

STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 48 LUCAS

SCHOOL DISTRICT: 20110 - ANTHONY WAYNE LSD

PRE-1982 ADJUSTMENT = ((1981 SCHOOL TAX VALUE * 1981 JVS EFFECTIVE RATE) - (CURRENT TAX VALUE * 0.0020)) / CURRENT TAX VALUE
RES/AG 0.000000 = ((90,523,100 * 0.001411905) - (1,144,059,180 * 0.0020)) / 1,144,059,180
OTHER 0.000000 = ((15,923,680 * 0.001641294) - (139,617,520 * 0.0020)) / 139,617,520

COUNTY 26 2023 SCHOOL TAX VALUE RES/AG = 170,040 YIELD = 3,400.80 OTHER = YIELD = .00
COUNTY 48 2023 SCHOOL TAX VALUE RES/AG =1,075,663,810 YIELD = 21,513,276.20 OTHER = 139,617,520 YIELD = 2,792,350.40
COUNTY 87 2023 SCHOOL TAX VALUE RES/AG = 68,225,330 YIELD = 1,364,506.60 OTHER = YIELD = .00
TOTAL SCHOOL TAX VALUE RES/AG =1,144,059,180 YIELD = 22,881,183.60 OTHER = 139,617,520 YIELD = 2,792,350.40

	BEFORE ADJUSTMENT					OTHER				
	TAX RATE	REDUCTION FACTOR	RES/AG EFFECTIVE RATE	COUNTY	YIELDS SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY	YIELDS SCHOOL DIST	
GENERAL FUND	2.100	XXXXXXXX	2.100000	143,273.19	2,402,524.27	XXXXXXXX	2.100000		293,196.79	
PERMANENT IMPROVEMEN	2.200	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
1976 CURRENT EXPENSE	27.400	0.799073	5.505399	375,607.04	6,298,491.96	0.753938	6.742098		941,313.88	
1978 CURRENT EXPENSE	6.000	0.697793	1.813242	123,708.89	2,074,453.86	0.552673	2.683962		374,727.83	
1981 CURRENT EXPENSE	7.600	0.666978	2.530967	172,675.58	2,895,568.02	0.515504	3.682169		514,094.04	
1986 CURRENT EXPENSE	4.700	0.620817	1.782160	121,588.45	2,038,896.50	0.409222	2.776656		387,668.98	
1988 CURRENT EXPENSE	4.100	0.619731	1.559102	106,370.11	1,783,702.66	0.405955	2.435584		340,049.63	
1992 CURRENT EXPENSE	6.800	0.552500	3.043000	207,609.67	3,481,372.08	0.315129	4.657122		650,215.54	
1995 BOND (\$13,400,0	0.800	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2000 BOND (\$13,750,0	0.800	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2013 CURRENT EXPENSE	4.900	0.253338	3.658643	249,611.92	4,185,700.67	0.000000	4.900000		684,125.84	
2013 EMERGENCY (\$3,0	2.350	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2016 BOND (\$44,268,5	1.600	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
SUB TOTAL	63.600		21.992513	1,500,444.88	25,160,710.07		29.977591		4,185,392.58	

***** N O A D J U S T M E N T R E Q U I R E D *****

TE050006
DTE046

STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 87 WOOD

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SCHOOL DISTRICT: 20570 - BOWLING GREEN CSD

PRE-1982 ADJUSTMENT = ((1981 SCHOOL TAX VALUE * 1981 JVS EFFECTIVE RATE) - (CURRENT TAX VALUE * 0.0020)) / CURRENT TAX VALUE
 RES/AG 0.000000 = ((132,183,400 * 0.001411905) - (647,131,930 * 0.0020)) / 647,131,930
 OTHER 0.000000 = ((41,667,870 * 0.001641294) - (240,837,280 * 0.0020)) / 240,837,280

COUNTY 35 2023 SCHOOL TAX VALUE RES/AG = 321,660 YIELD = 6,433.20 OTHER = YIELD = .00
 COUNTY 87 2023 SCHOOL TAX VALUE RES/AG = 646,810,270 YIELD = 12,936,205.40 OTHER = 240,837,280 YIELD = 4,816,745.60
 TOTAL SCHOOL TAX VALUE RES/AG = 647,131,930 YIELD = 12,942,638.60 OTHER = 240,837,280 YIELD = 4,816,745.60

BEFORE ADJUSTMENT

	RES/AG					OTHER				
	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	YIELDS COUNTY	SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	YIELDS COUNTY	SCHOOL DIST	
GENERAL FUND	4.000	XXXXXXXX	4.000000	2,587,241.08	2,588,527.72	XXXXXXXX	4.000000	963,349.12	963,349.12	
1976 CURRENT EXPENSE	20.800	0.812676	3.896339	2,520,186.25	2,521,439.55	0.633542	7.622326	1,835,738.81	1,835,738.81	
1977 CURRENT EXPENSE	2.500	0.812552	0.468620	303,108.22	303,258.96	0.633289	0.916777	220,792.39	220,792.39	
1979 CURRENT EXPENSE	4.500	0.771810	1.026855	664,177.12	664,507.42	0.585063	1.867216	449,693.77	449,693.77	
1981 CURRENT EXPENSE	4.300	0.770410	0.987237	638,550.50	638,868.05	0.582123	1.796871	432,753.28	432,753.28	
1985 CURRENT EXPENSE	4.000	0.682538	1.269848	821,345.55	821,754.00	0.475392	2.098432	505,380.17	505,380.17	
1988 CURRENT EXPENSE	4.000	0.679747	1.281012	828,570.42	828,982.47	0.449082	2.203672	530,725.88	530,725.88	
1999 PERMANENT IMPRO	1.200	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2003 CURRENT EXPENSE	3.800	0.407297	2.252271	1,456,791.36	1,457,515.83	0.148112	3.237174	779,631.21	779,631.21	
2005 CURRENT EXPENSE	4.200	0.404230	2.502234	1,618,468.06	1,619,272.92	0.148112	3.577929	861,696.52	861,696.52	
2006 BOND (\$27,500,0	1.950	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2015 SUBSTITUTE RC 5	1.090	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2023 BOND (\$72,800,0	4.350	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
SUB TOTAL	52.100		17.684416	11,438,438.60	11,444,126.96		27.320397	6,579,761.19	6,579,761.19	

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STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
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COUNTY: 87 WOOD
HOME COUNTY: 87 WOOD

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SCHOOL DISTRICT: 20570 - BOWLING GREEN CSD

			AFTER ADJUSTMENT			OTHER			
	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	RES/AG COUNTY	YIELDS SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	YIELDS COUNTY	SCHOOL DIST
GENERAL FUND	4.000	XXXXXXXX	4.000000	2,587,241.08	2,588,527.72	XXXXXXXX	4.000000	963,349.12	963,349.12
1976 CURRENT EXPENSE	20.800	0.757996	5.033683	3,255,835.91	3,257,455.05	0.633542	7.622326	1,835,738.81	1,835,738.81
1977 CURRENT EXPENSE	2.500	0.757881	0.605297	391,507.78	391,702.48	0.633289	0.916777	220,792.39	220,792.39
1979 CURRENT EXPENSE	4.500	0.719880	1.260540	815,330.21	815,735.68	0.585063	1.867216	449,693.77	449,693.77
1981 CURRENT EXPENSE	4.300	0.718574	1.210131	782,724.51	783,113.76	0.582123	1.796871	432,753.28	432,753.28
1985 CURRENT EXPENSE	4.000	0.636614	1.453544	940,164.59	940,632.14	0.475392	2.098432	505,380.17	505,380.17
1988 CURRENT EXPENSE	4.000	0.634011	1.463956	946,897.89	947,368.78	0.449082	2.203672	530,725.88	530,725.88
1999 PERMANENT IMPRO	1.200	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2003 CURRENT EXPENSE	3.800	0.379892	2.356410	1,524,150.18	1,524,908.15	0.148112	3.237174	779,631.21	779,631.21
2005 CURRENT EXPENSE	4.200	0.377032	2.616465	1,692,353.19	1,693,194.80	0.148112	3.577929	861,696.52	861,696.52
2006 BOND (\$27,500,0	1.950	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2015 SUBSTITUTE RC 5	1.090	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2023 BOND (\$72,800,0	4.350	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
SUB TOTAL	52.100		20.000026	12,936,218.33	12,942,651.54		27.320397	6,579,768.41	6,579,768.41
PRE-1982 ADJUSTMENT FACTOR			0.000000				0.000000		
TOTAL	52.100		20.000026	12,936,218.33	12,942,651.54		27.320397	6,579,768.41	6,579,768.41

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STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 87 WOOD

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SCHOOL DISTRICT: 21580 - EASTWOOD LSD

PRE-1982 ADJUSTMENT = ((1981 SCHOOL TAX VALUE * 1981 JVS EFFECTIVE RATE) - (CURRENT TAX VALUE * 0.0020)) / CURRENT TAX VALUE
RES/AG 0.000000 = ((61,542,100 * 0.001411905) - (295,710,970 * 0.0020)) / 295,710,970
OTHER 0.000000 = ((5,637,110 * 0.001641294) - (27,796,730 * 0.0020)) / 27,796,730

COUNTY 87 2023 SCHOOL TAX VALUE RES/AG = 295,710,970 YIELD = 5,914,219.40 OTHER = 27,796,730 YIELD = 555,934.60
TOTAL SCHOOL TAX VALUE RES/AG = 295,710,970 YIELD = 5,914,219.40 OTHER = 27,796,730 YIELD = 555,934.60

	BEFORE ADJUSTMENT					OTHER				
	TAX RATE	REDUCTION FACTOR	RES/AG EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST	
GENERAL FUND	5.000	XXXXXXXX	5.000000	1,478,554.85	1,478,554.85	XXXXXXXX	5.000000	138,983.65	138,983.65	
1976 CURRENT EXPENSE	14.400	0.594603	5.837716	1,726,274.88	1,726,274.88	0.545748	6.541228	181,824.52	181,824.52	
1979 CURRENT EXPENSE	6.500	0.567344	2.812264	831,616.13	831,616.13	0.509629	3.187411	88,599.57	88,599.57	
1997 CURRENT EXPENSE	6.000	0.480979	3.114126	920,879.44	920,879.44	0.347162	3.917028	108,880.34	108,880.34	
2018 PERMANENT IMPRO	2.000	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
SUB TOTAL	31.900		16.764106	4,957,325.31	4,957,325.31		18.645667	518,288.09	518,288.09	

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STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 87 WOOD

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SCHOOL DISTRICT: 21580 - EASTWOOD LSD

			RES/AG			AFTER ADJUSTMENT		OTHER		
	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY	YIELDS	SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY	YIELDS
GENERAL FUND	5.000	XXXXXXXX	5.000000	1,478,554.85	1,478,554.85	138,983.65	XXXXXXXX	5.000000	138,983.65	138,983.65
1976 CURRENT EXPENSE	14.400	0.467483	7.668244	2,267,582.68	2,267,582.68	204,145.85	0.489983	7.344244	204,145.85	204,145.85
1979 CURRENT EXPENSE	6.500	0.446051	3.600668	1,064,754.66	1,064,754.66	98,008.21	0.457554	3.525899	98,008.21	98,008.21
1997 CURRENT EXPENSE	6.000	0.378150	3.731100	1,103,327.20	1,103,327.20	114,796.88	0.311688	4.129872	114,796.88	114,796.88
2018 PERMANENT IMPRO	2.000	XXXXXXXX	XXXXXXXX				XXXXXXXX	XXXXXXXX		
SUB TOTAL	31.900		20.000012	5,914,222.35	5,914,222.35	555,934.87		20.000015	555,934.87	555,934.87
PRE-1982 ADJUSTMENT FACTOR			0.000000					0.000000		
TOTAL	31.900		20.000012	5,914,222.35	5,914,222.35	555,934.87		20.000015	555,934.87	555,934.87

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STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 87 WOOD

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SCHOOL DISTRICT: 21660 - ELMWOOD LSD

PRE-1982 ADJUSTMENT = ((1981 SCHOOL TAX VALUE * 1981 JVS EFFECTIVE RATE) - (CURRENT TAX VALUE * 0.0020)) / CURRENT TAX VALUE
RES/AG 0.000000 = ((44,094,110 * 0.001411905) - (198,118,730 * 0.0020)) / 198,118,730
OTHER 0.000000 = ((1,558,250 * 0.001641294) - (6,585,830 * 0.0020)) / 6,585,830

COUNTY 32 2023 SCHOOL TAX VALUE RES/AG = 4,798,230 YIELD = 95,964.60 OTHER = YIELD = .00
COUNTY 87 2023 SCHOOL TAX VALUE RES/AG = 193,320,500 YIELD = 3,866,410.00 OTHER = 6,585,830 YIELD = 131,716.60
TOTAL SCHOOL TAX VALUE RES/AG = 198,118,730 YIELD = 3,962,374.60 OTHER = 6,585,830 YIELD = 131,716.60

BEFORE ADJUSTMENT

	RES/AG				OTHER				
	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	YIELDS COUNTY	SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	YIELDS COUNTY	SCHOOL DIST
GENERAL FUND	2.200	XXXXXXXX	2.200000	425,305.10	435,861.20	XXXXXXXX	2.200000	14,488.82	14,488.82
PERMANENT IMPROVEMEN	2.000	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
1976 CURRENT EXPENSE	19.600	0.580855	8.215242	1,588,174.30	1,627,592.91	0.458517	10.613066	69,895.80	69,895.80
1978 CURRENT EXPENSE	5.000	0.580043	2.099785	405,930.51	416,005.74	0.461124	2.694380	17,744.72	17,744.72
1985 CURRENT EXPENSE	6.000	0.546434	2.721396	526,100.47	539,158.33	0.275474	4.347156	28,629.59	28,629.59
SUB TOTAL	32.800		15.236423	2,945,510.39	3,018,618.19		19.854602	130,758.95	130,758.95

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STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 87 WOOD

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SCHOOL DISTRICT: 21660 - ELMWOOD LSD

	AFTER ADJUSTMENT					OTHER			
	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	RES/AG COUNTY	YIELDS SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	YIELDS COUNTY	SCHOOL DIST
GENERAL FUND	2.200	XXXXXXXX	2.200000	425,305.10	435,861.20	XXXXXXXX	2.200000	14,488.82	14,488.82
PERMANENT IMPROVEMEN	2.000	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
1976 CURRENT EXPENSE	19.600	0.423316	11.303006	2,185,101.61	2,239,336.00	0.453367	10.714006	70,560.58	70,560.58
1978 CURRENT EXPENSE	5.000	0.422724	2.886380	557,996.42	571,845.93	0.455944	2.720280	17,915.30	17,915.30
1985 CURRENT EXPENSE	6.000	0.398230	3.610620	698,006.86	715,331.44	0.272379	4.365726	28,751.88	28,751.88
SUB TOTAL	32.800		20.000006	3,866,410.00	3,962,374.60		20.000012	131,716.66	131,716.66
PRE-1982 ADJUSTMENT FACTOR			0.000000				0.000000		
TOTAL	32.800		20.000006	3,866,410.00	3,962,374.60		20.000012	131,716.66	131,716.66

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STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 74 SENECA

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SCHOOL DISTRICT: 21910 - FOSTORIA CSD

PRE-1982 ADJUSTMENT = ((1981 SCHOOL TAX VALUE * 1981 JVS EFFECTIVE RATE) - (CURRENT TAX VALUE * 0.0020)) / CURRENT TAX VALUE
RES/AG 0.000000 = ((69,229,670 * 0.001002836) - (172,617,580 * 0.0020)) / 172,617,580
OTHER 0.000000 = ((29,913,790 * 0.001118283) - (49,160,760 * 0.0020)) / 49,160,760

COUNTY 32 2023 SCHOOL TAX VALUE RES/AG = 36,173,340 YIELD = 723,466.80 OTHER = 8,790,920 YIELD = 175,818.40
COUNTY 74 2023 SCHOOL TAX VALUE RES/AG = 90,685,770 YIELD = 1,813,715.40 OTHER = 33,246,600 YIELD = 664,932.00
COUNTY 87 2023 SCHOOL TAX VALUE RES/AG = 45,758,470 YIELD = 915,169.40 OTHER = 7,123,240 YIELD = 142,464.80
TOTAL SCHOOL TAX VALUE RES/AG = 172,617,580 YIELD = 3,452,351.60 OTHER = 49,160,760 YIELD = 983,215.20

	BEFORE ADJUSTMENT									
	RES/AG		OTHER			RES/AG		OTHER		
	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	YIELDS COUNTY	SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	YIELDS COUNTY	SCHOOL DIST	
GENERAL FUND	3.300	XXXXXXXX	3.300000	151,002.95	569,638.01	XXXXXXXX	3.300000	23,506.69	162,230.50	
1976 CURRENT EXPENSE	20.900	0.659306	7.120504	325,823.18	1,229,123.47	0.285354	14.936101	106,393.42	734,270.02	
1980 CURRENT EXPENSE	5.900	0.603240	2.340884	107,115.08	404,077.04	0.209873	4.661749	33,206.69	229,174.68	
1994 CURRENT EXPENSE	7.800	0.479179	4.062403	185,889.20	701,241.65	0.124473	6.829110	48,645.38	335,724.23	
1994 PERMANENT IMPRO	1.730	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2012 EMERGENCY (\$1,6	6.710	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2014 SUBSTITUTE 5705	7.270	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2015 BOND (\$9,446,89	2.250	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2015 PERMANENT IMPRO	0.250	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
SUB TOTAL	37.900		16.823791	769,830.43	2,904,080.19		29.726960	211,752.19	1,461,399.45	

STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 74 SENECA

SCHOOL DISTRICT: 21910 - FOSTORIA CSD

			RES/AG		AFTER ADJUSTMENT		OTHER			
	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY	SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY	SCHOOL DIST	
GENERAL FUND	3.300	XXXXXXXX	3.300000	151,002.95	569,638.01	XXXXXXXX	3.300000	23,506.69	162,230.50	
1976 CURRENT EXPENSE	20.900	0.559947	9.197107	420,845.22	1,587,581.14	0.285354	14.936101	106,393.42	734,270.02	
1980 CURRENT EXPENSE	5.900	0.512331	2.877247	131,658.10	496,662.20	0.209873	4.661749	33,206.69	229,174.68	
1994 CURRENT EXPENSE	7.800	0.406966	4.625665	211,663.12	798,470.23	0.124473	6.829110	48,645.38	335,724.23	
1994 PERMANENT IMPRO	1.730	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2012 EMERGENCY (\$1,6	6.710	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2014 SUBSTITUTE 5705	7.270	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2015 BOND (\$9,446,89	2.250	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2015 PERMANENT IMPRO	0.250	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
SUB TOTAL	37.900		20.000019	915,169.85	3,452,353.32		29.726960	211,752.27	1,461,399.94	
PRE-1982 ADJUSTMENT FACTOR			0.000000				0.000000			
TOTAL	37.900		20.000019	915,169.85	3,452,353.32		29.726960	211,752.27	1,461,399.94	

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STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 72 SANDUSKY

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SCHOOL DISTRICT: 22070 - GIBSONBURG EVSD

PRE-1982 ADJUSTMENT = ((1981 SCHOOL TAX VALUE * 1981 JVS EFFECTIVE RATE) - (CURRENT TAX VALUE * 0.0020)) / CURRENT TAX VALUE
 RES/AG 0.000000 = ((24,847,170 * 0.001002836) - (110,199,180 * 0.0020)) / 110,199,180
 OTHER 0.000000 = ((2,151,610 * 0.001118283) - (7,502,140 * 0.0020)) / 7,502,140

COUNTY 72 2023 SCHOOL TAX VALUE RES/AG = 107,813,900 YIELD = 2,156,278.00 OTHER = 7,502,140 YIELD = 150,042.80
 COUNTY 87 2023 SCHOOL TAX VALUE RES/AG = 2,385,280 YIELD = 47,705.60 OTHER = YIELD = .00
 TOTAL SCHOOL TAX VALUE RES/AG = 110,199,180 YIELD = 2,203,983.60 OTHER = 7,502,140 YIELD = 150,042.80

BEFORE ADJUSTMENT

	RES/AG					OTHER				
	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY	YIELDS SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY	YIELDS SCHOOL DIST	
GENERAL FUND	3.600	XXXXXXXX	3.600000	8,587.00	396,717.04	XXXXXXXX	3.600000		27,007.70	
1976 CURRENT EXPENSE	18.200	0.643176	6.494196	15,490.46	715,654.41	0.458420	9.856756		73,946.71	
1980 CURRENT EXPENSE	2.000	0.593627	0.812746	1,938.61	89,563.28	0.377373	1.245254		9,342.03	
1980 PERMANENT IMPRO	1.000	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
1982 CURRENT EXPENSE	6.000	0.593627	2.438238	5,815.86	268,690.94	0.377373	3.735762		28,026.19	
1987 CURRENT EXPENSE	7.900	0.593627	3.210346	7,657.55	353,776.83	0.331257	5.283069		39,634.25	
1994 CURRENT EXPENSE	7.500	0.554724	3.339570	7,965.80	368,017.87	0.252804	5.603970		42,041.76	
SUB TOTAL	45.200		19.895096	47,455.31	2,192,420.40		29.324811		219,998.68	

STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 72 SANDUSKY

SCHOOL DISTRICT: 22070 - GIBSONBURG EVSD

			RES/AG			AFTER ADJUSTMENT		OTHER			
	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY	SCHOOL DIST	YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY	SCHOOL DIST	YIELDS
GENERAL FUND	3.600	XXXXXXXX	3.600000	8,587.00	396,717.04		XXXXXXXX	3.600000			27,007.70
1976 CURRENT EXPENSE	18.200	0.640509	6.542736	15,606.24	721,003.48		0.458420	9.856756			73,946.71
1980 CURRENT EXPENSE	2.000	0.591166	0.817668	1,950.34	90,105.46		0.377373	1.245254			9,342.03
1980 PERMANENT IMPRO	1.000	XXXXXXXX	XXXXXXXX				XXXXXXXX	XXXXXXXX			
1982 CURRENT EXPENSE	6.000	0.591166	2.453004	5,851.09	270,318.58		0.377373	3.735762			28,026.19
1987 CURRENT EXPENSE	7.900	0.591166	3.229788	7,703.92	355,919.10		0.331257	5.283069			39,634.25
1994 CURRENT EXPENSE	7.500	0.552424	3.356820	8,006.95	369,918.81		0.252804	5.603970			42,041.76
SUB TOTAL	45.200		20.000016	47,705.62	2,203,984.70			29.324811			219,998.83
PRE-1982 ADJUSTMENT FACTOR			0.000000					0.000000			
TOTAL	45.200		20.000016	47,705.62	2,203,984.70			29.324811			219,998.83

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STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 87 WOOD

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SCHOOL DISTRICT: 22710 - LAKE LSD (WOOD CO.)

PRE-1982 ADJUSTMENT = ((1981 SCHOOL TAX VALUE * 1981 JVS EFFECTIVE RATE) - (CURRENT TAX VALUE * 0.0020)) / CURRENT TAX VALUE
RES/AG 0.000000 = ((58,838,700 * 0.001411905) - (250,854,690 * 0.0020)) / 250,854,690
OTHER 0.000000 = ((14,846,220 * 0.001641294) - (80,816,460 * 0.0020)) / 80,816,460

COUNTY 62 2023 SCHOOL TAX VALUE RES/AG = 1,100,340 YIELD = 22,006.80 OTHER = YIELD = .00
COUNTY 87 2023 SCHOOL TAX VALUE RES/AG = 249,754,350 YIELD = 4,995,087.00 OTHER = 80,816,460 YIELD = 1,616,329.20
TOTAL SCHOOL TAX VALUE RES/AG = 250,854,690 YIELD = 5,017,093.80 OTHER = 80,816,460 YIELD = 1,616,329.20

BEFORE ADJUSTMENT

	TAX RATE	REDUCTION FACTOR	RES/AG			OTHER			
			EFFECTIVE RATE	COUNTY	YIELDS SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	YIELDS COUNTY SCHOOL DIST	
GENERAL FUND	4.700	XXXXXXXX	4.700000	1,173,845.44	1,179,017.04	XXXXXXXX	4.700000	379,837.36	379,837.36
1976 CURRENT EXPENSE	20.500	0.811905	3.855947	963,037.78	967,280.63	0.625846	7.670157	619,874.37	619,874.37
1977 CURRENT EXPENSE	4.500	0.809303	0.858136	214,321.70	215,265.93	0.623389	1.694749	136,962.88	136,962.88
1981 CURRENT EXPENSE	4.300	0.784292	0.927544	231,657.14	232,677.75	0.580083	1.805643	145,925.43	145,925.43
1990 CURRENT EXPENSE	4.500	0.653069	1.561189	389,911.49	391,629.32	0.269914	3.285387	265,512.78	265,512.78
2000 BOND (\$14,800,0	2.350	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2001 PERMANENT IMPRO	1.400	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2008 CURRENT EXPENSE	5.560	0.356594	3.577337	893,453.72	897,390.00	0.102584	4.989632	403,244.23	403,244.23
2011 CURRENT EXPENSE	6.630	0.356594	4.265781	1,065,397.11	1,070,090.91	0.102584	5.949868	480,846.62	480,846.62
2012 CURRENT EXPENSE	6.750	0.356594	4.342990	1,084,680.64	1,089,459.41	0.102584	6.057558	489,549.74	489,549.74
2021 BOND (\$36,000,0	3.000	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
SUB TOTAL	57.440		24.088924	6,016,305.06	6,042,811.03		36.152994	2,921,753.43	2,921,753.43

***** N O A D J U S T M E N T R E Q U I R E D *****

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STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 72 SANDUSKY

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SCHOOL DISTRICT: 22760 - LAKOTA LSD (SANDUSKY CO.)

PRE-1982 ADJUSTMENT = ((1981 SCHOOL TAX VALUE * 1981 JVS EFFECTIVE RATE) - (CURRENT TAX VALUE * 0.0020)) / CURRENT TAX VALUE
 RES/AG 0.000000 = ((46,856,370 * 0.001002836) - (193,312,040 * 0.0020)) / 193,312,040
 OTHER 0.000000 = ((3,025,980 * 0.001118283) - (18,825,720 * 0.0020)) / 18,825,720

COUNTY 72 2023 SCHOOL TAX VALUE RES/AG = 71,434,490 YIELD = 1,428,689.80 OTHER = 910,500 YIELD = 18,210.00
 COUNTY 74 2023 SCHOOL TAX VALUE RES/AG = 72,701,610 YIELD = 1,454,032.20 OTHER = 8,559,470 YIELD = 171,189.40
 COUNTY 87 2023 SCHOOL TAX VALUE RES/AG = 49,175,940 YIELD = 983,518.80 OTHER = 9,355,750 YIELD = 187,115.00
 TOTAL SCHOOL TAX VALUE RES/AG = 193,312,040 YIELD = 3,866,240.80 OTHER = 18,825,720 YIELD = 376,514.40

	BEFORE ADJUSTMENT					OTHER				
	TAX RATE	REDUCTION FACTOR	RES/AG EFFECTIVE RATE	YIELDS COUNTY	SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	YIELDS COUNTY	SCHOOL DIST	
GENERAL FUND	4.600	XXXXXXXX	4.600000	226,209.32	889,235.38	XXXXXXXX	4.600000	43,036.45	86,598.31	
1976 CURRENT EXPENSE	13.900	0.571841	5.951410	292,666.18	1,150,479.20	0.497430	6.985723	65,356.64	131,511.20	
1977 CURRENT EXPENSE	5.900	0.571743	2.526716	124,253.33	488,443.46	0.497114	2.967027	27,758.69	55,856.28	
1981 CURRENT EXPENSE	5.000	0.533080	2.334600	114,806.14	451,306.28	0.457683	2.711585	25,368.86	51,047.44	
1987 CURRENT EXPENSE	7.000	0.525094	3.324342	163,477.54	642,634.94	0.385005	4.304965	40,276.12	81,043.97	
2007 BOND (\$12,230,0	3.300	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
SUB TOTAL	36.400		18.737068	921,412.53	3,622,099.29		21.569300	201,796.79	406,057.22	

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STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 72 SANDUSKY

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SCHOOL DISTRICT: 22760 - LAKOTA LSD (SANDUSKY CO.)

			RES/AG		AFTER ADJUSTMENT		OTHER			
	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY	YIELDS	SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY	YIELDS
GENERAL FUND	4.600	XXXXXXXX	4.600000	226,209.32	889,235.38		XXXXXXXX	4.600000	43,036.45	86,598.31
1976 CURRENT EXPENSE	13.900	0.530953	6.519753	320,614.83	1,260,346.17		0.497430	6.985723	65,356.64	131,511.20
1977 CURRENT EXPENSE	5.900	0.530862	2.767914	136,114.57	535,070.32		0.497114	2.967027	27,758.69	55,856.28
1981 CURRENT EXPENSE	5.000	0.494963	2.525185	124,178.10	488,147.69		0.457683	2.711585	25,368.86	51,047.44
1987 CURRENT EXPENSE	7.000	0.487548	3.587164	176,401.96	693,441.21		0.385005	4.304965	40,276.12	81,043.97
2007 BOND (\$12,230,0	3.300	XXXXXXXX	XXXXXXXX				XXXXXXXX	XXXXXXXX		
SUB TOTAL	36.400		20.000016	983,519.29	3,866,242.73			21.569300	201,796.97	406,057.60
PRE-1982 ADJUSTMENT FACTOR			0.000000					0.000000		
TOTAL	36.400		20.000016	983,519.29	3,866,242.73			21.569300	201,796.97	406,057.60

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STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 32 HANCOCK

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SCHOOL DISTRICT: 23050 - MC COMB LSD

 PRE-1982 ADJUSTMENT = ((1981 SCHOOL TAX VALUE * 1981 JVS EFFECTIVE RATE) - (CURRENT TAX VALUE * 0.0020)) / CURRENT TAX VALUE
 RES/AG 0.000000 = ((35,339,770 * 0.000000000) - (137,087,490 * 0.0020)) / 137,087,490
 OTHER 0.000000 = ((3,095,310 * 0.000000000) - (6,209,130 * 0.0020)) / 6,209,130

COUNTY 32 2023 SCHOOL TAX VALUE RES/AG = 100,006,460 YIELD = 2,000,129.20 OTHER = 5,941,940 YIELD = 118,838.80
 COUNTY 69 2023 SCHOOL TAX VALUE RES/AG = 138,150 YIELD = 2,763.00 OTHER = YIELD = .00
 COUNTY 87 2023 SCHOOL TAX VALUE RES/AG = 36,942,880 YIELD = 738,857.60 OTHER = 267,190 YIELD = 5,343.80
 TOTAL SCHOOL TAX VALUE RES/AG = 137,087,490 YIELD = 2,741,749.80 OTHER = 6,209,130 YIELD = 124,182.60

	BEFORE ADJUSTMENT									
	RES/AG		OTHER			RES/AG		OTHER		
	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	YIELDS COUNTY	SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	YIELDS COUNTY	SCHOOL DIST	
GENERAL FUND	4.200	XXXXXXXX	4.200000	155,160.09	575,767.45	XXXXXXXX	4.200000	1,122.19	26,078.34	
NON-UNIFORM	0.400	XXXXXXXX	0.400000	14,777.15	54,834.99	XXXXXXXX	0.400000	106.87	2,483.65	
1976 CURRENT EXPENSE	16.000	0.400740	9.588160	354,214.24	1,314,416.78	0.147660	13.637440	3,643.78	84,676.63	
1993 CURRENT EXPENSE	7.900	0.396018	4.771457	176,271.10	654,106.10	0.147660	6.733486	1,799.11	41,809.05	
1995 PERMANENT IMPRO	3.360	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
SUB TOTAL	28.500		18.959617	700,422.59	2,599,125.34		24.970926	6,671.98	155,047.68	

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STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 32 HANCOCK

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SCHOOL DISTRICT: 23050 - MC COMB LSD

			RES/AG		AFTER ADJUSTMENT		OTHER			
	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY	SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY	SCHOOL DIST	
GENERAL FUND	4.200	XXXXXXXX	4.200000	155,160.09	575,767.45	XXXXXXXX	4.200000	1,122.19	26,078.34	
NON-UNIFORM	0.400	XXXXXXXX	0.400000	14,777.15	54,834.99	XXXXXXXX	0.400000	106.87	2,483.65	
1976 CURRENT EXPENSE	16.000	0.357039	10.287376	380,045.07	1,410,269.73	0.147660	13.637440	3,643.78	84,676.63	
1993 CURRENT EXPENSE	7.900	0.352832	5.112627	188,874.90	700,876.24	0.147660	6.733486	1,799.11	41,809.05	
1995 PERMANENT IMPRO	3.360	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
SUB TOTAL	28.500		20.000003	738,857.60	2,741,749.80		24.970926	6,671.98	155,047.68	
PRE-1982 ADJUSTMENT FACTOR			0.000000				0.000000			
TOTAL	28.500		20.000003	738,857.60	2,741,749.80		24.970926	6,671.98	155,047.68	

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STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 87 WOOD

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SCHOOL DISTRICT: 23800 - NORTH BALTIMORE LSD

PRE-1982 ADJUSTMENT = ((1981 SCHOOL TAX VALUE * 1981 JVS EFFECTIVE RATE) - (CURRENT TAX VALUE * 0.0020)) / CURRENT TAX VALUE
RES/AG 0.000000 = ((22,494,660 * 0.001411905) - (83,210,620 * 0.0020)) / 83,210,620
OTHER 0.000000 = ((4,927,740 * 0.001641294) - (44,012,320 * 0.0020)) / 44,012,320

COUNTY 32 2023 SCHOOL TAX VALUE RES/AG = 200,640 YIELD = 4,012.80 OTHER = YIELD = .00
COUNTY 87 2023 SCHOOL TAX VALUE RES/AG = 83,009,980 YIELD = 1,660,199.60 OTHER = 44,012,320 YIELD = 880,246.40
TOTAL SCHOOL TAX VALUE RES/AG = 83,210,620 YIELD = 1,664,212.40 OTHER = 44,012,320 YIELD = 880,246.40

BEFORE ADJUSTMENT

	TAX RATE	REDUCTION FACTOR	RES/AG		SCHOOL DIST	OTHER		COUNTY	SCHOOL DIST
			EFFECTIVE RATE	YIELDS		REDUCTION FACTOR	EFFECTIVE RATE		
GENERAL FUND	4.400	XXXXXXXX	4.400000	365,243.91	366,126.72	XXXXXXXX	4.400000	193,654.20	193,654.20
1976 CURRENT EXPENSE	16.800	0.798198	3.390273	281,426.24	282,106.46	0.596507	6.778682	298,345.43	298,345.43
1997 PERMANENT IMPRO	2.000	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2000 BOND (\$2,975,00	1.400	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2003 CURRENT EXPENSE	6.000	0.505111	2.969334	246,484.02	247,079.79	0.090283	5.458302	240,232.44	240,232.44
2003 CURRENT EXPENSE	8.000	0.505111	3.959112	328,645.64	329,439.99	0.090283	7.277736	320,309.78	320,309.78
2009 BOND (\$7,986,00	4.000	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
2010 CURRENT EXPENSE	8.900	0.420150	5.160665	428,386.28	429,421.71	0.090283	8.096481	356,344.86	356,344.86
2011 EMERGENCY (\$157	1.150	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
SUB TOTAL	44.100		19.879384	1,650,186.10	1,654,174.70		32.011201	1,408,886.73	1,408,886.73

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STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 87 WOOD

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SCHOOL DISTRICT: 23800 - NORTH BALTIMORE LSD

			RES/AG			AFTER ADJUSTMENT		OTHER			
	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY	SCHOOL DIST	YIELDS	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY	SCHOOL DIST	YIELDS
GENERAL FUND	4.400	XXXXXXXXXX	4.400000	365,243.91	366,126.72		XXXXXXXXXX	4.400000	193,654.20	193,654.20	
1976 CURRENT EXPENSE	16.800	0.794223	3.457053	286,969.65	287,663.27		0.596507	6.778682	298,345.43	298,345.43	
1997 PERMANENT IMPRO	2.000	XXXXXXXXXX	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX			
2000 BOND (\$2,975,00	1.400	XXXXXXXXXX	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX			
2003 CURRENT EXPENSE	6.000	0.502595	2.984430	247,737.47	248,336.27		0.090283	5.458302	240,232.44	240,232.44	
2003 CURRENT EXPENSE	8.000	0.502595	3.979240	330,316.63	331,115.02		0.090283	7.277736	320,309.78	320,309.78	
2009 BOND (\$7,986,00	4.000	XXXXXXXXXX	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX			
2010 CURRENT EXPENSE	8.900	0.418057	5.179292	429,932.75	430,971.93		0.090283	8.096481	356,344.86	356,344.86	
2011 EMERGENCY (\$157	1.150	XXXXXXXXXX	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX			
SUB TOTAL	44.100		20.000015	1,660,200.43	1,664,213.23			32.011201	1,408,887.17	1,408,887.17	
PRE-1982 ADJUSTMENT		FACTOR	0.000000					0.000000			
TOTAL	44.100		20.000015	1,660,200.43	1,664,213.23			32.011201	1,408,887.17	1,408,887.17	

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STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 87 WOOD

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SCHOOL DISTRICT: 24030 - NORTHWOOD LSD

PRE-1982 ADJUSTMENT = ((1981 SCHOOL TAX VALUE * 1981 JVS EFFECTIVE RATE) - (CURRENT TAX VALUE * 0.0020)) / CURRENT TAX VALUE
RES/AG 0.000000 = ((27,920,970 * 0.001411905) - (107,043,940 * 0.0020)) / 107,043,940
OTHER 0.000000 = ((20,953,620 * 0.001641294) - (49,967,780 * 0.0020)) / 49,967,780

COUNTY 87 2023 SCHOOL TAX VALUE RES/AG = 107,043,940 YIELD = 2,140,878.80 OTHER = 49,967,780 YIELD = 999,355.60
TOTAL SCHOOL TAX VALUE RES/AG = 107,043,940 YIELD = 2,140,878.80 OTHER = 49,967,780 YIELD = 999,355.60

	BEFORE ADJUSTMENT					OTHER				
	TAX RATE	REDUCTION FACTOR	RES/AG EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST	
GENERAL FUND	6.000	XXXXXXXX	6.000000	642,263.64	642,263.64	XXXXXXXX	6.000000	299,806.68	299,806.68	
1976 CURRENT EXPENSE	24.000	0.805724	4.662624	499,105.21	499,105.21	0.371781	15.077256	753,376.71	753,376.71	
1981 CURRENT EXPENSE	5.800	0.768177	1.344573	143,928.07	143,928.07	0.371781	3.643670	182,066.10	182,066.10	
1984 CURRENT EXPENSE	3.900	0.654468	1.347574	144,249.20	144,249.20	0.371781	2.450054	122,423.55	122,423.55	
1990 CURRENT EXPENSE	6.000	0.629288	2.224272	238,094.62	238,094.62	0.371781	3.769314	188,344.05	188,344.05	
1992 CURRENT EXPENSE	6.500	0.609483	2.538360	271,716.05	271,716.05	0.371166	4.087421	204,239.30	204,239.30	
1997 CURRENT EXPENSE	6.500	0.518733	3.128235	334,858.06	334,858.06	0.218257	5.081329	253,902.27	253,902.27	
2002 CURRENT EXPENSE	4.900	0.383766	3.019546	323,223.45	323,223.45	0.096110	4.429061	221,310.29	221,310.29	
2004 CURRENT EXPENSE	3.900	0.340204	2.573204	275,445.46	275,445.46	0.096110	3.525171	176,144.91	176,144.91	
2008 CURRENT EXPENSE	7.900	0.324564	5.335944	571,180.04	571,180.04	0.096110	7.140731	356,806.42	356,806.42	
2009 PERMANENT IMPRO	1.750	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2014 BOND (\$10,870,0	3.250	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
SUB TOTAL	75.400		32.174332	3,444,063.83	3,444,063.83		55.204007	2,758,420.32	2,758,420.32	

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STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 87 WOOD

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SCHOOL DISTRICT: 24210 - OTSEGO LSD

 PRE-1982 ADJUSTMENT = ((1981 SCHOOL TAX VALUE * 1981 JVS EFFECTIVE RATE) - (CURRENT TAX VALUE * 0.0020)) / CURRENT TAX VALUE
 RES/AG 0.000000 = ((56,323,090 * 0.001411905) - (326,294,450 * 0.0020)) / 326,294,450
 OTHER 0.000000 = ((4,485,030 * 0.001641294) - (15,434,750 * 0.0020)) / 15,434,750

COUNTY 35 2023 SCHOOL TAX VALUE RES/AG = 10,887,930 YIELD = 217,758.60 OTHER = 518,640 YIELD = 10,372.80
 COUNTY 48 2023 SCHOOL TAX VALUE RES/AG = 31,185,870 YIELD = 623,717.40 OTHER = 1,703,290 YIELD = 34,065.80
 COUNTY 87 2023 SCHOOL TAX VALUE RES/AG = 284,220,650 YIELD = 5,684,413.00 OTHER = 13,212,820 YIELD = 264,256.40
 TOTAL SCHOOL TAX VALUE RES/AG = 326,294,450 YIELD = 6,525,889.00 OTHER = 15,434,750 YIELD = 308,695.00

	BEFORE ADJUSTMENT									
	TAX RATE	REDUCTION FACTOR	RES/AG EFFECTIVE RATE	RES/AG COUNTY	YIELDS SCHOOL DIST	REDUCTION FACTOR	OTHER EFFECTIVE RATE	OTHER COUNTY	YIELDS SCHOOL DIST	
GENERAL FUND	3.700	XXXXXXXX	3.700000	1,051,616.40	1,207,289.46	XXXXXXXX	3.700000	48,887.43	57,108.57	
PERMANENT IMPROVEMEN	0.500	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
1976 CURRENT EXPENSE	18.500	0.679923	5.921424	1,682,989.84	1,932,126.48	0.580393	7.762729	102,567.42	119,815.64	
1977 CURRENT EXPENSE	8.100	0.662878	2.730688	776,115.64	891,005.72	0.572677	3.461316	45,733.66	53,424.45	
1981 CURRENT EXPENSE	6.000	0.629362	2.223828	632,055.56	725,620.12	0.534167	2.794998	36,929.69	43,139.97	
1987 CURRENT EXPENSE	4.900	0.595623	1.981447	563,166.16	646,532.87	0.434211	2.772366	36,630.69	42,790.68	
2004 BOND (\$18,400,0	3.200	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
SUB TOTAL	41.200		16.557387	4,705,943.62	5,402,574.67		20.491409	270,748.91	316,279.32	

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STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 87 WOOD

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SCHOOL DISTRICT: 24210 - OTSEGO LSD

			AFTER ADJUSTMENT			OTHER			
	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	RES/AG COUNTY	YIELDS SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	YIELDS COUNTY	SCHOOL DIST
GENERAL FUND	3.700	XXXXXXXX	3.700000	1,051,616.40	1,207,289.46	XXXXXXXX	3.700000	48,887.43	57,108.57
PERMANENT IMPROVEMEN	0.500	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
1976 CURRENT EXPENSE	18.500	0.584936	7.678684	2,182,439.42	2,505,510.66	0.580393	7.762729	102,567.42	119,815.64
1977 CURRENT EXPENSE	8.100	0.570272	3.480796	989,312.39	1,135,762.45	0.572677	3.461316	45,733.66	53,424.45
1981 CURRENT EXPENSE	6.000	0.541439	2.751366	781,993.32	897,753.49	0.534167	2.794998	36,929.69	43,139.97
1987 CURRENT EXPENSE	4.900	0.512413	2.389176	679,051.45	779,572.91	0.434211	2.772366	36,630.69	42,790.68
2004 BOND (\$18,400,0	3.200	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
SUB TOTAL	41.200		20.000022	5,684,418.68	6,525,895.52		20.491409	270,749.17	316,279.63
PRE-1982 ADJUSTMENT FACTOR			0.000000				0.000000		
TOTAL	41.200		20.000022	5,684,418.68	6,525,895.52		20.491409	270,749.17	316,279.63

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STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 35 HENRY

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SCHOOL DISTRICT: 24310 - PATRICK HENRY LSD

 PRE-1982 ADJUSTMENT = ((1981 SCHOOL TAX VALUE * 1981 JVS EFFECTIVE RATE) - (CURRENT TAX VALUE * 0.0020)) / CURRENT TAX VALUE
 RES/AG 0.000000 = ((44,389,450 * 0.001434250) - (202,150,450 * 0.0020)) / 202,150,450
 OTHER 0.000000 = ((4,124,430 * 0.001569351) - (9,144,480 * 0.0020)) / 9,144,480

COUNTY 35 2023 SCHOOL TAX VALUE RES/AG = 195,764,550 YIELD = 3,915,291.00 OTHER = 9,116,030 YIELD = 182,320.60
 COUNTY 69 2023 SCHOOL TAX VALUE RES/AG = 2,005,180 YIELD = 40,103.60 OTHER = YIELD = .00
 COUNTY 87 2023 SCHOOL TAX VALUE RES/AG = 4,380,720 YIELD = 87,614.40 OTHER = 28,450 YIELD = 569.00
 TOTAL SCHOOL TAX VALUE RES/AG = 202,150,450 YIELD = 4,043,009.00 OTHER = 9,144,480 YIELD = 182,889.60

	BEFORE ADJUSTMENT									
	RES/AG		OTHER			RES/AG		OTHER		
	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	YIELDS COUNTY	SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	YIELDS COUNTY	SCHOOL DIST	
GENERAL FUND	4.000	XXXXXXXX	4.000000	17,522.88	808,601.80	XXXXXXXX	4.000000	113.80	36,577.92	
LIBRARY	0.200	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
1976 CURRENT EXPENSE	18.100	0.508369	8.898521	38,981.92	1,798,839.82	0.306959	12.544042	356.87	114,708.72	
1979 CURRENT EXPENSE	4.900	0.498166	2.458986	10,772.10	497,083.91	0.276894	3.543219	100.80	32,400.81	
2002 BOND (\$3,601,00	1.100	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2002 PERMANENT IMPRO	0.500	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2002 BOND (\$1,500,00	0.400	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2004 CURRENT EXPENSE	5.900	0.409440	3.484304	15,263.74	704,352.81	0.132105	5.120580	145.68	46,825.04	
2012 EMERGENCY (\$746	3.000	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2014 PERMANENT IMPRO	1.900	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
SUB TOTAL	32.900		18.841811	82,540.65	3,808,878.34		25.207841	717.16	230,512.49	

STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 35 HENRY

SCHOOL DISTRICT: 24310 - PATRICK HENRY LSD

			RES/AG		AFTER ADJUSTMENT		OTHER			
	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY	YIELDS	SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY	YIELDS
GENERAL FUND	4.000	XXXXXXXXXX	4.000000	17,522.88	808,601.80		XXXXXXXXXX	4.000000	113.80	36,577.92
LIBRARY	0.200	XXXXXXXXXX	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX		
1976 CURRENT EXPENSE	18.100	0.466486	9.656603	42,302.86	1,952,086.03		0.306959	12.544042	356.87	114,708.72
1979 CURRENT EXPENSE	4.900	0.457124	2.660092	11,653.10	537,738.39		0.276894	3.543219	100.80	32,400.81
2002 BOND (\$3,601,00	1.100	XXXXXXXXXX	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX		
2002 PERMANENT IMPRO	0.500	XXXXXXXXXX	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX		
2002 BOND (\$1,500,00	0.400	XXXXXXXXXX	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX		
2004 CURRENT EXPENSE	5.900	0.375708	3.683322	16,135.59	744,584.79		0.132105	5.120580	145.68	46,825.04
2012 EMERGENCY (\$746	3.000	XXXXXXXXXX	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX		
2014 PERMANENT IMPRO	1.900	XXXXXXXXXX	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX		
SUB TOTAL	32.900		20.000017	87,614.44	4,043,011.02			25.207841	717.16	230,512.58
PRE-1982 ADJUSTMENT FACTOR			0.000000					0.000000		
TOTAL	32.900		20.000017	87,614.44	4,043,011.02			25.207841	717.16	230,512.58

STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 87 WOOD

SCHOOL DISTRICT: 24370 - PERRYSBURG EVSD

 PRE-1982 ADJUSTMENT = ((1981 SCHOOL TAX VALUE * 1981 JVS EFFECTIVE RATE) - (CURRENT TAX VALUE * 0.0020)) / CURRENT TAX VALUE
 RES/AG 0.000000 = ((133,731,150 * 0.001411905) - (1,133,445,500 * 0.0020)) / 1,133,445,500
 OTHER 0.000000 = ((23,534,570 * 0.001641294) - (213,355,230 * 0.0020)) / 213,355,230

COUNTY 87 2023 SCHOOL TAX VALUE RES/AG =1,133,445,500 YIELD = 22,668,910.00 OTHER = 213,355,230 YIELD = 4,267,104.60
 TOTAL SCHOOL TAX VALUE RES/AG =1,133,445,500 YIELD = 22,668,910.00 OTHER = 213,355,230 YIELD = 4,267,104.60

	BEFORE ADJUSTMENT					OTHER				
	TAX RATE	REDUCTION FACTOR	RES/AG EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST	
GENERAL FUND	4.300	XXXXXXXX	4.300000	4,873,815.65	4,873,815.65	XXXXXXXX	4.300000	917,427.48	917,427.48	
PERMANENT IMPROVEMEN	0.500	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
1976 CURRENT EXPENSE	25.800	0.766254	6.030646	6,835,401.77	6,835,401.77	0.696438	7.831899	1,670,974.69	1,670,974.69	
1980 CURRENT EXPENSE	2.600	0.735208	0.688459	780,320.55	780,320.55	0.657804	0.889709	189,822.14	189,822.14	
1981 CURRENT EXPENSE	6.000	0.733834	1.596996	1,810,101.12	1,810,101.12	0.657806	2.053164	438,052.42	438,052.42	
1986 CURRENT EXPENSE	6.000	0.636363	2.181822	2,472,974.06	2,472,974.06	0.506313	2.962122	631,983.79	631,983.79	
1988 CURRENT EXPENSE	5.200	0.607796	2.039460	2,311,616.75	2,311,616.75	0.442819	2.897341	618,162.64	618,162.64	
1998 BOND (\$39,675,0	1.850	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2010 PERMANENT IMPRO	1.900	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2012 CURRENT EXPENSE	9.400	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2015 BOND (\$38,900,0	1.350	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2019 CURRENT EXPENSE	9.750	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
SUB TOTAL	49.900		16.837383	19,084,229.92	19,084,229.92		20.934235	4,466,423.18	4,466,423.18	

STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 87 WOOD

SCHOOL DISTRICT: 24370 - PERRYSBURG EVSD

	AFTER ADJUSTMENT					OTHER				
	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	RES/AG COUNTY	YIELDS SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	YIELDS COUNTY	YIELDS SCHOOL DIST	
GENERAL FUND	4.300	XXXXXXXX	4.300000	4,873,815.65	4,873,815.65	XXXXXXXX	4.300000	917,427.48	917,427.48	
PERMANENT IMPROVEMEN	0.500	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
1976 CURRENT EXPENSE	25.800	0.692957	7.921709	8,978,815.21	8,978,815.21	0.696438	7.831899	1,670,974.69	1,670,974.69	
1980 CURRENT EXPENSE	2.600	0.664881	0.871309	987,571.06	987,571.06	0.657804	0.889709	189,822.14	189,822.14	
1981 CURRENT EXPENSE	6.000	0.663638	2.018172	2,287,485.70	2,287,485.70	0.657806	2.053164	438,052.42	438,052.42	
1986 CURRENT EXPENSE	6.000	0.575491	2.547054	2,886,942.36	2,886,942.36	0.506313	2.962122	631,983.79	631,983.79	
1988 CURRENT EXPENSE	5.200	0.549657	2.341783	2,654,280.00	2,654,280.00	0.442819	2.897341	618,162.64	618,162.64	
1998 BOND (\$39,675,0	1.850	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2010 PERMANENT IMPRO	1.900	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2012 CURRENT EXPENSE	9.400	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2015 BOND (\$38,900,0	1.350	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2019 CURRENT EXPENSE	9.750	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
SUB TOTAL	49.900		20.000027	22,668,932.66	22,668,932.66		20.934235	4,466,427.45	4,466,427.45	
PRE-1982 ADJUSTMENT FACTOR			0.000000				0.000000			
TOTAL	49.900		20.000027	22,668,932.66	22,668,932.66		20.934235	4,466,427.45	4,466,427.45	

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STATE OF OHIO
SCHOOL DISTRICT TAX GUARANTEE CALCULATION
FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 87 WOOD

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SCHOOL DISTRICT: 24720 - ROSSFORD EVSD

PRE-1982 ADJUSTMENT = ((1981 SCHOOL TAX VALUE * 1981 JVS EFFECTIVE RATE) - (CURRENT TAX VALUE * 0.0020)) / CURRENT TAX VALUE
 RES/AG 0.000000 = ((65,015,110 * 0.001411905) - (270,957,790 * 0.0020)) / 270,957,790
 OTHER 0.000000 = ((39,686,890 * 0.001641294) - (189,261,640 * 0.0020)) / 189,261,640

COUNTY 87 2023 SCHOOL TAX VALUE RES/AG = 270,957,790 YIELD = 5,419,155.80 OTHER = 189,261,640 YIELD = 3,785,232.80
 TOTAL SCHOOL TAX VALUE RES/AG = 270,957,790 YIELD = 5,419,155.80 OTHER = 189,261,640 YIELD = 3,785,232.80

	BEFORE ADJUSTMENT					OTHER				
	TAX RATE	REDUCTION FACTOR	RES/AG EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY YIELDS	SCHOOL DIST	
GENERAL FUND	5.500	XXXXXXXX	5.500000	1,490,267.84	1,490,267.84	XXXXXXXX	5.500000	1,040,939.02	1,040,939.02	
1976 CURRENT EXPENSE	14.300	0.766576	3.337963	904,446.26	904,446.26	0.499525	7.156792	1,354,505.81	1,354,505.81	
1977 CURRENT EXPENSE	3.900	0.765913	0.912939	247,365.49	247,365.49	0.498098	1.957417	370,462.62	370,462.62	
1983 CURRENT EXPENSE	6.900	0.675502	2.239036	606,682.62	606,682.62	0.363080	4.394748	831,755.69	831,755.69	
1988 CURRENT EXPENSE	5.900	0.641930	2.112613	572,428.13	572,428.13	0.357491	3.790803	717,453.02	717,453.02	
2007 CURRENT EXPENSE	6.900	0.353392	4.461595	1,208,902.56	1,208,902.56	0.112806	6.121638	1,158,589.73	1,158,589.73	
2007 CURRENT EXPENSE	6.900	0.353392	4.461595	1,208,902.56	1,208,902.56	0.112806	6.121638	1,158,589.73	1,158,589.73	
2015 CURRENT EXPENSE	5.900	0.319694	4.013805	1,087,570.37	1,087,570.37	0.112806	5.234444	990,678.69	990,678.69	
2016 BOND (\$31,440,0	3.100	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2016 PERMANENT IMPRO	7.000	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
SUB TOTAL	56.200		27.039546	7,326,565.87	7,326,565.87		40.277480	7,622,974.34	7,622,974.34	

***** N O A D J U S T M E N T R E Q U I R E D *****

STATE OF OHIO
JOINT VOCATIONAL SCHOOL DISTRICT TAX GUARANTEE
CERTIFIED FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 26 FULTON

SCHOOL DISTRICT: 30140 - FOUR COUNTY JVSD

THE FOLLOWING YIELDS ARE BASED ON THE 2.00 MILL JVSD MINIMUM GUARANTEE

COUNTY 20 2023 SCHOOL TAX VALUE RES/AG=	970,613,290	YIELD=	1,941,226.58	OTHER=	142,210,400	YIELD=	284,420.80
COUNTY 26 2023 SCHOOL TAX VALUE RES/AG=	997,386,490	YIELD=	1,994,772.98	OTHER=	137,081,740	YIELD=	274,163.48
COUNTY 35 2023 SCHOOL TAX VALUE RES/AG=	820,980,080	YIELD=	1,641,960.16	OTHER=	92,424,530	YIELD=	184,849.06
COUNTY 48 2023 SCHOOL TAX VALUE RES/AG=	69,832,920	YIELD=	139,665.84	OTHER=	1,191,030	YIELD=	2,382.06
COUNTY 63 2023 SCHOOL TAX VALUE RES/AG=	1,368,740	YIELD=	2,737.48	OTHER=		YIELD=	.00
COUNTY 69 2023 SCHOOL TAX VALUE RES/AG=	2,005,180	YIELD=	4,010.36	OTHER=		YIELD=	.00
COUNTY 86 2023 SCHOOL TAX VALUE RES/AG=	708,364,870	YIELD=	1,416,729.74	OTHER=	138,656,300	YIELD=	277,312.60
COUNTY 87 2023 SCHOOL TAX VALUE RES/AG=	4,380,720	YIELD=	8,761.44	OTHER=	28,450	YIELD=	56.90
TOTAL SCHOOL TAX VALUE RES/AG=	3,574,932,290	YIELD=	7,149,864.58	OTHER=	511,592,450	YIELD=	1,023,184.90

BEFORE ADJUSTMENT										
RES/AG					OTHER					
TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY	SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	COUNTY	SCHOOL DIST	YIELDS	
1976 CURRENT EXPENSE	1.400	0.472808	0.738068	3,232.97	2,638,300.03	0.295403	0.986435	28.06	504,634.79	
1979 CURRENT EXPENSE	0.600	0.449482	0.330310	1,446.95	1,180,800.13	0.189680	0.486192	13.82	248,685.08	
1988 CURRENT EXPENSE	1.000	0.449482	0.550518	2,411.58	1,968,000.22	0.111518	0.888482	25.27	454,498.73	
2012 PERMANENT IMPRO	0.200	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
2016 CURRENT EXPENSE	1.000	0.215923	0.784077	3,434.48	2,802,746.91	0.049963	0.950037	27.02	486,012.82	
SUB TOTAL	4.000		2.402973	10,525.98	8,589,847.29		3.311146	94.17	1,693,831.42	

CALCULATION OF JVS GUARANTEE

A. 2 MILLS OF TAXABLE VALUE

RES/AG = (.002 * 3,574,932,290) = 7,149,864.58
 OTHER = (.002 * 511,592,450) = 1,023,184.90

B. EFFECTIVE RATE + 2.00 OF TAXABLE VALUE

RES/AG = 2.402973 + 2.00 MILLS (4.402973) OF 3,574,932,290 = 15,740,330.34
 OTHER = 3.311146 + 2.00 MILLS (5.311146) OF 511,592,450 = 2,717,142.19

C. VOTED RATES * TAXABLE VALUE

RES/AG = 4.000 * 3,574,932,290 = 14,299,729.16
 OTHER = 4.000 * 511,592,450 = 2,046,369.80

***** NO ADJUSTMENT REQUIRED *****

STATE OF OHIO
JOINT VOCATIONAL SCHOOL DISTRICT TAX GUARANTEE
CERTIFIED FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 87 WOOD

SCHOOL DISTRICT: 30300 - PENTA COUNTY JVSD

THE FOLLOWING YIELDS ARE BASED ON THE 2.00 MILL JVSD MINIMUM GUARANTEE

COUNTY 26 2023 SCHOOL TAX VALUE RES/AG=	177,771,640	YIELD=	355,543.28	OTHER=	12,298,840	YIELD=	24,597.68
COUNTY 32 2023 SCHOOL TAX VALUE RES/AG=	4,998,870	YIELD=	9,997.74	OTHER=		YIELD=	.00
COUNTY 35 2023 SCHOOL TAX VALUE RES/AG=	11,209,590	YIELD=	22,419.18	OTHER=	518,640	YIELD=	1,037.28
COUNTY 48 2023 SCHOOL TAX VALUE RES/AG=	2,105,040,150	YIELD=	4,210,080.30	OTHER=	551,157,920	YIELD=	1,102,315.84
COUNTY 62 2023 SCHOOL TAX VALUE RES/AG=	538,948,910	YIELD=	1,077,897.82	OTHER=	88,425,620	YIELD=	176,851.24
COUNTY 72 2023 SCHOOL TAX VALUE RES/AG=	86,837,320	YIELD=	173,674.64	OTHER=	7,164,870	YIELD=	14,329.74
COUNTY 87 2023 SCHOOL TAX VALUE RES/AG=	3,332,499,280	YIELD=	6,664,998.56	OTHER=	865,846,090	YIELD=	1,731,692.18
TOTAL SCHOOL TAX VALUE RES/AG=	6,257,305,760	YIELD=	12,514,611.52	OTHER=	1,525,411,980	YIELD=	3,050,823.96

BEFORE ADJUSTMENT

	RES/AG				OTHER				
	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	YIELDS COUNTY	SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	YIELDS COUNTY	SCHOOL DIST
1976 CURRENT EXPENSE	0.600	0.202023	0.478786	1,595,267.40	2,995,372.26	0.080434	0.551739	477,687.28	841,569.78
1976 CURRENT EXPENSE	0.800	0.202023	0.638381	2,127,134.29	3,994,038.26	0.080434	0.735652	636,916.38	1,122,093.05
1981 CURRENT EXPENSE	0.800	0.202023	0.638381	2,127,134.29	3,994,038.26	0.080434	0.735652	636,916.38	1,122,093.05
2003 PERMANENT IMP-O	1.000	XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX		
SUB TOTAL	2.200		1.755548	5,849,535.98	10,983,448.78		2.023043	1,751,520.04	3,085,755.88

CALCULATION OF JVS GUARANTEE

A. 2 MILLS OF TAXABLE VALUE

RES/AG = (.002 * 6,257,305,760) = 12,514,611.52
 OTHER = (.002 * 1,525,411,980) = 3,050,823.96

B. EFFECTIVE RATE + 2.00 OF TAXABLE VALUE

RES/AG = 1.755548 + 2.00 MILLS (3.755548) OF 6,257,305,760 = 23,499,612.13
 OTHER = 2.023043 + 2.00 MILLS (4.023043) OF 1,525,411,980 = 6,136,797.98

C. VOTED RATES * TAXABLE VALUE

RES/AG = 2.200 * 6,257,305,760 = 13,766,072.67
 OTHER = 2.200 * 1,525,411,980 = 3,355,906.35

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STATE OF OHIO
JOINT VOCATIONAL SCHOOL DISTRICT TAX GUARANTEE
CERTIFIED FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 87 WOOD

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SCHOOL DISTRICT: 30300 - PENTA COUNTY JVSD

		AFTER ADJUSTMENT				OTHER			
		RES/AG		YIELDS		EFFECTIVE		YIELDS	
TAX	REDUCTION	EFFECTIVE	COUNTY	SCHOOL DIST	REDUCTION	EFFECTIVE	COUNTY	SCHOOL DIST	
RATE	FACTOR	RATE			FACTOR	RATE			
1976 CURRENT EXPENSE	0.600 0.090909	0.545454	1,817,545.10	3,412,734.56	0.080434	0.551739	477,687.28	841,569.78	
1976 CURRENT EXPENSE	0.800 0.090909	0.727272	2,423,393.47	4,550,312.74	0.080434	0.735652	636,916.38	1,122,093.05	
1981 CURRENT EXPENSE	0.800 0.090909	0.727272	2,423,393.47	4,550,312.74	0.080434	0.735652	636,916.38	1,122,093.05	
2003 PERMANENT IMP-O	1.000 XXXXXXXX	XXXXXXXX			XXXXXXXX	XXXXXXXX			
TOTAL	2.200	1.999998	6,664,332.04	12,513,360.04		2.023043	1,751,520.04	3,085,755.88	

STATE OF OHIO
JOINT VOCATIONAL SCHOOL DISTRICT TAX GUARANTEE
CERTIFIED FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
HOME COUNTY: 72 SANDUSKY

SCHOOL DISTRICT: 30450 - VANGUARD JVSD

THE FOLLOWING YIELDS ARE BASED ON THE 2.00 MILL JVSD MINIMUM GUARANTEE

COUNTY 17 2023 SCHOOL TAX VALUE RES/AG=	6,129,210	YIELD=	12,258.42	OTHER=	12,750	YIELD=	25.50
COUNTY 32 2023 SCHOOL TAX VALUE RES/AG=	36,173,340	YIELD=	72,346.68	OTHER=	8,790,920	YIELD=	17,581.84
COUNTY 39 2023 SCHOOL TAX VALUE RES/AG=	19,589,120	YIELD=	39,178.24	OTHER=	74,130	YIELD=	148.26
COUNTY 51 2023 SCHOOL TAX VALUE RES/AG=	5,659,860	YIELD=	11,319.72	OTHER=	106,470	YIELD=	212.94
COUNTY 62 2023 SCHOOL TAX VALUE RES/AG=	713,693,750	YIELD=	1,427,387.50	OTHER=	103,380,280	YIELD=	206,760.56
COUNTY 72 2023 SCHOOL TAX VALUE RES/AG=	856,531,430	YIELD=	1,713,062.86	OTHER=	203,220,700	YIELD=	406,441.40
COUNTY 74 2023 SCHOOL TAX VALUE RES/AG=	1,169,758,630	YIELD=	2,339,517.26	OTHER=	164,183,850	YIELD=	328,367.70
COUNTY 87 2023 SCHOOL TAX VALUE RES/AG=	97,319,690	YIELD=	194,639.38	OTHER=	16,478,990	YIELD=	32,957.98
COUNTY 88 2023 SCHOOL TAX VALUE RES/AG=	344,182,540	YIELD=	688,365.08	OTHER=	51,419,900	YIELD=	102,839.80
TOTAL SCHOOL TAX VALUE RES/AG=	3,249,037,570	YIELD=	6,498,075.14	OTHER=	547,667,990	YIELD=	1,095,335.98

BEFORE ADJUSTMENT

		RES/AG				OTHER				
		TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	YIELDS COUNTY	SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	YIELDS COUNTY	SCHOOL DIST
1976 CURRENT EXPENSE		1.600	0.108935	1.425704	138,748.68	4,632,152.86	0.038269	1.538769	25,356.22	842,696.73
SUB TOTAL		1.600		1.425704	138,748.68	4,632,152.86		1.538769	25,356.22	842,696.73

CALCULATION OF JVS GUARANTEE

A. 2 MILLS OF TAXABLE VALUE			
RES/AG =	(.002 * 3,249,037,570) =	6,498,075.14	
OTHER =	(.002 * 547,667,990) =	1,095,335.98	
B. EFFECTIVE RATE + 2.00 OF TAXABLE VALUE			
RES/AG =	1.425704 + 2.00 MILLS (3.425704) OF	3,249,037,570 =	11,130,240.99
OTHER =	1.538769 + 2.00 MILLS (3.538769) OF	547,667,990 =	1,938,070.50
C. VOTED RATES * TAXABLE VALUE			
RES/AG =	1.600 * 3,249,037,570 =	5,198,460.11	
OTHER =	1.600 * 547,667,990 =	876,268.78	

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STATE OF OHIO
JOINT VOCATIONAL SCHOOL DISTRICT TAX GUARANTEE
CERTIFIED FOR THE TAX YEAR 2023
COUNTY: 87 WOOD
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SCHOOL DISTRICT: 30450 - VANGUARD JVSD

	AFTER ADJUSTMENT				OTHER				
	TAX RATE	REDUCTION FACTOR	EFFECTIVE RATE	RES/AG COUNTY	YIELDS SCHOOL DIST	REDUCTION FACTOR	EFFECTIVE RATE	YIELDS COUNTY	SCHOOL DIST
1976 CURRENT EXPENSE	1.600	0.000000	1.600000	155,711.50	5,198,460.11	0.000000	1.600000	26,366.38	876,268.78
TOTAL	1.600		1.600000	155,711.50	5,198,460.11		1.600000	26,366.38	876,268.78