.080 - Subtotal Fund Balance June 30 for Certifi	31,808,769 936,880 785,450 - 1,722,330 is 33,531,099 Over (Under) 4,692,781 sed Renewal/ 20,022,578 - 1	37,132,914 1,339,844 614,489 - 1,954,333 39,087,247 (901,474) 24,715,359 23,813,885 372,667	39,846,850 1,771,607	43,579,888 1,347,000 475,000 - 1,822,001 45,401,889 (5,611,501) 23,696,999 18,085,497 500,000	41,944,222 1,597,000 475,000 - 2,072,001 44,016,223 (4,236,803) 18,085,497 13,848,694 500,000	42,123,811 1,347,000 475,000 - 1,822,001 43,945,811 (4,024,341) 13,848,694 9,824,353 500,000	44,120,900 1,347,000 475,000 - 1,822,001 45,942,901 (5,762,703) 9,824,353 4,061,651 500,000	45,657,207 1,347,000 475,000 - 1,822,001 47,479,208 (7,008,049) 4,061,651 (2,946,398) 500,000
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Uses 7.010 - Replacement and New Levies 7.020 - Cash Balance June 30 8.010 - Estimated Encumbrances June 30 Reservations of Fund Balance: 9.010 - Textbooks and Instructional M. 9.020 - Capital Improvements 9.030 - Budget Reserve 9.040 - DPIA 9.050 - Debt Service 9.060 - Property Tax Advances 9.070 - Bus Purchases 9.080 - Subtotal Fund Balance June 30 for Certifi 10.010 - of Appropriations Rev from Replacement/Renewal Levies	31,808,769 936,880 785,450 - 1,722,330 is 33,531,099 Over (Under) 4,692,781 sed Renewal/ 20,022,578 - 1	37,132,914 1,339,844 614,489 - 1,954,333 39,087,247 (901,474) 24,715,359 23,813,885 372,667	39,846,850 1,771,607	43,579,888 1,347,000 475,000 - 1,822,001 45,401,889 (5,611,501) 23,696,999 18,085,497 500,000	41,944,222 1,597,000 475,000 - 2,072,001 44,016,223 (4,236,803) 18,085,497 13,848,694 500,000	42,123,811 1,347,000 475,000 - 1,822,001 43,945,811 (4,024,341) 13,848,694 9,824,353 500,000	44,120,900 1,347,000 475,000 - 1,822,001 45,942,901 (5,762,703) 9,824,353 4,061,651 500,000	45,657,207 1,347,000 475,000 - 1,822,001 47,479,208 (7,008,049) 4,061,651 (2,946,398) 500,000
Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Financing Uses 6.010 - Excluding Propo 7.010 - Replacement and New Levies 9.010 - Textbooks and Instructional New Journal States 9.010 - Textbooks and Instructional New Journal States 9.020 - Capital Improvements 9.030 - Budget Reserve 9.040 - DPIA 9.050 - Debt Service 9.040 - DPIA 9.050 - Debt Service 9.060 - Property Tax Advances 9.070 - Bus Purchases 9.080 - Subtotal Fund Balance June 30 for Certifi 10.010 - of Appropriations Rev from Replacement/Renewal Levies 11.010 - Income Tax - Renewal	31,808,769 936,880 785,450 - 1,722,330 ii 33,531,099 Over (Under) ii 4,692,781 20,022,578 24,715,359	37,132,914 1,339,844 614,489 - 1,954,333 39,087,247 (901,474) 24,715,359 23,813,885 372,667	39,846,850 1,771,607	43,579,888 1,347,000 475,000 - 1,822,001 45,401,889 (5,611,501) 23,696,999 18,085,497 500,000	41,944,222 1,597,000 475,000 - 2,072,001 44,016,223 (4,236,803) 18,085,497 13,848,694 500,000	42,123,811 1,347,000 475,000 - 1,822,001 43,945,811 (4,024,341) 13,848,694 9,824,353 500,000	44,120,900 1,347,000 475,000 - 1,822,001 45,942,901 (5,762,703) 9,824,353 4,061,651 500,000	45,657,207 1,347,000 475,000 - 1,822,001 47,479,208 (7,008,049) 4,061,651 (2,946,398) 500,000
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Uses 7.010 - Replacement and New Levies 7.020 - Cash Balance June 30 8.010 - Estimated Encumbrances June 30 Reservations of Fund Balance: 9.010 - Textbooks and Instructional M. 9.020 - Capital Improvements 9.030 - Budget Reserve 9.040 - DPIA 9.050 - Debt Service 9.060 - Property Tax Advances 9.070 - Bus Purchases 9.080 - Subtotal Fund Balance June 30 for Certifi 10.010 - of Appropriations Rev from Replacement/Renewal Levies	31,808,769 936,880 785,450 - 1,722,330 ii 33,531,099 Over (Under) 4,692,781 sed Renewal/ 20,022,578 24,715,359 - cation 24,715,359	37,132,914 1,339,844 614,489 - 1,954,333 39,087,247 (901,474) 24,715,359 23,813,885 372,667	39,846,850 1,771,607	43,579,888 1,347,000 475,000 - 1,822,001 45,401,889 (5,611,501) 23,696,999 18,085,497 500,000	41,944,222 1,597,000 475,000 - 2,072,001 44,016,223 (4,236,803) 18,085,497 13,848,694 500,000	42,123,811 1,347,000 475,000 - 1,822,001 43,945,811 (4,024,341) 13,848,694 9,824,353 500,000	44,120,900 1,347,000 475,000 - 1,822,001 45,942,901 (5,762,703) 9,824,353 4,061,651 500,000	45,657,207 1,347,000 475,000 - 1,822,001 47,479,208 (7,008,049) 4,061,651 (2,946,398) 500,000
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Use 6.010 - Expenditures and Other Financing Use Cash Balance July 1 - Excluding Proporty 100 - Replacement and New Levies 7.020 - Cash Balance June 30 8.010 - Estimated Encumbrances June 30 Reservations of Fund Balance: 9.010 - Textbooks and Instructional Magnoto - Capital Improvements 9.030 - Budget Reserve 9.040 - DPIA 9.050 - Debt Service 9.060 - Property Tax Advances 9.070 - Bus Purchases 9.080 - Subtotal Fund Balance June 30 for Certifi 10.010 - of Appropriations Rev from Replacement/Renewal Levies 11.010 - Income Tax - Renewal 11.020 - Property Tax - Renewal or I 11.030 - Cumulative Balance of Repla	31,808,769 936,880 785,450 - 1,722,330 33,531,099 Over (Under) 4,692,781 sed Renewal/ 20,022,578 24,715,359 - cation 24,715,359	37,132,914 1,339,844 614,489 - 1,954,333 39,087,247 (901,474) 24,715,359 23,813,885 372,667	39,846,850 1,771,607	43,579,888 1,347,000 475,000 - 1,822,001 45,401,889 (5,611,501) 23,696,999 18,085,497 500,000	41,944,222 1,597,000 475,000 - 2,072,001 44,016,223 (4,236,803) 18,085,497 13,848,694 500,000	42,123,811 1,347,000 475,000 - 1,822,001 43,945,811 (4,024,341) 13,848,694 9,824,353 500,000	44,120,900 1,347,000 475,000 - 1,822,001 45,942,901 (5,762,703) 9,824,353 4,061,651 500,000	45,657,207 1,347,000 475,000 - 1,822,001 47,479,208 (7,008,049) 4,061,651 (2,946,398) 500,000
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Use 6.010 - Expenditures and Other Financing Use Cash Balance July 1 - Excluding Proporty Office of States of Proporty Office of Office of Proporty Office of Offi	31,808,769 936,880 785,450 - 1,722,330 33,531,099 Over (Under) 4,692,781 sed Renewal/ 20,022,578 24,715,359 - cation 24,715,359	37,132,914 1,339,844 614,489 - 1,954,333 39,087,247 (901,474) 24,715,359 23,813,885 372,667 23,441,218	39,846,850 1,771,607	43,579,888 1,347,000 475,000 - 1,822,001 45,401,889 (5,611,501) 23,696,999 18,085,497 500,000	41,944,222 1,597,000 475,000 - 2,072,001 44,016,223 (4,236,803) 18,085,497 13,848,694 500,000	1,347,000 475,000 - 1,822,001 43,945,811 (4,024,341) 13,848,694 9,824,353 500,000	1,347,000 475,000 - 1,822,001 45,942,901 (5,762,703) 9,824,353 4,061,651 500,000	45,657,207 1,347,000 475,000 - 1,822,001 47,479,208 (7,008,049) 4,061,651 (2,946,398) 500,000 (3,446,398)
4.500 - Total Expenditures Other Financing Uses 5.010 - Operating Transfers-Out 5.020 - Advances-Out 5.030 - All Other Financing Uses 5.040 - Total Other Financing Uses 5.050 - Total Expenditures and Other Financing Uses 6.010 - Expenditures and Other Financing Use 6.010 - Expenditures and Other Financing Use Cash Balance July 1 - Excluding Proporty 100 - Replacement and New Levies 7.020 - Cash Balance June 30 8.010 - Estimated Encumbrances June 30 Reservations of Fund Balance: 9.010 - Textbooks and Instructional Magnoto - Capital Improvements 9.030 - Budget Reserve 9.040 - DPIA 9.050 - Debt Service 9.060 - Property Tax Advances 9.070 - Bus Purchases 9.080 - Subtotal Fund Balance June 30 for Certifi 10.010 - of Appropriations Rev from Replacement/Renewal Levies 11.010 - Income Tax - Renewal 11.020 - Property Tax - Renewal or I 11.030 - Cumulative Balance of Repla	31,808,769 936,880 785,450 - 1,722,330 33,531,099 Over (Under) 4,692,781 sed Renewal/ 20,022,578 24,715,359 - cation 24,715,359	37,132,914 1,339,844 614,489 - 1,954,333 39,087,247 (901,474) 24,715,359 23,813,885 372,667	39,846,850 1,771,607 536,050 - 2,307,657 42,154,508 (116,886) 23,813,885 23,696,999 284,127	43,579,888 1,347,000 475,000 - 1,822,001 45,401,889 (5,611,501) 23,696,999 18,085,497 500,000	41,944,222 1,597,000 475,000 - 2,072,001 44,016,223 (4,236,803) 18,085,497 13,848,694 500,000	42,123,811 1,347,000 475,000 - 1,822,001 43,945,811 (4,024,341) 13,848,694 9,824,353 500,000	44,120,900 1,347,000 475,000 - 1,822,001 45,942,901 (5,762,703) 9,824,353 4,061,651 500,000	45,657,207 1,347,000 475,000 - 1,822,001 47,479,208 (7,008,049) 4,061,651 (2,946,398) 500,000