



Business Consulting, Inc. P.O. Box 1005, Delaware, Ohio 43015 ~ 614-580-8544 or ~Fax 614-656-7526

April 27 , 2026

Larry Kaiser, Treasurer/CFO
Elida LSD
4380 Sunnydale Ave.
Elida, OH 45807

Thank you for selecting K-12 Business Consulting for your FY27 annual Forecast. You join over a third of Ohio's schools in selecting our service. Our team of 14 experienced treasurers strive to offer you an accurate and user-friendly forecasting model, customized to each district's revenues and expenditures, supported by highly skilled associates.

In FY26 we experienced many significant changes that we have worked heavily on in both our forecast model and note assumptions to help our clients. Many changes due to HB96 such as the changed forecast filing dates that accelerate the fall filing and established a February 28 and August 2026 filing dates which lack any connectivity to our budget cycles or permanent appropriations statutory deadline.

Coinciding with these accelerated dates was the utter lack of data for final tax settlements for 1st half and any clear factual data about HB186 temporary tax credits (claw backs), resulting from the most significant property tax law changes in 50 years. Those changes continue to send ripples through county auditors' offices complicating settlement software and delaying settlements. What's worse, come August we are not likely to have final 2nd half settlements in most counties due to the same thing when a significant number of districts will be hit with a full year of HB186 claw backs for TY23, 24 or 25 reappraisal/updates that will be deducted from their settlements.

Normally I analyze and write a summary outlining our collective accuracy in FY26 for our client base of 1/3 of the districts in the state, but we will have to wait and see what August brings in terms of HB186 claw backs. Luckily what we have learned is that our HB186 modeling should be highly accurate and dial in the impact on 2nd half settlements to a material degree. Trust me when I say we spent hours and hours creating the HB186 model and seeking input and clarification to make that accurate.

FY27 may be the most challenging district forecast in history due to the new laws and numerous other reforms being considered in the legislature. We continually monitor proposed state legislation and will keep your models updated with the most current reliable data as the forecast landscape evolves.

Enclosed is a copy of the K-12 Forecasting Program Agreement. While our time and effort have increased our price has not. Please sign acknowledging the agreement and services provided and return a copy to me with your purchase order via us mail or scanned via email. If you have any questions, as always, feel free to call or text me at 614-580-8544 or email me at cmohr@k12consulting.net.

The K-12 Forecast team looks forward to working with you on your forecast for FY27. Thank you!

Sincerely,

Christopher S. Mohr
President

"Effective School Solutions"



K-12 BUSINESS CONSULTING, INC. OHIO ANNUAL FORECASTING PROGRAM CUSTOMER AGREEMENT

This Annual Forecasting Program Agreement ("Agreement") is made and effective July 1, 2026, through June 30, 2027, by and between K-12 Business Consulting, Inc. ("K-12 Business Consulting") Elida LSD ("Customer"). K-12 Business Consulting has developed and issues subscriptions to users of its forecasting program marketed under the name K-12 Business Consulting, Inc. Ohio Annual Forecasting Program. The Customer desires to utilize a copy of the forecasting program to prepare its required Ohio Annual Forecast, document assumptions, estimate property taxes, state basic aid funding, and accumulate all other facets of the required Annual Forecast.

NOW, THEREFORE, in consideration of the mutual promises set forth herein, K-12 Business Consulting and the Customer agree as follows:

1. Subscription.

K-12 Business Consulting hereby grants to Customer a limited subscription to use the forecast program on a per copy per device basis for the period noted above. The Program is issued through subscription, not sold. The model and notes are copyright protected by the United States Copyright Office. K-12 Business Consulting is not responsible to provide Microsoft Excel®, Word® or Power Point® 2016 or later editions which supports the full features of the forecasting Program and further does not warrant that key features of the Program will work on earlier versions of Microsoft Excel®, Google Docs or other non-excel spreadsheet platforms. K-12 Business Consulting will notify the customer if the Program documents are updated on newer Microsoft Excel®, Word®, or Power Point® versions as that may occur. Updates to the newer versions of Microsoft Office Products are the customers' responsibility.

2. Restrictions and Intellectual Property and Copyright Protection

The customer acknowledges that the K-12 Business Consulting model and notes are registered, and copyright protected, and shall not modify, copy, duplicate, reproduce, license, or sublicense the Forecasting Program documents developed by K-12 Business Consulting. Customer shall not sell, transfer or convey the Forecast Program documents or any right to anyone else without the prior written consent of K-12 Business Consulting; provided that Customer may make backup copies of the forecast model for archival purposes; Customer agrees that the forecasting program and any other intellectual property received from K-12 Business Consulting is solely and exclusively owned by K-12 Business Consulting, and same shall be maintained in strictest confidence, and not used in any way not expressly authorized by this Agreement. Failure to renew the annual subscription to the forecasting program nullifies the client's rights to use the program documents including the forecast spreadsheet and note language at the end of the agreement.

3. Fee & Payment.

In consideration for the use of the Forecast Program, Customer agrees to pay K-12 Business Consulting the annual sum of Six Thousand Nine Hundred and no dollars (\$6900) license fee paid corresponding to the required August 2026 and February 2027 Forecast updates established in Ohio Revised Code. This is an annual amount due that will be split and be billed fifty percent (50%) at forecast filing dates during the fiscal year. Payment will generally be due within 30 days of receipt of invoice by Customer. Site visits if requested will be billed at the IRS mileage rate and One Hundred Twenty-Five dollars (\$150.00) per hour spent onsite and travel time at 50% of this rate. If additional filings at other times are required, an additional fee will be determined based on the work required for the filing with a minimum of four (4) hours charged per filing.

4. Program Maintenance & Support.

a. Standard maintenance. During the Agreement period, K-12 Business Consulting shall provide to the

Customer with any new, corrected, or enhanced version of the program documents as created by K-12 Business Consulting. Such enhancement shall include all modifications to the forecast program which increase the speed, efficiency, functionality, or ease of use of the forecast model, or add additional capabilities or functionality to the forecast model, including any substantially new or rewritten versions of the forecast model components. This will include any revisions or updates made to the Ohio Department of Education and Workforce Annual Forecast format, additions or subsequent Federal or State Stimulus additions to the Forecast, and changes to the state foundations formula and property taxation in FY27 due to changes made in the state budget, and, as it may be modified or amended along with any new property tax laws that may be approved.

b. Program Support. During the agreement period, the Customer will receive support for the Forecasting Program, training, and assistance to use the program including instruction on the data required, use of the data in the program, and linkages between data in the program. Limited levy modeling assistance for typical levy types will be provided to Customer. The Customer will provide K-12 Business Consulting with access to operating data downloads for advice and training to be provided to the Customer. Any assumptions made in the Annual Forecast documents and model concerning growth in revenues, expenses, and cash balances, and any other judgments on estimates in components of these forecasted items is the responsibility of the Customer.

5. Warranty of Title.

K-12 Business Consulting hereby represents and warrants to Customer that K-12 Business Consulting is the owner of the Forecast Program model, notes, and presentations or otherwise has the right to grant to Customer the rights set forth in this Agreement. In the event of any breach or threatened breach of the foregoing representation and warranty, Customer's sole remedy shall be to require K-12 Business Consulting to either: i) procure, at K-12 Business Consulting's expense, the right to use the forecasting model, or ii) replace the forecast model or any part thereof that is in breach and replace it with functionality that does not cause any breach.

6. Warranty of Functionality.

a. For a period of the subscription agreement noted above following delivery of the Forecasting Program to Customer (the "Warranty Period"), K-12 Business Consulting warrants that the Program shall perform in all material respects according to the K-12 Business Consulting's specifications concerning the Program when used with the appropriate computer equipment and Microsoft Excel®, Word®, and Power Point® 2016 or later version. Functionality is not guaranteed if using Google Docs or other non-excel formats full-featured spreadsheet. In the event of any breach or alleged breach of this warranty, Customer shall promptly notify K-12 Business Consulting. The customer's sole remedy shall be that K-12 Business Consulting corrects the forecasting program model so that it operates according to the warranty. This warranty shall not apply to the forecasting model if modified by anyone or if used improperly or in an operating environment not approved by K-12 Business Consulting.

b. In the event of any defect in the media upon which the forecasting program and model is provided arising within the Warranty Period following delivery of the model, upon return to K-12 Business Consulting of the forecasting model on the original media, K-12 Business Consulting shall provide Customer a new copy of the Forecasting Model and documents.

7. Exclusion of Warranty.

This warranty does not cover problems caused by Customer acts (or failures to act), the acts of others, or events beyond K-12 Business Consulting's reasonable control. Any assumptions used in the Annual Forecast model concerning growth in revenues, expenses, and cash balances, and any other judgments on estimates in components of these forecasted items is the responsibility of the Customer.

8. Limitation of Liability.

K-12 Business Consulting shall not be responsible for, and shall not pay, any amount of incidental,

consequential or other indirect damages, whether based on lost revenue or otherwise, regardless of whether K-12 Business Consulting was advised of the possibility of such losses in advance. In no event shall K-12 Business Consulting's liability hereunder exceed the amount of license fees paid by Customer, regardless of whether Customer's claim is based on contract, tort, strict liability, and product liability or otherwise.

9. Notice.

Any notice required by this Agreement or given in connection with it, shall be in writing and shall be given to the appropriate party by personal delivery or by certified mail, postage prepaid, or recognized overnight delivery services.

If to K-12 Business Consulting:

K-12 Business Consulting, Inc.
Attn: Chris Mohr, President
P.O. Box 1005
Delaware, Ohio 43015

If to Customer:

Elida LSD
Attn: Treasurer/CFO
4380 Sunnydale Ave.
Elida, OH 45807

10. Governing Law.

This Agreement shall be construed and enforced in accordance with the laws of the state of Ohio.

11. No Assignment.

Neither this Agreement nor any interest in this Agreement may be assigned by Customer or K-12 Business Consulting without the prior express written approval of both parties.

12. Final Agreement.

This Agreement terminates and supersedes all prior understandings or agreements on the subject matter hereof. This Agreement may be modified only by a further writing that is duly executed by both parties.

13. Severability.

If any term of this Agreement is held by a court of competent jurisdiction to be invalid or unenforceable, then this Agreement, including all the remaining terms, will remain in full force and effect as if such invalid or unenforceable term had never been included.

14. Headings.

Headings used in this Agreement are provided for convenience only and shall not be used to construe meaning or intent.

IN WITNESS WHEREOF, K-12 Business Consulting and Customer have executed this Annual Forecast Program Agreement on _____, 2026.



Customer or Representative Signature

K-12 Business Consulting, Inc.