

IRN	DISTRICT	COUNTY	FY08 May #2 SF-3 After Phase Out	FY08 May #2 SF-3 Before Phase Out	FY08 May #2 Offset	FY08 Original Offset	FY08 Change in Offset
442	Manchester Local SD	Adams	1,663,335	1,663,335	-	-	-
61903	Ohio Valley Local SD	Adams	24,982,104	24,982,104	-	90,833	90,833
43885	Delphos City SD	Allen	2,663,877	2,530,155	133,722	15,834	(117,888)
44222	Lima City SD	Allen	31,405,341	31,117,501	287,840	277,253	(10,587)
45211	Bluffton Ex Vill SD	Allen	3,879,012	3,879,012	-	-	-
45757	Allen East Local SD	Allen	4,710,706	4,679,388	31,318	-	(31,318)
45765	Bath Local SD	Allen	3,898,800	3,898,800	-	-	-
45773	Elida Local SD	Allen	7,458,619	7,458,619	-	-	-
45781	Perry Local SD	Allen	1,549,766	1,549,766	-	-	-
45799	Shawnee Local SD	Allen	3,794,464	3,701,112	93,352	259,322	165,970
45807	Spencerville Local SD	Allen	4,089,364	4,062,399	26,965	-	(26,965)
43505	Ashland City SD	Ashland	10,359,477	9,919,431	440,045	433,568	(6,477)
45468	Loudonville-Perrysville Ex V	Ashland	4,327,739	4,327,739	-	-	-
45823	Hillsdale Local SD	Ashland	3,977,348	3,977,348	-	-	-
45831	Mapleton Local SD	Ashland	4,388,066	4,384,422	3,644	-	(3,644)
43513	Ashtabula Area City SD	Ashtabula	21,833,384	21,444,648	388,735	482,147	93,412
43810	Conneaut Area City SD	Ashtabula	11,427,219	11,222,573	204,646	200,043	(4,603)
44057	Geneva Area City SD	Ashtabula	12,225,465	12,225,465	-	-	-
45856	Buckeye Local SD	Ashtabula	5,601,505	5,601,505	-	-	-
45864	Grand Valley Local SD	Ashtabula	5,661,468	5,661,468	-	-	-
45872	Jefferson Area Local SD	Ashtabula	8,303,099	8,303,099	-	-	-
45880	Pymatuning Valley Local SD	Ashtabula	6,982,154	6,982,154	-	-	-
43521	Athens City SD	Athens	8,047,270	8,047,270	-	53,643	53,643
44446	Nelsonville-York City SD	Athens	8,184,602	8,173,553	11,050	9,216	(1,834)
45906	Alexander Local SD	Athens	9,455,397	9,441,483	13,914	11,608	(2,306)
45914	Federal Hocking Local SD	Athens	7,682,615	7,682,040	575	(1,064)	(1,639)
45922	Trimble Local SD	Athens	6,446,162	6,446,162	-	-	-
44727	St Marys City SD	Auglaize	9,921,153	9,797,483	123,670	201,471	77,801
44982	Wapakoneta City SD	Auglaize	12,895,313	12,699,221	196,092	190,945	(5,147)
45948	Minster Local SD	Auglaize	2,009,720	2,009,720	-	472	472
45955	New Bremen Local SD	Auglaize	3,497,262	3,484,974	12,288	-	(12,288)
45963	New Knoxville Local SD	Auglaize	1,958,248	1,958,248	-	13,335	13,335
45971	Waynesfield-Goshen Local SD	Auglaize	3,356,068	3,360,495	(4,427)	(1,854)	2,573
43570	Bellaire Local SD	Belmont	9,382,419	9,382,419	-	-	-
44347	Martins Ferry City SD	Belmont	7,764,083	7,578,181	185,902	183,553	(2,349)
45997	St Clairsville-Richland City	Belmont	3,639,290	3,639,290	-	-	-
45203	Barnesville Ex Vill SD	Belmont	5,872,401	5,872,401	-	-	-
45237	Bridgeport Ex Vill SD	Belmont	4,362,885	4,325,909	36,977	35,749	(1,228)

<b>IRN</b>	<b>DISTRICT</b>	<b>COUNTY</b>	<b>FY08 May #2 SF-3 After Phase Out</b>	<b>FY08 May #2 SF-3 Before Phase Out</b>	<b>FY08 May #2 Offset</b>	<b>FY08 Original Offset</b>	<b>FY08 Change in Offset</b>
46003	Shadyside Local SD	Belmont	2,633,679	2,593,785	39,894	-	(39,894)
46011	Union Local SD	Belmont	8,075,941	8,075,941	-	-	-
45377	Georgetown Ex Vill SD	Brown	5,030,223	5,030,223	-	16,283	16,283
46037	Eastern Local SD	Brown	7,247,274	7,247,274	-	-	-
46045	Fayetteville-Perry Local SD	Brown	4,776,936	4,776,936	-	-	-
46078	Ripley-Union-Lewis Local SD	Brown	6,869,757	6,869,757	-	-	-
46060	Western Brown Local SD	Brown	18,285,645	18,283,448	2,197	-	(2,197)
46094	Edgewood City SD	Butler	14,297,664	13,864,469	433,195	426,652	(6,543)
46102	Fairfield City SD	Butler	23,748,843	23,748,843	-	-	-
44107	Hamilton City SD	Butler	48,389,953	47,720,745	669,208	655,553	(13,655)
44404	Middletown City SD	Butler	20,980,804	20,765,707	215,097	1,713,351	1,498,254
46151	Talawanda City SD	Butler	8,613,057	8,613,057	-	-	-
46110	Lakota Local SD	Butler	44,941,654	44,941,654	-	-	-
46128	Madison Local SD	Butler	6,135,947	6,135,947	-	-	-
139303	Monroe Local SD	Butler	4,183,760	3,885,983	297,777	743,264	445,487
46136	New Miami Local SD	Butler	3,926,525	3,926,525	-	-	-
46144	Ross Local SD	Butler	10,942,462	10,942,462	-	-	-
45278	Carrollton Ex Vill SD	Carroll	11,642,173	11,642,173	-	-	-
46177	Brown Local SD	Carroll	2,601,270	2,601,270	-	-	-
44941	Urbana City SD	Champaign	9,379,147	9,000,842	378,305	375,289	(3,016)
45484	Mechanicsburg Ex Vill SD	Champaign	4,309,724	4,302,628	7,096	5,333	(1,763)
46193	Graham Local SD	Champaign	10,564,395	10,353,577	210,817	205,947	(4,870)
46201	Triad Local SD	Champaign	5,227,149	5,227,149	-	-	-
46219	West Liberty-Salem Local SD	Champaign	5,807,376	5,802,840	4,536	2,728	(1,808)
44818	Springfield City SD	Clark	50,037,076	49,710,042	327,035	305,150	(21,885)
46284	Clark-Shawnee Local SD	Clark	5,414,320	5,412,451	1,869	-	(1,869)
46235	Greenon Local SD	Clark	6,931,333	6,844,427	86,905	83,064	(3,841)
46250	Northeastern Local SD	Clark	13,061,933	12,789,362	272,571	267,198	(5,373)
46268	Northwestern Local SD	Clark	6,318,542	6,318,542	-	-	-
46276	Southeastern Local SD	Clark	3,144,741	3,047,562	97,179	57,813	(39,366)
46243	Tecumseh Local SD	Clark	15,737,276	15,737,276	-	-	-
45500	Milford Ex Vill SD	Clermont	17,102,406	17,102,406	-	-	-
45559	New Richmond Ex Vill SD	Clermont	4,071,068	4,071,068	-	-	-
46300	Batavia Local SD	Clermont	7,162,508	7,162,508	-	-	-
46318	Bethel-Tate Local SD	Clermont	9,440,459	9,440,459	-	-	-
46326	Clermont-Northeastern Local	Clermont	5,484,684	5,484,684	-	-	-
46334	Felicity-Franklin Local SD	Clermont	6,868,733	6,868,733	-	(3,551)	(3,551)
46342	Goshen Local SD	Clermont	11,340,515	11,340,515	-	-	-

<b>IRN</b>	<b>DISTRICT</b>	<b>COUNTY</b>	<b>FY08 May #2 SF-3 After Phase Out</b>	<b>FY08 May #2 SF-3 Before Phase Out</b>	<b>FY08 May #2 Offset</b>	<b>FY08 Original Offset</b>	<b>FY08 Change in Offset</b>
46359	West Clermont Local SD	Clermont	24,485,585	24,485,585	-	-	-
46367	Williamsburg Local SD	Clermont	3,881,645	3,881,645	-	33,181	33,181
45112	Wilmington City SD	Clinton	8,171,825	8,171,825	-	-	-
46383	Blanchester Local SD	Clinton	8,559,701	8,375,912	183,789	159,842	(23,947)
46391	Clinton-Massie Local SD	Clinton	8,906,856	8,906,856	-	(31,528)	(31,528)
46409	East Clinton Local SD	Clinton	7,114,075	6,876,598	237,477	235,687	(1,790)
43919	East Liverpool City SD	Columbiana	17,536,487	17,536,487	-	-	-
43927	East Palestine City SD	Columbiana	6,909,490	6,884,160	25,330	23,113	(2,217)
44735	Salem City SD	Columbiana	6,711,269	6,711,269	-	-	-
45328	Columbiana Ex Vill SD	Columbiana	2,165,776	2,165,776	-	-	-
45443	Leetonia Ex Vill SD	Columbiana	4,447,701	4,447,701	-	(1,744)	(1,744)
45450	Lisbon Ex Vill SD	Columbiana	5,167,735	5,142,013	25,722	23,015	(2,707)
46425	Beaver Local SD	Columbiana	9,717,551	9,684,204	33,347	44,019	10,672
46433	Crestview Local SD	Columbiana	4,532,249	4,532,249	-	-	-
46441	Southern Local SD	Columbiana	6,329,831	6,319,052	10,779	9,523	(1,256)
46458	United Local SD	Columbiana	6,817,036	6,817,036	-	-	-
45039	Wellsville Local SD	Columbiana	5,932,688	5,932,688	-	9,302	9,302
43828	Coshocton City SD	Coshocton	8,299,921	8,299,921	-	174,238	174,238
46474	Ridgewood Local SD	Coshocton	6,978,111	6,951,686	26,425	24,281	(2,144)
46482	River View Local SD	Coshocton	8,857,337	8,857,337	-	-	-
43687	Bucyrus City SD	Crawford	7,795,567	7,619,111	176,455	141,298	(35,157)
44024	Galion City SD	Crawford	9,157,519	8,980,081	177,438	120,417	(57,021)
45344	Crestline Ex Vill SD	Crawford	3,191,567	3,057,948	133,618	-	(133,618)
46508	Buckeye Central Local SD	Crawford	4,282,872	4,282,872	-	-	-
46516	Colonel Crawford Local SD	Crawford	2,431,328	2,431,328	-	243,513	243,513
46524	Wynford Local SD	Crawford	4,726,628	4,664,131	62,497	117,238	54,741
43547	Bay Village City SD	Cuyahoga	4,217,397	4,217,397	-	-	-
43554	Beachwood City SD	Cuyahoga	989,544	989,544	-	-	-
43562	Bedford City SD	Cuyahoga	4,791,504	4,323,732	467,772	1,135,199	667,427
43612	Berea City SD	Cuyahoga	7,316,921	7,316,921	-	-	-
43646	Brecksville-Broadview Height	Cuyahoga	5,202,280	5,202,280	-	-	-
43653	Brooklyn City SD	Cuyahoga	726,043	726,043	-	-	-
43794	Cleveland Hts-Univ Hts City	Cuyahoga	20,040,201	20,040,201	-	-	-
43786	Cleveland Municipal SD	Cuyahoga	421,422,822	421,422,822	-	-	-
43901	East Cleveland City SD	Cuyahoga	35,529,802	35,529,802	-	-	-
43950	Euclid City SD	Cuyahoga	26,263,021	26,263,021	-	548,611	548,611
43976	Fairview Park City SD	Cuyahoga	2,027,850	2,027,850	-	-	-
44040	Garfield Heights City SD	Cuyahoga	15,897,551	15,772,247	125,304	115,207	(10,097)

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44198	Lakewood City SD	Cuyahoga	18,966,872	18,966,872	-	-	-
44305	Maple Heights City SD	Cuyahoga	17,782,341	17,782,341	-	191,446	191,446
44370	Mayfield City SD	Cuyahoga	2,643,205	2,643,205	-	-	-
44529	North Olmsted City SD	Cuyahoga	6,686,472	6,686,472	-	-	-
44545	North Royalton City SD	Cuyahoga	5,249,143	5,249,143	-	-	-
46573	Olmsted Falls City SD	Cuyahoga	11,256,915	11,256,915	-	-	-
46581	Orange City SD	Cuyahoga	1,252,788	1,252,788	-	-	-
44636	Parma City SD	Cuyahoga	25,790,403	25,790,403	-	-	-
44701	Rocky River City SD	Cuyahoga	1,230,042	1,230,042	-	-	-
44750	Shaker Heights City SD	Cuyahoga	14,403,152	14,403,152	-	-	-
46607	Solon City SD	Cuyahoga	2,774,914	2,774,914	-	-	-
44792	South Euclid-Lyndhurst City	Cuyahoga	7,001,862	7,001,862	-	-	-
44842	Strongsville City SD	Cuyahoga	10,154,891	10,154,891	-	-	-
45005	Warrensville Heights City SD	Cuyahoga	11,507,908	11,507,908	-	-	-
45062	Westlake City SD	Cuyahoga	2,457,714	2,457,714	-	-	-
45286	Chagrin Falls Ex Vill SD	Cuyahoga	1,845,440	1,845,440	-	-	-
46557	Cuyahoga Heights Local SD	Cuyahoga	457,429	457,429	-	-	-
46565	Independence Local SD	Cuyahoga	481,670	481,670	-	-	-
46599	Richmond Heights Local SD	Cuyahoga	1,298,168	1,298,168	-	-	-
44099	Greenville City SD	Darke	11,512,801	11,512,801	-	-	-
45633	Versailles Ex Vill SD	Darke	6,029,054	6,029,054	-	72,545	72,545
46623	Ansonia Local SD	Darke	3,498,982	3,498,982	-	-	-
46631	Arcanum Butler Local SD	Darke	4,324,526	4,324,526	-	-	-
46649	Franklin-Monroe Local SD	Darke	2,834,787	2,834,787	-	(5,019)	(5,019)
46672	Mississinawa Valley Local SD	Darke	3,932,605	3,933,865	(1,259)	(1,594)	(335)
46680	Tri-Village Local SD	Darke	2,765,861	2,765,861	-	912	912
43869	Defiance City SD	Defiance	11,566,843	11,389,400	177,443	174,129	(3,314)
45419	Hicksville Ex Vill SD	Defiance	4,271,851	4,185,326	86,525	81,836	(4,689)
46706	Ayersville Local SD	Defiance	1,963,260	1,915,280	47,980	23,948	(24,032)
46714	Central Local SD	Defiance	5,821,763	5,824,945	(3,183)	(4,276)	(1,093)
46722	Northeastern Local SD	Defiance	2,246,056	2,246,056	-	-	-
43877	Delaware City SD	Delaware	11,508,509	11,508,509	-	-	-
46748	Big Walnut Local SD	Delaware	4,827,197	4,827,197	-	-	-
46755	Buckeye Valley Local SD	Delaware	4,925,906	4,925,906	-	-	-
46763	Olentangy Local SD	Delaware	6,301,383	6,301,383	-	-	-
44131	Huron City SD	Erie	2,479,480	2,479,480	-	-	-
44743	Sandusky City SD	Erie	15,502,908	15,502,908	-	-	-
46789	Berlin-Milan Local SD	Erie	5,765,863	5,765,863	-	-	-

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46797	Kelleys Island Local SD	Erie	7,698	7,698	-	-	-
46805	Margaretta Local SD	Erie	4,428,344	4,428,344	-	-	-
46813	Perkins Local SD	Erie	3,970,460	3,970,460	-	-	-
46821	Vermilion Local SD	Erie	4,877,534	4,877,534	-	-	-
44206	Lancaster City SD	Fairfield	17,472,509	16,854,156	618,353	-	(618,353)
46847	Amanda-Clearcreek Local SD	Fairfield	9,199,158	9,174,245	24,913	20,743	(4,170)
46854	Berne Union Local SD	Fairfield	3,599,835	3,599,835	-	-	-
46862	Bloom Carroll Local SD	Fairfield	3,357,315	3,357,315	-	-	-
46870	Fairfield Union Local SD	Fairfield	8,642,565	8,639,011	3,554	486	(3,068)
46888	Liberty Union-Thurston Local	Fairfield	5,566,183	5,537,062	29,121	26,945	(2,176)
46896	Pickerington Local SD	Fairfield	41,628,647	41,732,470	(103,823)	(123,019)	(19,196)
46904	Walnut Township Local SD	Fairfield	1,497,328	1,497,328	-	-	-
45013	Washington Court House City	Fayette	11,053,136	10,771,194	281,942	278,627	(3,315)
46920	Miami Trace Local SD	Fayette	10,052,136	10,052,136	-	-	-
43620	Bexley City SD	Franklin	4,241,855	4,241,855	-	-	-
43802	Columbus City SD	Franklin	231,272,010	231,272,010	-	-	-
47027	Dublin City SD	Franklin	15,829,535	15,829,535	-	-	-
46961	Gahanna-Jefferson City SD	Franklin	11,371,401	11,371,401	-	-	-
44073	Grandview Heights City SD	Franklin	1,640,425	1,640,425	-	-	-
47019	Hilliard City SD	Franklin	36,723,702	36,723,702	-	-	-
47001	Reynoldsburg City SD	Franklin	27,218,770	27,218,770	-	-	-
44800	South-Western City SD	Franklin	84,314,185	83,902,766	411,419	1,605,055	1,193,636
44933	Upper Arlington City SD	Franklin	3,702,636	3,702,636	-	-	-
45047	Westerville City SD	Franklin	32,988,409	32,988,409	-	-	-
45070	Whitehall City SD	Franklin	15,393,055	15,122,475	270,579	270,334	(245)
45138	Worthington City SD	Franklin	15,276,823	15,276,823	-	-	-
46946	Canal Winchester Local SD	Franklin	12,862,626	12,749,219	113,407	106,642	(6,765)
46979	Groveport Madison Local SD	Franklin	26,251,228	25,483,410	767,817	-	(767,817)
46953	Hamilton Local SD	Franklin	14,717,255	14,331,560	385,695	382,228	(3,467)
46995	New Albany-Plain Local SD	Franklin	2,114,920	2,114,920	-	-	-
45641	Wauseon Ex Vill SD	Fulton	8,041,613	7,943,805	97,808	-	(97,808)
47043	Archbold-Area Local SD	Fulton	2,945,308	2,945,308	-	-	-
47050	Evergreen Local SD	Fulton	4,872,765	4,872,765	-	-	-
47068	Gorham Fayette Local SD	Fulton	2,303,372	2,303,372	-	-	-
47076	Pettisville Local SD	Fulton	1,915,112	1,915,112	-	14,810	14,810
47084	Pike-Delta-York Local SD	Fulton	6,312,632	6,312,632	-	-	-
47092	Swanton Local SD	Fulton	4,259,270	4,259,270	-	-	-
44032	Gallipolis City SD	Gallia	11,474,832	11,252,080	222,752	-	(222,752)

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65680	Gallia County Local SD	Gallia	11,480,753	11,346,841	133,911	128,595	(5,316)
47167	Berkshire Local SD	Geauga	3,151,308	3,151,308	-	-	-
47175	Cardinal Local SD	Geauga	2,522,321	2,522,321	-	-	-
47183	Chardon Local SD	Geauga	5,694,204	5,694,204	-	-	-
47191	Kenston Local SD	Geauga	4,093,738	4,093,738	-	-	-
47209	Ledgemont Local SD	Geauga	2,203,433	2,203,433	-	18,665	18,665
47217	Newbury Local SD	Geauga	1,223,493	1,223,493	-	-	-
47225	West Geauga Local SD	Geauga	3,779,445	3,779,445	-	-	-
47241	Beavercreek City SD	Greene	10,602,335	10,602,335	-	-	-
43968	Fairborn City SD	Greene	17,512,577	17,512,577	-	-	-
45153	Xenia Community City SD	Greene	18,920,900	18,920,900	-	-	-
45674	Yellow Springs Ex Vill SD	Greene	1,069,217	1,069,217	-	-	-
47258	Cedar Cliff Local SD	Greene	2,818,248	2,818,248	-	-	-
47266	Greeneview Local SD	Greene	5,715,572	5,715,572	-	-	-
47274	Sugarcreek Local SD	Greene	6,104,922	6,104,922	-	-	-
43695	Cambridge City SD	Guernsey	12,251,390	12,075,958	175,431	119,551	(55,880)
69682	East Guernsey Local SD	Guernsey	6,276,792	6,276,792	-	(7,448)	(7,448)
47308	Rolling Hills Local SD	Guernsey	8,494,471	8,494,471	-	-	-
43752	Cincinnati City SD	Hamilton	148,812,200	148,812,200	-	-	-
43851	Deer Park Community City SD	Hamilton	3,065,112	3,065,112	-	-	-
44230	Lockland City SD	Hamilton	1,883,336	1,883,336	-	-	-
44271	Loveland City SD	Hamilton	11,198,492	11,198,492	-	-	-
44289	Madeira City SD	Hamilton	2,937,697	2,937,697	-	-	-
44313	Mariemont City SD	Hamilton	3,074,993	3,074,993	-	-	-
44412	Mount Healthy City SD	Hamilton	19,366,426	19,351,075	15,350	-	(15,350)
44511	North College Hill City SD	Hamilton	7,280,465	7,283,899	(3,434)	(5,644)	(2,210)
44578	Norwood City SD	Hamilton	7,928,236	7,928,236	-	-	-
44677	Princeton City SD	Hamilton	4,469,597	4,469,597	-	-	-
44693	Reading Community City SD	Hamilton	3,397,692	3,397,692	-	-	-
44719	St Bernard-Elmwood Place Cit	Hamilton	2,414,315	1,843,932	570,383	457,480	(112,903)
44867	Sycamore Community City SD	Hamilton	2,718,214	2,718,214	-	-	-
44081	Winton Woods City SD	Hamilton	13,962,437	13,962,437	-	-	-
45146	Wyoming City SD	Hamilton	5,682,296	5,682,296	-	-	-
45435	Indian Hill Ex Vill SD	Hamilton	1,029,704	1,029,704	-	-	-
47332	Finneytown Local SD	Hamilton	5,890,003	5,890,003	-	-	-
47340	Forest Hills Local SD	Hamilton	17,598,633	17,598,633	-	-	-
47365	Northwest Local SD	Hamilton	28,127,472	28,127,472	-	-	-
47373	Oak Hills Local SD	Hamilton	22,124,847	22,124,847	-	-	-

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47381	Southwest Local SD	Hamilton	13,698,290	13,698,290	-	-	-
47399	Three Rivers Local SD	Hamilton	3,660,724	3,660,724	-	-	-
43984	Findlay City SD	Hancock	17,215,507	17,215,507	-	470,165	470,165
47415	Arcadia Local SD	Hancock	1,937,668	1,937,668	-	17,964	17,964
47423	Arlington Local SD	Hancock	2,979,915	2,967,812	12,104	11,259	(845)
47431	Cory-Rawson Local SD	Hancock	2,811,253	2,811,253	-	61,153	61,153
47449	Liberty Benton Local SD	Hancock	5,136,086	5,034,645	101,441	-	(101,441)
47456	McComb Local SD	Hancock	3,508,164	3,382,837	125,327	-	(125,327)
47464	Van Buren Local SD	Hancock	627,849	627,849	-	-	-
47472	Vanlue Local SD	Hancock	1,474,992	1,474,992	-	-	-
44172	Kenton City SD	Hardin	8,145,508	8,145,508	-	96,217	96,217
45187	Ada Ex Vill SD	Hardin	3,781,190	3,758,550	22,640	21,633	(1,007)
47498	Hardin Northern Local SD	Hardin	2,303,704	2,296,376	7,327	6,706	(621)
47506	Ridgemont Local SD	Hardin	2,506,876	2,503,833	3,044	2,063	(981)
47514	Riverdale Local SD	Hardin	5,437,828	5,437,828	-	15,972	15,972
47522	Upper Scioto Valley Local SD	Hardin	4,232,444	4,232,444	-	-	-
45245	Harrison Hills City SD	Harrison	10,766,738	10,766,738	-	110,606	110,606
47548	Conotton Valley Union Local	Harrison	2,341,036	2,341,036	-	21,011	21,011
44438	Napoleon City SD	Henry	7,689,654	7,689,654	-	491,380	491,380
47571	Holgate Local SD	Henry	2,437,965	2,437,965	-	(2,374)	(2,374)
47589	Liberty Center Local SD	Henry	5,564,909	5,524,872	40,037	37,869	(2,168)
47597	Patrick Henry Local SD	Henry	4,436,068	4,401,702	34,366	33,166	(1,200)
44123	Hillsboro City SD	Highland	11,352,284	11,352,284	-	197,420	197,420
45401	Greenfield Ex Vill SD	Highland	11,540,641	11,510,346	30,294	26,187	(4,107)
47613	Bright Local SD	Highland	4,751,283	4,764,041	(12,758)	-	12,758
47621	Fairfield Local SD	Highland	4,867,797	4,867,797	-	33,191	33,191
47639	Lynchburg-Clay Local SD	Highland	7,646,520	7,634,014	12,506	10,150	(2,356)
44248	Logan-Hocking Local SD	Hocking	20,647,973	20,422,410	225,563	219,562	(6,002)
47688	East Holmes Local SD	Holmes	4,556,701	4,556,701	-	-	-
47696	West Holmes Local SD	Holmes	10,983,666	10,983,666	-	-	-
43596	Bellevue City SD	Huron	7,817,439	7,730,531	86,908	471,330	384,422
44560	Norwalk City SD	Huron	11,322,511	11,088,815	233,696	226,589	(7,107)
45096	Willard City SD	Huron	8,467,817	8,467,817	-	119,634	119,634
47712	Monroeville Local SD	Huron	2,269,444	2,269,444	-	55,916	55,916
47720	New London Local SD	Huron	5,352,519	5,335,887	16,632	14,423	(2,209)
47738	South Central Local SD	Huron	4,655,547	4,638,711	16,836	15,809	(1,027)
47746	Western Reserve Local SD	Huron	6,127,692	6,127,692	-	10,356	10,356
44156	Jackson City SD	Jackson	13,845,680	13,687,078	158,601	153,318	(5,283)

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45021	Wellston City SD	Jackson	10,100,980	10,100,980	-	-	-
47761	Oak Hill Union Local SD	Jackson	7,503,408	7,473,624	29,784	28,559	(1,225)
44826	Steubenville City SD	Jefferson	10,918,127	10,708,916	209,211	-	(209,211)
44917	Toronto City SD	Jefferson	3,580,411	3,580,411	-	-	-
47787	Buckeye Local SD	Jefferson	10,049,078	10,049,078	-	-	-
47795	Edison Local SD	Jefferson	8,304,583	8,304,583	-	-	-
47803	Indian Creek Local SD	Jefferson	7,371,362	7,212,660	158,702	115,717	(42,985)
44420	Mount Vernon City SD	Knox	12,756,549	12,137,805	618,744	613,952	(4,792)
47829	Centerburg Local SD	Knox	5,410,204	5,421,169	(10,965)	-	10,965
47837	Danville Local SD	Knox	3,000,204	3,002,143	(1,939)	(3,039)	(1,100)
47845	East Knox Local SD	Knox	4,389,575	4,389,575	-	-	-
47852	Fredericktown Local SD	Knox	3,980,073	3,980,073	-	119,244	119,244
44628	Painsville City Local SD	Lake	16,455,284	16,248,061	207,223	202,139	(5,084)
45088	Wickliffe City SD	Lake	1,747,624	1,747,624	-	-	-
45104	Willoughby-Eastlake City SD	Lake	12,542,257	12,542,257	-	-	-
45369	Fairport Harbor Ex Vill SD	Lake	1,252,578	1,252,578	-	-	-
45492	Mentor Ex Vill SD	Lake	16,390,214	16,390,214	-	-	-
47878	Kirtland Local SD	Lake	1,009,680	1,009,680	-	-	-
47886	Madison Local SD	Lake	14,271,746	14,271,746	-	-	-
47894	Painsville Township Local SD	Lake	7,062,711	7,062,711	-	-	-
47902	Perry Local SD	Lake	832,404	832,404	-	-	-
44149	Ironton City SD	Lawrence	8,245,508	8,224,410	21,098	50,229	29,131
45294	Chesapeake Union Ex Vill SD	Lawrence	8,370,158	8,380,907	(10,749)	(13,117)	(2,368)
47928	Dawson-Bryant Local SD	Lawrence	8,490,346	8,489,755	591	(1,637)	(2,228)
47936	Fairland Local SD	Lawrence	9,000,440	9,009,212	(8,772)	-	8,772
47944	Rock Hill Local SD	Lawrence	12,592,083	12,592,083	-	-	-
47951	South Point Local SD	Lawrence	10,915,186	10,868,822	46,364	42,818	(3,546)
47969	Symmes Valley Local SD	Lawrence	5,841,606	5,841,606	-	4,642	4,642
44115	Heath City SD	Licking	4,440,041	4,170,584	269,457	268,338	(1,119)
44453	Newark City SD	Licking	24,578,241	24,146,246	431,995	421,311	(10,684)
45393	Granville Ex Vill SD	Licking	5,442,631	5,442,631	-	28,742	28,742
47985	Johnstown-Monroe Local SD	Licking	4,923,158	4,923,158	-	-	-
47993	Lakewood Local SD	Licking	4,648,679	4,648,679	-	-	-
48009	Licking Heights Local SD	Licking	7,302,770	7,302,770	-	307,146	307,146
48017	Licking Valley Local SD	Licking	9,241,711	9,241,711	-	-	-
48025	North Fork Local SD	Licking	8,518,368	8,518,368	-	-	-
48033	Northridge Local SD	Licking	4,619,981	4,619,981	-	(12,847)	(12,847)
48041	Southwest Licking Local SD	Licking	11,638,691	11,643,268	(4,577)	-	4,577

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43588	Bellefontaine City SD	Logan	11,860,086	11,466,011	394,074	422,983	28,909
48074	Benjamin Logan Local SD	Logan	5,603,443	5,603,443	-	-	-
48082	Indian Lake Local SD	Logan	5,013,789	5,013,789	-	-	-
48090	Riverside Local SD	Logan	3,705,943	3,705,943	-	4,919	4,919
48124	Avon Lake City SD	Lorain	2,180,505	2,180,505	-	-	-
43943	Elyria City SD	Lorain	30,646,655	29,661,630	985,025	1,054,235	69,210
44263	Lorain City SD	Lorain	60,472,761	60,021,317	451,444	432,819	(18,625)
44537	North Ridgeville City SD	Lorain	8,375,826	8,375,826	-	-	-
44594	Oberlin City SD	Lorain	3,728,492	3,728,492	-	67,995	67,995
44768	Sheffield-Sheffield Lake Cit	Lorain	5,185,741	5,185,741	-	-	-
45195	Amherst Ex Vill SD	Lorain	16,073,655	15,785,406	288,248	281,770	(6,478)
45658	Wellington Ex Vill SD	Lorain	5,693,622	5,693,622	-	-	-
48116	Avon Local SD	Lorain	3,686,222	3,686,222	-	-	-
48132	Clearview Local SD	Lorain	7,208,726	7,208,726	-	665	665
48140	Columbia Local SD	Lorain	2,440,059	2,440,059	-	-	-
48157	Firelands Local SD	Lorain	7,688,128	7,688,128	-	-	-
48165	Keystone Local SD	Lorain	6,842,683	6,842,683	-	-	-
48173	Midview Local SD	Lorain	11,893,127	11,893,127	-	-	-
44362	Maumee City SD	Lucas	3,804,991	3,804,991	-	276,937	276,937
44602	Oregon City SD	Lucas	8,941,858	8,941,858	-	-	-
44875	Sylvania City SD	Lucas	14,104,247	14,104,247	-	-	-
44909	Toledo City SD	Lucas	197,801,135	197,801,135	-	-	-
48207	Anthony Wayne Local SD	Lucas	6,526,582	6,526,582	-	-	-
48215	Ottawa Hills Local SD	Lucas	1,703,432	1,703,432	-	-	-
48223	Springfield Local SD	Lucas	5,530,933	5,530,933	-	-	-
48231	Washington Local SD	Lucas	18,686,777	18,686,777	-	-	-
44255	London City SD	Madison	7,841,220	7,729,393	111,827	172,977	61,150
48256	Jefferson Local SD	Madison	3,924,721	3,824,489	100,232	85,596	(14,636)
48264	Jonathan Alder Local SD	Madison	6,876,040	6,709,508	166,532	19,112	(147,420)
48272	Madison-Plains Local SD	Madison	4,992,987	4,992,987	-	-	-
43703	Campbell City SD	Mahoning	9,876,964	9,876,964	-	-	-
44859	Struthers City SD	Mahoning	10,078,084	10,067,651	10,432	-	(10,432)
45161	Youngstown City SD	Mahoning	76,640,834	75,866,788	774,046	753,483	(20,563)
48298	Austintown Local SD	Mahoning	18,816,496	18,816,496	-	271,172	271,172
48306	Boardman Local SD	Mahoning	7,032,574	7,032,574	-	-	-
48314	Canfield Local SD	Mahoning	6,576,871	6,576,871	-	-	-
48322	Jackson-Milton Local SD	Mahoning	2,446,157	2,446,157	-	-	-
48330	Lowellville Local SD	Mahoning	2,312,612	2,312,612	-	3,847	3,847

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48348	Poland Local SD	Mahoning	5,992,795	5,992,795	-	-	-
48355	Sebring Local SD	Mahoning	3,895,115	3,895,115	-	-	-
48363	South Range Local SD	Mahoning	5,225,987	5,225,987	-	-	-
48371	Springfield Local SD	Mahoning	4,906,331	4,906,331	-	-	-
48389	West Branch Local SD	Mahoning	11,596,106	11,576,021	20,085	15,713	(4,372)
48397	Western Reserve Local SD	Mahoning	2,554,117	2,554,117	-	-	-
44339	Marion City SD	Marion	29,767,358	29,488,064	279,294	271,940	(7,354)
48413	Elgin Local SD	Marion	6,254,690	6,025,570	229,120	129,188	(99,932)
48421	Pleasant Local SD	Marion	4,097,879	4,033,578	64,301	62,508	(1,793)
48439	Ridgedale Local SD	Marion	3,285,730	3,285,730	-	-	-
48447	River Valley Local SD	Marion	4,845,674	4,476,138	369,536	91,927	(277,609)
43661	Brunswick City SD	Medina	21,894,579	21,894,579	-	177,200	177,200
44388	Medina City SD	Medina	16,907,262	16,907,262	-	-	-
44974	Wadsworth City SD	Medina	14,692,206	14,692,206	-	-	-
48462	Black River Local SD	Medina	7,502,262	7,425,574	76,688	73,108	(3,580)
48470	Buckeye Local SD	Medina	4,432,007	4,432,007	-	-	-
48488	Cloverleaf Local SD	Medina	9,980,028	9,980,028	-	-	-
48496	Highland Local SD	Medina	4,467,008	4,467,008	-	-	-
48512	Eastern Local SD	Meigs	5,064,985	5,066,026	(1,041)	(1,694)	(653)
48520	Meigs Local SD	Meigs	13,759,299	13,738,945	20,354	16,836	(3,518)
48538	Southern Local SD	Meigs	4,079,109	4,073,930	5,180	-	(5,180)
43729	Celina City SD	Mercer	10,254,980	10,254,980	-	-	-
45310	Coldwater Ex Vill SD	Mercer	7,205,071	7,205,071	-	-	-
48595	Fort Recovery Local SD	Mercer	4,571,372	4,534,524	36,848	54,365	17,517
48553	Marion Local SD	Mercer	4,425,560	4,425,560	-	(4,208)	(4,208)
48579	Parkway Local SD	Mercer	5,517,204	5,517,204	-	8,927	8,927
48587	St Henry Consolidated Local	Mercer	5,681,612	5,681,612	-	-	-
44644	Piqua City SD	Miami	11,958,766	11,958,766	-	-	-
44925	Troy City SD	Miami	9,812,168	8,859,892	952,276	951,555	(721)
45229	Bradford Ex Vill SD	Miami	3,185,876	3,188,736	(2,860)	-	2,860
45336	Covington Ex Vill SD	Miami	3,066,766	3,031,998	34,768	33,404	(1,364)
45518	Milton-Union Ex Vill SD	Miami	6,197,171	6,197,171	-	-	-
45617	Tipp City Ex Vill SD	Miami	7,413,622	7,413,622	-	-	-
48611	Bethel Local SD	Miami	2,710,293	2,710,293	-	-	-
48629	Miami East Local SD	Miami	4,773,521	4,773,521	-	-	-
48637	Newton Local SD	Miami	2,233,762	2,233,762	-	-	-
48652	Switzerland Of Ohio Local SD	Monroe	12,972,131	12,294,778	677,353	672,785	(4,568)
43737	Centerville City SD	Montgomery	11,879,651	11,879,651	-	-	-

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43844	Dayton City SD	Montgomery	127,166,680	124,963,258	2,203,422	2,168,206	(35,216)
48751	Huber Heights City SD	Montgomery	26,558,811	26,558,811	-	-	-
44180	Kettering City SD	Montgomery	11,375,505	11,375,505	-	-	-
44396	Miamisburg City SD	Montgomery	10,570,268	10,282,193	288,075	718,680	430,605
48728	Northmont City SD	Montgomery	21,434,715	21,434,715	-	78,749	78,749
44586	Oakwood City SD	Montgomery	5,547,842	5,547,842	-	12,166	12,166
48694	Trotwood-Madison City SD	Montgomery	21,861,472	21,861,472	-	-	-
44958	Vandalia-Butler City SD	Montgomery	3,773,490	3,773,490	-	-	-
45054	West Carrollton City SD	Montgomery	12,871,470	12,358,614	512,856	223,551	(289,305)
48678	Brookville Local SD	Montgomery	5,116,358	5,116,358	-	87,386	87,386
48686	Jefferson Township Local SD	Montgomery	3,766,612	3,766,612	-	22,021	22,021
48702	Mad River Local SD	Montgomery	20,360,863	20,304,147	56,716	49,129	(7,587)
48710	New Lebanon Local SD	Montgomery	5,772,685	5,772,685	-	-	-
48736	Northridge Local SD	Montgomery	6,630,960	6,190,830	440,130	216,875	(223,255)
48744	Valley View Local SD	Montgomery	7,977,937	7,977,937	-	712	712
48777	Morgan Local SD	Morgan	13,675,926	13,675,926	-	-	-
45534	Mount Gilead Ex Vill SD	Morrow	5,723,747	5,723,747	-	-	-
48793	Cardington-Lincoln Local SD	Morrow	7,003,806	6,932,087	71,720	69,051	(2,669)
48801	Highland Local SD	Morrow	8,625,058	8,642,558	(17,500)	(20,687)	(3,187)
48819	Northmor Local SD	Morrow	5,250,333	5,250,333	-	-	-
45179	Zanesville City SD	Muskingum	20,091,490	19,753,001	338,489	-	(338,489)
48835	East Muskingum Local SD	Muskingum	9,156,363	9,156,363	-	-	-
48843	Franklin Local SD	Muskingum	12,799,054	12,799,054	-	23,582	23,582
48850	Maysville Local SD	Muskingum	10,740,501	10,599,252	141,249	-	(141,249)
48876	Tri-Valley Local SD	Muskingum	14,678,340	14,473,599	204,741	329,359	124,618
48884	West Muskingum Local SD	Muskingum	5,930,449	5,930,449	-	-	-
45252	Caldwell Ex Vill SD	Noble	4,015,791	4,000,422	15,369	75,424	60,055
48900	Noble Local SD	Noble	5,597,267	5,597,267	-	(8,688)	(8,688)
44651	Port Clinton City SD	Ottawa	3,084,588	3,084,588	-	-	-
48926	Benton Carroll Salem Local S	Ottawa	3,787,727	3,787,727	-	-	-
48934	Danbury Local SD	Ottawa	671,010	671,010	-	-	-
48942	Genoa Area Local SD	Ottawa	5,868,693	5,868,693	-	-	-
48967	North Bass Local SD	Ottawa	21,046	21,046	-	-	-
48975	Put-In-Bay Local SD	Ottawa	17,219	17,219	-	-	-
45575	Paulding Ex Vill SD	Paulding	8,702,150	8,573,891	128,259	125,637	(2,622)
48991	Antwerp Local SD	Paulding	3,255,436	3,252,302	3,134	2,739	(395)
49031	Wayne Trace Local SD	Paulding	4,455,792	4,455,792	-	-	-
44479	New Lexington City SD	Perry	12,219,345	12,092,719	126,627	123,977	(2,650)

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45351	Crooksville Ex Vill SD	Perry	6,835,136	6,827,084	8,053	6,698	(1,355)
49056	Northern Local SD	Perry	11,709,204	11,709,204	-	-	-
49064	Southern Local SD	Perry	6,758,802	6,760,051	(1,248)	-	1,248
43760	Circleville City SD	Pickaway	9,293,866	8,883,922	409,944	409,046	(898)
49080	Logan Elm Local SD	Pickaway	7,732,683	7,732,683	-	-	-
49098	Teays Valley Local SD	Pickaway	16,063,567	16,063,567	-	19,577	19,577
49106	Westfall Local SD	Pickaway	7,315,106	7,302,830	12,277	9,128	(3,149)
49148	Waverly City SD	Pike	10,558,897	10,341,472	217,424	212,882	(4,542)
49122	Eastern Local SD	Pike	5,753,816	5,757,806	(3,990)	(4,995)	(1,005)
49130	Scioto Valley Local SD	Pike	9,987,054	9,627,700	359,354	661,578	302,224
49155	Western Local SD	Pike	5,745,103	5,752,804	(7,701)	(8,822)	(1,121)
49171	Aurora City SD	Portage	3,980,456	3,980,456	-	192,757	192,757
44164	Kent City SD	Portage	11,895,854	11,567,708	328,146	325,754	(2,392)
44685	Ravenna City SD	Portage	12,190,288	12,190,288	-	-	-
49239	Streetsboro City SD	Portage	4,011,278	4,011,278	-	-	-
45666	Windham Ex Vill SD	Portage	5,907,018	5,907,018	-	-	-
49189	Crestwood Local SD	Portage	11,610,229	11,610,229	-	-	-
49197	Field Local SD	Portage	6,439,693	6,439,693	-	-	-
49205	James A Garfield Local SD	Portage	5,774,184	5,774,184	-	-	-
49213	Rootstown Local SD	Portage	4,527,778	4,500,817	26,961	-	(26,961)
49221	Southeast Local SD	Portage	11,064,883	11,064,883	-	-	-
49247	Waterloo Local SD	Portage	6,046,517	6,046,517	-	-	-
43935	Eaton Community Schools City	Preble	7,787,448	7,694,271	93,177	295,088	201,911
64964	College Corner Local SD	Preble	628,732	628,732	-	-	-
49270	National Trail Local SD	Preble	4,923,545	4,923,545	-	15,539	15,539
49288	Preble-Shawnee Local SD	Preble	6,939,762	6,939,762	-	-	-
91397	Tri-County North Local SD	Preble	3,706,754	3,706,754	-	-	-
49296	Twin Valley Community Local	Preble	4,369,059	4,369,059	-	-	-
49312	Columbus Grove Local SD	Putnam	4,452,255	4,412,296	39,959	38,813	(1,146)
49320	Continental Local SD	Putnam	3,511,323	3,511,323	-	10,720	10,720
49338	Jennings Local SD	Putnam	1,926,952	1,926,952	-	-	-
49346	Kalida Local SD	Putnam	2,664,837	2,664,837	-	-	-
49353	Leipsic Local SD	Putnam	3,265,619	3,025,132	240,486	240,062	(424)
49361	Miller City-New Cleveland Lo	Putnam	2,093,068	2,093,068	-	9,162	9,162
49379	Ottawa-Glandorf Local SD	Putnam	5,612,776	5,612,776	-	91,701	91,701
49387	Ottoville Local SD	Putnam	2,600,674	2,600,674	-	-	-
49395	Pandora-Gilboa Local SD	Putnam	2,763,069	2,744,332	18,737	17,529	(1,208)
44297	Mansfield City SD	Richland	28,921,227	28,921,227	-	513,088	513,088

IRN	DISTRICT	COUNTY	FY08 May #2 SF-3 After Phase Out	FY08 May #2 SF-3 Before Phase Out	FY08 May #2 Offset	FY08 Original Offset	FY08 Change in Offset
44776	Shelby City SD	Richland	7,915,973	7,915,973	-	245,396	245,396
49411	Clear Fork Valley Local SD	Richland	8,305,349	8,305,349	-	41,952	41,952
49429	Crestview Local SD	Richland	6,628,175	6,626,805	1,371	388	(983)
49437	Lexington Local SD	Richland	9,303,932	9,303,932	-	-	-
49445	Lucas Local SD	Richland	2,220,016	2,220,016	-	-	-
49452	Madison Local SD	Richland	11,591,133	11,591,133	-	-	-
49478	Ontario Local SD	Richland	1,685,684	1,671,085	14,599	188,414	173,815
49460	Plymouth-Shiloh Local SD	Richland	4,978,156	4,978,156	-	-	-
43745	Chillicothe City SD	Ross	10,745,117	9,955,477	789,639	642,055	(147,584)
49494	Adena Local SD	Ross	6,810,322	6,813,306	(2,985)	(6,425)	(3,440)
49502	Huntington Local SD	Ross	8,802,424	8,823,612	(21,188)	(21,792)	(604)
49510	Paint Valley Local SD	Ross	6,910,450	6,920,912	(10,462)	(11,007)	(545)
49528	Southeastern Local SD	Ross	7,139,061	7,098,372	40,690	38,674	(2,016)
49536	Union Scioto Local SD	Ross	9,407,057	9,419,400	(12,343)	-	12,343
49544	Zane Trace Local SD	Ross	6,797,535	6,564,233	233,302	229,929	(3,373)
44016	Fremont City SD	Sandusky	12,175,781	12,175,781	-	436,754	436,754
45302	Clyde-Green Springs Ex Vill	Sandusky	9,335,023	9,151,667	183,355	286,844	103,489
45385	Gibsonburg Ex Vill SD	Sandusky	5,271,628	5,271,628	-	-	-
49569	Lakota Local SD	Sandusky	5,140,219	5,140,219	-	36,411	36,411
49577	Woodmore Local SD	Sandusky	3,291,755	3,291,755	-	157,887	157,887
44669	Portsmouth City SD	Scioto	16,758,299	16,601,897	156,403	151,501	(4,902)
49593	Bloom-Vernon Local SD	Scioto	6,122,905	6,138,578	(15,674)	(16,311)	(637)
49601	Clay Local SD	Scioto	2,756,942	2,731,512	25,430	25,048	(382)
49619	Green Local SD	Scioto	2,992,839	2,749,478	243,361	139,047	(104,314)
49627	Minford Local SD	Scioto	9,403,616	9,403,616	-	(12,981)	(12,981)
44461	New Boston Local SD	Scioto	1,560,135	1,505,528	54,607	53,792	(815)
49635	Northwest Local SD	Scioto	11,894,605	11,898,449	(3,844)	(7,623)	(3,779)
49643	Valley Local SD	Scioto	7,069,581	7,054,214	15,367	28,841	13,474
49650	Washington-Nile Local SD	Scioto	9,772,031	9,788,755	(16,725)	(17,728)	(1,003)
49668	Wheelersburg Local SD	Scioto	6,631,428	6,609,338	22,090	-	(22,090)
43992	Fostoria City SD	Seneca	9,130,302	8,963,921	166,380	-	(166,380)
44891	Tiffin City SD	Seneca	8,861,749	8,835,265	26,484	241,000	214,516
49692	Bettsville Local SD	Seneca	1,074,054	1,074,054	-	-	-
49700	Hopewell-Loudon Local SD	Seneca	2,055,789	2,055,789	-	-	-
49718	New Riegel Local SD	Seneca	1,843,056	1,843,056	-	-	-
49726	Old Fort Local SD	Seneca	1,654,379	1,654,379	-	-	-
49684	Seneca East Local SD	Seneca	4,054,542	4,031,383	23,159	22,101	(1,058)
44784	Sidney City SD	Shelby	13,213,883	12,133,169	1,080,713	1,075,444	(5,269)

IRN	DISTRICT	COUNTY	FY08 May #2 SF-3 After Phase Out	FY08 May #2 SF-3 Before Phase Out	FY08 May #2 Offset	FY08 Original Offset	FY08 Change in Offset
49759	Anna Local SD	Shelby	2,856,554	2,026,695	829,859	1,079,314	249,455
49767	Botkins Local SD	Shelby	2,266,593	2,266,593	-	-	-
49775	Fairlawn Local SD	Shelby	2,157,353	2,159,466	(2,113)	(2,000)	113
49783	Fort Loramie Local SD	Shelby	3,349,881	3,317,576	32,306	-	(32,306)
49791	Hardin-Houston Local SD	Shelby	3,962,941	3,962,941	-	-	-
49809	Jackson Center Local SD	Shelby	1,721,987	1,618,754	103,233	125,492	22,259
49817	Russia Local SD	Shelby	1,967,895	1,919,002	48,893	45,486	(3,407)
43497	Alliance City SD	Stark	16,176,927	16,028,905	148,022	165,058	17,036
43711	Canton City SD	Stark	64,332,881	63,188,658	1,144,223	1,122,683	(21,540)
49874	Louisville City SD	Stark	14,260,529	14,260,529	-	245,300	245,300
44354	Massillon City SD	Stark	20,191,231	20,191,231	-	-	-
44503	North Canton City SD	Stark	14,014,334	14,014,334	-	-	-
49833	Canton Local SD	Stark	7,619,435	7,602,152	17,283	612,084	594,801
49841	Fairless Local SD	Stark	7,479,134	7,403,031	76,103	131,627	55,524
49858	Jackson Local SD	Stark	5,704,302	5,704,302	-	-	-
49866	Lake Local SD	Stark	13,904,551	13,839,334	65,218	59,112	(6,106)
49882	Marlington Local SD	Stark	10,206,354	10,206,354	-	-	-
49890	Minerva Local SD	Stark	8,843,995	8,650,409	193,586	193,748	162
49908	Northwest Local SD	Stark	9,265,042	9,208,873	56,169	51,583	(4,586)
49916	Osnaburg Local SD	Stark	3,659,893	3,659,893	-	-	-
49924	Perry Local SD	Stark	14,855,434	14,855,434	-	-	-
49932	Plain Local SD	Stark	16,585,780	16,585,780	-	247,609	247,609
49940	Sandy Valley Local SD	Stark	6,887,982	6,871,990	15,991	-	(15,991)
49957	Tuslaw Local SD	Stark	5,548,945	5,401,900	147,046	144,415	(2,631)
43489	Akron City SD	Summit	150,690,044	150,690,044	-	-	-
43539	Barberton City SD	Summit	20,141,903	19,945,530	196,373	414,875	218,502
49981	Copley-Fairlawn City SD	Summit	1,833,075	1,833,075	-	-	-
43836	Cuyahoga Falls City SD	Summit	12,287,822	12,287,822	-	-	-
50047	Nordonia Hills City SD	Summit	5,048,002	5,048,002	-	-	-
44552	Norton City SD	Summit	7,297,371	7,297,371	-	-	-
44834	Stow-Munroe Falls City SD	Summit	15,027,507	15,027,507	-	-	-
44883	Tallmadge City SD	Summit	7,442,571	7,442,571	-	-	-
50070	Twinsburg City SD	Summit	2,861,788	2,287,104	574,684	640,199	65,515
49999	Coventry Local SD	Summit	3,541,238	3,541,238	-	-	-
50013	Green Local SD	Summit	10,929,248	10,929,248	-	-	-
50021	Hudson City SD	Summit	11,888,979	11,888,979	-	-	-
50005	Manchester Local SD	Summit	5,274,780	5,274,780	-	-	-
50039	Mogadore Local SD	Summit	2,159,328	1,834,440	324,888	330,208	5,320

<b>IRN</b>	<b>DISTRICT</b>	<b>COUNTY</b>	<b>FY08 May #2 SF-3 After Phase Out</b>	<b>FY08 May #2 SF-3 Before Phase Out</b>	<b>FY08 May #2 Offset</b>	<b>FY08 Original Offset</b>	<b>FY08 Change in Offset</b>
50054	Revere Local SD	Summit	2,280,782	2,280,782	-	-	-
50062	Springfield Local SD	Summit	8,834,201	8,834,201	-	-	-
49973	Woodridge Local SD	Summit	1,128,208	1,128,208	-	-	-
44065	Girard City SD	Trumbull	8,015,563	7,938,604	76,959	74,661	(2,298)
44495	Niles City SD	Trumbull	12,659,897	12,627,050	32,847	112,670	79,823
44990	Warren City SD	Trumbull	39,570,566	38,963,483	607,083	572,105	(34,978)
45427	Hubbard Ex Vill SD	Trumbull	9,215,873	9,215,873	-	-	-
45567	Newton Falls Ex Vill SD	Trumbull	6,861,056	6,811,688	49,368	44,601	(4,767)
50096	Bloomfield-Mespo Local SD	Trumbull	1,458,784	1,458,784	-	-	-
50112	Bristol Local SD	Trumbull	3,503,164	3,503,164	-	(11,179)	(11,179)
50120	Brookfield Local SD	Trumbull	5,709,636	5,709,636	-	137,051	137,051
50138	Champion Local SD	Trumbull	6,655,506	6,655,506	-	-	-
50161	Howland Local SD	Trumbull	5,132,501	5,132,501	-	-	-
50179	Joseph Badger Local SD	Trumbull	4,273,326	4,273,326	-	41,971	41,971
50245	La Brae Local SD	Trumbull	7,295,747	7,269,361	26,385	92,646	66,261
50187	Lakeview Local SD	Trumbull	6,908,242	6,908,242	-	-	-
50195	Liberty Local SD	Trumbull	5,418,975	5,418,975	-	-	-
50203	Lordstown Local SD	Trumbull	412,993	412,993	-	-	-
50211	Maplewood Local SD	Trumbull	5,525,995	5,525,995	-	-	-
50153	Mathews Local SD	Trumbull	2,706,149	2,706,149	-	-	-
50229	McDonald Local SD	Trumbull	3,696,141	3,688,823	7,318	5,728	(1,590)
50237	Southington Local SD	Trumbull	2,554,685	2,554,685	-	(4,409)	(4,409)
50252	Weathersfield Local SD	Trumbull	3,054,242	3,054,242	-	-	-
43778	Claymont City SD	Tuscarawas	11,688,559	11,539,357	149,202	146,079	(3,123)
43893	Dover City SD	Tuscarawas	5,391,484	5,391,484	-	-	-
44487	New Philadelphia City SD	Tuscarawas	9,127,282	8,598,557	528,726	490,198	(38,528)
45542	Newcomerstown Ex Vill SD	Tuscarawas	5,529,562	5,438,382	91,180	-	(91,180)
50278	Garaway Local SD	Tuscarawas	2,975,413	2,975,413	-	-	-
50286	Indian Valley Local SD	Tuscarawas	7,954,386	7,903,074	51,312	48,306	(3,007)
50294	Strasburg-Franklin Local SD	Tuscarawas	2,616,873	2,570,338	46,535	24,674	(21,861)
50302	Tuscarawas Valley Local SD	Tuscarawas	5,808,697	5,764,094	44,602	42,213	(2,389)
45476	Marysville Ex Vill SD	Union	15,055,841	13,961,277	1,094,564	1,579,303	484,739
50328	Fairbanks Local SD	Union	2,013,521	2,013,521	-	179	179
50336	North Union Local SD	Union	7,259,940	7,273,834	(13,894)	(16,530)	(2,636)
44966	Van Wert City SD	Van Wert	8,065,953	8,042,341	23,613	-	(23,613)
50351	Crestview Local SD	Van Wert	4,431,985	4,436,825	(4,840)	(6,245)	(1,405)
50369	Lincolnview Local SD	Van Wert	3,967,244	3,967,244	-	15,056	15,056
50393	Vinton County Local SD	Vinton	15,952,518	15,903,804	48,714	45,719	(2,995)

IRN	DISTRICT	COUNTY	FY08 May #2 SF-3 After Phase Out	FY08 May #2 SF-3 Before Phase Out	FY08 May #2 Offset	FY08 Original Offset	FY08 Change in Offset
44008	Franklin City SD	Warren	9,048,963	9,048,963	-	-	-
44214	Lebanon City SD	Warren	17,284,571	17,284,571	-	-	-
50450	Mason City SD	Warren	29,099,910	29,099,910	-	-	-
50427	Springboro Community City SD	Warren	11,229,542	11,229,542	-	-	-
50419	Carlisle Local SD	Warren	7,592,041	7,592,041	-	-	-
50435	Kings Local SD	Warren	6,799,279	6,799,279	-	-	-
50443	Little Miami Local SD	Warren	8,313,671	8,167,039	146,632	136,891	(9,741)
50468	Wayne Local SD	Warren	4,246,227	4,246,227	-	-	-
43604	Belpre City SD	Washington	2,302,727	2,251,330	51,397	226,690	175,293
44321	Marietta City SD	Washington	8,202,088	8,202,088	-	-	-
50484	Fort Frye Local SD	Washington	4,470,487	4,470,487	-	-	-
50492	Frontier Local SD	Washington	5,243,789	5,243,789	-	11,967	11,967
50500	Warren Local SD	Washington	10,854,048	10,311,821	542,228	539,744	(2,484)
50518	Wolf Creek Local SD	Washington	1,843,530	1,843,530	-	-	-
44610	Orrville City SD	Wayne	5,369,089	5,202,122	166,968	-	(166,968)
45120	Wooster City SD	Wayne	7,562,545	7,562,545	-	-	-
45591	Rittman Ex Vill SD	Wayne	4,097,302	3,964,681	132,621	25,403	(107,218)
50534	Chippewa Local SD	Wayne	5,094,771	5,094,771	-	-	-
50542	Dalton Local SD	Wayne	3,081,999	3,081,999	-	-	-
50559	Green Local SD	Wayne	5,359,064	5,359,064	-	-	-
50567	North Central Local SD	Wayne	5,965,664	5,965,664	-	29,514	29,514
50575	Northwestern Local SD	Wayne	6,473,697	6,441,890	31,807	-	(31,807)
50583	Southeast Local SD	Wayne	4,534,741	4,534,741	-	-	-
50591	Triway Local SD	Wayne	7,769,907	7,769,907	-	-	-
43679	Bryan City SD	Williams	5,456,800	5,384,612	72,189	-	(72,189)
45526	Montpelier Ex Vill SD	Williams	4,903,681	4,808,630	95,052	-	(95,052)
50617	Edgerton Local SD	Williams	2,413,567	2,413,567	-	-	-
50625	Edon-Northwest Local SD	Williams	2,953,169	2,913,151	40,018	-	(40,018)
50633	Millcreek-West Unity Local S	Williams	2,805,967	2,766,534	39,432	43,927	4,495
50641	North Central Local SD	Williams	3,054,390	2,947,091	107,299	106,961	(338)
50658	Stryker Local SD	Williams	2,072,330	2,072,330	-	35,879	35,879
43638	Bowling Green City SD	Wood	7,009,440	7,009,440	-	-	-
45583	Perrysburg Ex Vill SD	Wood	8,506,315	8,506,315	-	-	-
45609	Rossford Ex Vill SD	Wood	2,032,205	2,032,205	-	-	-
50674	Eastwood Local SD	Wood	6,583,130	6,583,130	-	-	-
50682	Elmwood Local SD	Wood	6,043,500	6,026,767	16,733	14,961	(1,772)
50690	Lake Local SD	Wood	4,217,391	4,217,391	-	-	-
50708	North Baltimore Local SD	Wood	3,334,503	3,334,503	-	116,255	116,255

<b>IRN</b>	<b>DISTRICT</b>	<b>COUNTY</b>	<b>FY08 May #2 SF-3 After Phase Out</b>	<b>FY08 May #2 SF-3 Before Phase Out</b>	<b>FY08 May #2 Offset</b>	<b>FY08 Original Offset</b>	<b>FY08 Change in Offset</b>
50716	Northwood Local SD	Wood	2,663,474	2,648,563	14,911	34,578	19,667
50724	Otsego Local SD	Wood	5,674,389	5,674,389	-	-	-
45260	Carey Ex Vill SD	Wyandot	3,474,988	3,326,859	148,129	105,484	(42,645)
45625	Upper Sandusky Ex Vill SD	Wyandot	5,534,591	5,130,015	404,576	402,673	(1,903)
50740	Mohawk Local SD	Wyandot	4,359,169	4,359,169	-	-	-
			<b>6,366,743,824</b>	<b>6,328,300,673</b>	<b>38,443,144</b>	<b>47,958,775</b>	<b>9,515,629</b>
	# of Districts with Increase	116					
	# of Districts with Decrease	188					
	# of Districts with No Change	309					