

HAMILTON COUNTY, OHIO

Office of the Board of Education Loveland City School District - - Hamilton County , 2026

To the County Auditor:

The Board of Education of said School District, hereby submits its' annual budget for the year commencing July 1, 2026 for consideration of the County Budget Commission.

President of the Board

NOTE: Tax Budget Prepared Using Estimated 2025 Tax Rates and Preliminary Valuations, revenue estimates could change.

Loveland City School District - - Hamilton County								
2026	2027	TAX BUDGET						
		FY2026	1st Half FY2027		2nd Half FY2027	1st Half FY2028		FY2027
		2026	Calendar Year	TOTAL	2027	Calendar Year	TOTAL	TOTAL
General Fund Revenue Summary		1/1/2026	7/1/2026	CALENDAR YEAR	1/1/2027	7/1/2027	CALENDAR YEAR	FISCAL YEAR
	Includes Renewal Levy Proceeds	6/30/2026	12/31/2026	2026	6/30/2027	12/31/2027	2027	2026/2027
		(2)	(3)		(4)	(5)		
1100 Receipts from Property Taxes								
1110	General Property Tax	19,742,213.32	18,691,157.08	38,433,370.40	20,107,922.92	19,123,312.28	39,231,235.20	38,799,080.00
1120	Public Utility Personal Property Tax	1,008,076.07	1,021,379.63	2,029,455.70	1,051,408.37	1,051,408.49	2,102,816.85	2,072,788.00
Total Taxes		20,750,289.39	19,712,536.71	40,462,826.10	21,159,331.29	20,174,720.77	41,334,052.06	40,871,868.00
3130	3131-3133 Property Tax Allocation - F	2,047,998.36	2,028,762.99	4,076,761.35	2,077,879.01	2,077,879.04	4,155,758.05	4,106,642.00
3135	State Tangible PP Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Tax Reimbursement from State Sources		2,047,998.36	2,028,762.99	4,076,761.35	2,077,879.01	2,077,879.04	4,155,758.05	4,106,642.00
Receipts from Income Taxes & T.I.F.								
1130	Income Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1880	Tax Increment Financing Receipts	588,394.08	588,394.08	1,176,788.16	588,394.08	588,394.08	1,176,788.16	1,176,788.16
Total Income Taxes & T.I.F. Revenue		588,394.08	588,394.08	1,176,788.16	588,394.08	588,394.08	1,176,788.16	1,176,788.16
3000 Receipts from State Sources								
3110	Unrestricted Grants-In-Aid	6,542,540.97	6,706,901.71	13,249,442.68	6,706,901.71	6,717,938.10	13,424,839.81	13,413,803.42
3134	State Electric Dereg Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Restricted Grants-In-Aid	223,284.01	177,131.50	400,415.51	177,131.50	174,577.51	351,709.01	354,263.00
3190	Other State Sources	176,132.03	180,556.79	356,688.82	180,556.79	180,853.90	361,410.69	361,113.58
Total State Resources		6,941,957.01	7,064,590.00	14,006,547.01	7,064,590.00	7,073,369.51	14,137,959.51	14,129,180.00
Receipts from Local Sources								
Other	All Other Revenue	1,277,307.65	1,273,117.30	2,550,424.94	1,273,117.30	1,268,971.65	2,542,088.94	2,546,234.59
Receipts from Other Financing Sources								
Non-Op	Other Financing Sources	381,602.45	381,602.45	763,204.90	381,602.45	381,602.45	763,204.90	763,204.90
Total Revenue and Other Funding Sources		31,987,548.93	31,049,003.53	63,036,552.46	32,544,914.12	31,564,937.49	64,109,851.61	63,593,917.65
Should balance to the total revenue/receipts from the five-year forecast.								63,593,917.65

Loveland City School District - - Hamilton County							
SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES - For Debt Activity Funded by Taxes							
BOND RETIREMENT FUND							
2025 2026 TAX BUDGET							
		2025	Calendar Year	TOTAL	2026	Calendar Year	TOTAL
Fund	002	1/1/2025	7/1/2025	CALENDAR YEAR	1/1/2026	7/1/2026	CALENDAR YEAR
BOND RETIREMENT REVENUE (1)		6/30/2025	12/31/2025	2025	6/30/2026	12/31/2026	2026
(1)		(2)	(3)		(4)	(5)	FISCAL YEAR
REVENUES							
1000 Receipts from Local Sources							
1100 Taxes							
1110	General Property Tax & PUPP	0.00	0.00	0.00	0.00	0.00	0.00
1120	Public Utility Personal Property Tax	0.00	0.00	0.00	0.00	0.00	0.00
Total Taxes		0.00	0.00	0.00	0.00	0.00	0.00
3130	3131-3133 Property Tax Allocation	0.00	0.00	0.00	0.00	0.00	0.00
3135	State Tangible Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00
Total Tax Reimbursement from State Sources		0.00	0.00	0.00	0.00	0.00	0.00
1130	Income Tax	0.00	0.00	0.00	0.00	0.00	0.00
1190	Other Receipts (Local Taxes)	0.32	0.00	0.32	0.00	0.00	0.00
Total Income and Local Taxes		0.32	0.00	0.32	0.00	0.00	0.00
Total Taxes		0.32	0.00	0.32	0.00	0.00	0.00
Other	1200-1800 Other Receipts-Local Sources	0.00	0.00	0.00	0.00	0.00	0.00
1880	Tax Increment Financing	0.00	0.00	0.00	0.00	0.00	0.00
1910	Prem. & Acc. Int. on Bonds & Notes	0.00	0.00	0.00	0.00	0.00	0.00
1920	Sale of Bonds- Refunding	0.00	0.00	0.00	0.00	0.00	0.00
1940	Proceeds from Sale of Notes	0.00	0.00	0.00	0.00	0.00	0.00
Total of Other Revenue Sources		0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts from Local Sources		0.32	0.00	0.32	0.00	0.00	0.00
2000	Receipts from Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00
3000	Receipts from State Sources	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue from State Sources		0.00	0.00	0.00	0.00	0.00	0.00
4000	Revenue from Federal Sources	0.00	0.00	0.00	0.00	0.00	0.00
5000	Other Revenue Sources	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue		0.32	0.00	0.32	0.00	0.00	0.00

Loveland City School District - - Hamilton County							
SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES - For Debt Activity Funded by Taxes							
BOND RETIREMENT FUND							
2026 2027 TAX BUDGET							
		2026	Calendar Year	TOTAL	2027	Calendar Year	TOTAL
Fund	002	11/2026	7/1/2026	CALENDAR YEAR	1/1/2027	7/1/2027	CALENDAR YEAR
BOND RETIREMENT REVENUE (1)		6/30/2026	12/31/2026	2026	6/30/2027	12/31/2027	2027
(1)		(2)	(3)		(4)	(5)	FISCAL YEAR
							2026/2027
REVENUES							
1000 Receipts from Local Sources							
1100 Taxes							
	1110	General Property Tax & PUPP	0.00	0.00	0.00	0.00	0.00
	1120	Public Utility Personal Property Tax	0.00	0.00	0.00	0.00	0.00
Total Taxes			0.00	0.00	0.00	0.00	0.00
	3130	3131-3133 Property Tax Allocation	0.00	0.00	0.00	0.00	0.00
	3135	State Tangible Reimbursement	0.00	0.00	0.00	0.00	0.00
Total Tax Reimbursement from State Sources			0.00	0.00	0.00	0.00	0.00
	1130	Income Tax	0.00	0.00	0.00	0.00	0.00
	1190	Other Receipts (Local Taxes)	0.00	0.00	0.00	0.00	0.00
Total Income and Local Taxes			0.00	0.00	0.00	0.00	0.00
Total Taxes			0.00	0.00	0.00	0.00	0.00
	Other	1200-1800 Other Receipts-Local Sources	0.00	0.00	0.00	0.00	0.00
	1880	Tax Increment Financing	0.00	0.00	0.00	0.00	0.00
	1910	Prem. & Acc. Int. on Bonds & Notes	0.00	0.00	0.00	0.00	0.00
	1920	Sale of Bonds- Refunding	0.00	0.00	0.00	0.00	0.00
	1940	Proceeds from Sale of Notes	0.00	0.00	0.00	0.00	0.00
Total of Other Revenue Sources			0.00	0.00	0.00	0.00	0.00
Total Receipts from Local Sources			0.00	0.00	0.00	0.00	0.00
	2000	Receipts from Intermediate Sources	0.00	0.00	0.00	0.00	0.00
	3000	Receipts from State Sources	0.00	0.00	0.00	0.00	0.00
Total Revenue from State Sources			0.00	0.00	0.00	0.00	0.00
	4000	Revenue from Federal Sources	0.00	0.00	0.00	0.00	0.00
	5000	Other Revenue Sources	0.00	0.00	0.00	0.00	0.00
Total Revenue			0.00	0.00	0.00	0.00	0.00

SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES									
BOND RETIREMENT FUND									
			2026	Calendar Year	TOTAL	2027	Calendar Year	TOTAL	
Fund	002		1/1/2026	7/1/2026	CALENDAR YEAR	1/1/2027	7/1/2027	TOTAL	
BOND RETIREMENT EXPENDITURES (1)			6/30/2026	12/31/2026	2026	6/30/2027	12/31/2027	CALENDAR YEAR	
(1)			(2)	(3)		(4)	(5)	2027	
EXPENDITURES									
	2000	Supporting Services - Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000 Repayment of Debt Service									
	810	6100 Repayment of Debt Principal			0.00			0.00	0.00
	820	6100 Repayment of Debt Interest			0.00			0.00	0.00
	830	6100 Debt Issuance Costs			0.00			0.00	0.00
Total Repayment of Debt Service			0.00	0.00	0.00	0.00	0.00	0.00	0.00
7000 Other Debt Service									
	Other	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Debt Service			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Unencumbered Fund Balance			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Cash Balance			0.00	0.00	0.00	0.00	0.00	0.00	0.00

Loveland City School District - - Hamilton County							
SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES - For Debt Activity Funded by Taxes							
BOND RETIREMENT FUND							
2026 2027 TAX BUDGET							
		2026	Calendar Year	TOTAL	2027	Calendar Year	TOTAL
Fund	002	1/1/2026	7/1/2026	CALENDAR YEAR	1/1/2027	7/1/2027	CALENDAR YEAR
BOND RETIREMENT REVENUE (1)		6/30/2026	12/31/2026	2026	6/30/2027	12/31/2027	2027
(1)		(2)	(3)		(4)	(5)	FISCAL YEAR
							2026/2027
REVENUES							
1000 Receipts from Local Sources							
1100 Taxes							
	1110	General Property Tax & PUPP	0.00	0.00	0.00	0.00	0.00
	1120	Public Utility Personal Property Tax	0.00	0.00	0.00	0.00	0.00
Total Taxes			0.00	0.00	0.00	0.00	0.00
	3130	3131-3133 Property Tax Allocation	0.00	0.00	0.00	0.00	0.00
	3135	State Tangible Reimbursement	0.00	0.00	0.00	0.00	0.00
Total Tax Reimbursement from State Sources			0.00	0.00	0.00	0.00	0.00
	1130	Income Tax	0.00	0.00	0.00	0.00	0.00
	1190	Other Receipts (Local Taxes)	0.00	0.00	0.00	0.00	0.00
Total Income and Local Taxes			0.00	0.00	0.00	0.00	0.00
Total Taxes			0.00	0.00	0.00	0.00	0.00
	Other	1200-1800 Other Receipts-Local Sources	0.00	0.00	0.00	0.00	0.00
	1880	Tax Increment Financing	0.00	0.00	0.00	0.00	0.00
	1910	Prem. & Acc. Int. on Bonds & Notes	0.00	0.00	0.00	0.00	0.00
	1920	Sale of Bonds- Refunding	0.00	0.00	0.00	0.00	0.00
	1940	Proceeds from Sale of Notes	0.00	0.00	0.00	0.00	0.00
Total of Other Revenue Sources			0.00	0.00	0.00	0.00	0.00
Total Receipts from Local Sources			0.00	0.00	0.00	0.00	0.00
	2000	Receipts from Intermediate Sources	0.00	0.00	0.00	0.00	0.00
	3000	Receipts from State Sources	0.00	0.00	0.00	0.00	0.00
Total Revenue from State Sources			0.00	0.00	0.00	0.00	0.00
	4000	Revenue from Federal Sources	0.00	0.00	0.00	0.00	0.00
	5000	Other Revenue Sources	0.00	0.00	0.00	0.00	0.00
Total Revenue			0.00	0.00	0.00	0.00	0.00

SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES									
BOND RETIREMENT FUND									
			2026	Calendar Year	TOTAL	2027	Calendar Year	TOTAL	
Fund	002		1/1/2026	7/1/2026	CALENDAR YEAR	1/1/2027	7/1/2027	TOTAL	
BOND RETIREMENT EXPENDITURES (1)			6/30/2026	12/31/2026	2026	6/30/2027	12/31/2027	CALENDAR YEAR	
(1)			(2)	(3)		(4)	(5)	2027	
								FISCAL YEAR	
								2026/2027	
EXPENDITURES									
	2000	Supporting Services - Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000 Repayment of Debt Service									
	810	6100 Repayment of Debt Principal			0.00			0.00	0.00
	820	6100 Repayment of Debt Interest			0.00			0.00	0.00
	830	6100 Debt Issuance Costs			0.00			0.00	0.00
Total Repayment of Debt Service			0.00	0.00	0.00	0.00	0.00	0.00	0.00
7000 Other Debt Service									
	Other	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Debt Service			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Unencumbered Fund Balance			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Cash Balance			0.00	0.00	0.00	0.00	0.00	0.00	0.00

Loveland City School District - - Hamilton County								
SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES								
PERMANENT IMPROVEMENT FUND (ONLY IF TAX GENERATING FUND)								
2026	2027	TAX BUDGET						
		2026	Calendar Year	TOTAL	2027	Calendar Year	TOTAL	TOTAL
Fund	003	1/1/2026	7/1/2026	CALENDAR YEAR	1/1/2027	7/1/2027	CALENDAR YEAR	FISCAL YEAR
PERMANENT IMPROVEMENT REVENUE		6/30/2026	12/31/2026	2026	6/30/2027	12/31/2027	2027	2026/2027
(1)		(2)	(3)		(4)	(5)		
REVENUES								
1000 Receipts from Local Sources								
1100 Taxes								
3-1110	General Property Tax & PUPP	2,595,775.11	2,468,669.60	5,064,444.71	2,962,005.50	2,816,967.04	5,778,972.54	5,430,675.10
3-1120	Public Utility Personal Property Tax	63,645.31	63,645.31	127,290.61	65,516.49	65,516.49	131,032.98	129,161.80
Total Taxes		2,659,420.41	2,532,314.91	5,191,735.32	3,027,521.98	2,882,483.53	5,910,005.52	5,559,836.89
3-3130	3131-3133 Property Tax Allocation	18,342.79	18,342.79	36,685.58	21,052.83	21,052.83	42,105.65	39,395.62
3-3135	State Tangible Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Tax Reimbursement from State Sources		18,342.79	18,342.79	36,685.58	21,052.83	21,052.83	42,105.65	39,395.62
3-1130	Income Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3-1190	Other Receipts (Local Taxes)	2.78	2.79	5.57	2.79	2.79	5.58	5.58
Other Total Local Taxes		2.78	2.79	5.57	2.79	2.79	5.58	5.58
3-Other	1200-1800 Other Receipts-Local Sources	141,885.24	142,407.60	284,292.83	142,407.60	142,407.60	284,815.19	284,815.19
3-1880	Tax Increment Financing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3-1900	Other Revenue Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total of Other Revenue Sources		141,885.24	142,407.60	284,292.83	142,407.60	142,407.60	284,815.19	284,815.19
3-2000	Receipts from Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3-3000	Receipts from State Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3-4000	Revenue from Federal Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3-5000	Other Revenue Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue		2,819,651.22	2,693,068.08	5,512,719.30	3,190,985.20	3,045,946.75	6,236,931.94	5,884,053.28
SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES								
PERMANENT IMPROVEMENT FUND (ONLY IF TAX GENERATING FUND)								
		2026	Calendar Year	TOTAL	2027	Calendar Year	TOTAL	TOTAL
Fund	003	1/1/2026	7/1/2026	CALENDAR YEAR	1/1/2027	7/1/2027	CALENDAR YEAR	FISCAL YEAR
PERMANENT IMPROVEMENT EXPENDITURES		6/30/2026	12/31/2026	2026	6/30/2027	12/31/2027	2027	2026/2027
(1)		(2)	(3)		(4)	(5)		
EXPENDITURES								
3-1000	1000 Instruction	140,796.02	145,019.90	285,815.91	145,019.90	149,370.50	294,390.39	290,039.79
3-2000	2000 Supporting Services	839,939.81	865,138.01	1,705,077.82	865,138.01	891,092.15	1,756,230.15	1,730,276.01
3-3000	3000 Non Instructional Services	124,375.00	128,106.25	252,481.25	128,106.25	131,949.44	260,055.69	256,212.50
3-4000	4000 Extracurricular Activities	16,421.02	16,913.65	33,334.66	16,913.65	17,421.06	34,334.70	33,827.29
3-5000	5000 Facilities Acquisition and Constructor	664,145.68	684,070.05	1,348,215.72	684,070.05	704,592.15	1,388,662.19	1,368,140.09
3-6000	6000 Debt	164,322.49	169,252.16	333,574.65	169,252.16	174,329.73	343,581.89	338,504.32
3-7000	7000 Other Uses of Funds							
Total Expenditures		1,950,000.00	2,008,500.00	3,958,500.00	2,008,500.00	2,068,755.01	4,077,255.01	4,017,000.00
Beginning Unencumbered Fund Balance		3,356,793.36	4,226,444.58	3,356,793.36	4,911,012.66	6,093,497.86	4,911,012.66	4,226,444.58
Ending Cash Balance		4,226,444.58	4,911,012.66	4,911,012.66	6,093,497.86	7,070,689.60	7,070,689.60	6,093,497.86

Loveland City School District - - Hamilton County
 Schedule of Bond Payments

PURPOSE OF BONDS AND NOTES	Authority for Levy Outside 10 Mill Limit*	Date of Issue	Date Due	Serial or Term	Rate of Interest	Principal and Interest Requirements			Principal and Interest Requirements		
						Fiscal Year			Calendar Year		
						Bonds and Notes Outstanding 7/1/2026	Principal & Interest Due 7/1/2026 6/30/2027	Amount Available from Other Sources 7/1/2026 6/30/2027	Bonds and Notes Outstanding 1/1/2027	Principal & Interest Due 1/1/2027 12/31/2027	Amount Available from Other Sources 1/1/2027 12/31/2027
						0	0	0	0	0	
TOTAL INSIDE						\$0	\$0	\$0	\$0	\$0	
OUTSIDE 10 MILL LIMIT											
TOTAL OUTSIDE						\$0	\$0	\$0	\$0	\$0	

*If the levy is outside the 10 mill limit by vote, enter the words "by vote" and date of election. If outside the 10 mill limit without a vote, enter the reference to the statute under which the levy is exempt from the 10 mill limit.

Principal & Interest from Bond Detail 0

EXHIBIT III - Supplement

Loveland City School District -- Hamilton County

FUND		FISCAL 2024 2nd Last Fiscal Year	FISCAL 2025 2nd Last Fiscal Year	FISCAL 2026 Last Fiscal Year	FISCAL 2027 Current Fiscal Year	FISCAL 2028 Subsequent Fiscal Year
List all funds individually unless reported on EXHIBIT I or II						
Special Revenue	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Public School Support	018					
Beginning Cash		322,080	372,735	447,068	505,191	563,314
Revenues		348,995	378,437	382,369	382,369	382,369
Expenditures		298,341	304,104	324,246	324,246	324,246
Fund 18 Ending Cash		372,735	447,068	505,191	563,314	621,437
Other Grants	019					
Beginning Cash		17,886	17,157	14,016	12,210	10,404
Revenues		34,821	4,688	5,177	5,177	5,177
Expenditures		35,551	7,829	6,983	6,983	6,983
Fund 19 Ending Cash		17,157	14,016	12,210	10,404	8,598
Termination Benefits	035					
Beginning Cash		-	-	500,000	500,000	500,000
Revenues		-	500,000	500,000	500,000	500,000
Expenditures		-	-	500,000	500,000	500,000
Fund 35 Ending Cash		-	500,000	500,000	500,000	500,000
District Managed Student Activity	300					
Beginning Cash		383,692	328,255	446,173	554,371	662,570
Revenues		703,972	873,839	873,313	873,313	873,313
Expenditures		759,410	755,920	765,114	765,114	765,114
Fund 300 Ending Cash		328,255	446,173	554,371	662,570	770,768
Data Communications for Schools	451					
Beginning Cash		-	-	-	926	1,852
Revenues		11,985	11,947	11,947	11,947	11,947
Expenditures		11,985	11,947	11,021	11,021	11,021
Fund 451 Ending Cash		-	-	926	1,852	2,777
Miscellaneous State Grants	499					
Beginning Cash		-	24,072	763	2,990	2,990
Revenues		31,503	-	25,806	(0)	(0)
Expenditures		7,431	23,309	23,578	0	0
Fund 499 Ending Cash		24,072	763	2,990	2,990	2,989
ESSER Relief	507					
Beginning Cash		(16,811)	(29,008)	-	0	0
Revenues		337,814	517,728	(0)	(0)	(0)
Expenditures		350,011	488,721	(0)	(0)	(0)
Fund 507 Ending Cash		(29,008)	-	0	0	0

EXHIBIT III - Supplement

Loveland City School District - - Hamilton County

FUND		FISCAL 2024 2nd Last Fiscal Year	FISCAL 2025 2nd Last Fiscal Year	FISCAL 2026 Last Fiscal Year	FISCAL 2027 Current Fiscal Year	FISCAL 2028 Subsequent Fiscal Year
List all funds individually unless reported on EXHIBIT I or II						
Coronavirus Relief Fund (CRF)	510					
Beginning Cash		-	-	-	-	-
Revenues		-	-	-	-	-
Expenditures		-	-	-	-	-
Fund 510 Ending Cash		-	-	-	-	-
IDEA, Part B Special Education, Education of Handicap	516					
Beginning Cash		(54,109)	(97,635)	(70,206)	(70,208)	(70,209)
Revenues		1,149,476	999,266	1,050,200	1,050,200	1,050,200
Expenditures		1,193,002	971,837	1,050,202	1,050,202	1,050,202
Fund 516 Ending Cash		(97,635)	(70,206)	(70,208)	(70,209)	(70,211)
Title III - Limited English Proficiency	551					
Beginning Cash		-	(654)	-	(21)	(42)
Revenues		18,442	30,748	21,523	21,523	21,523
Expenditures		19,096	30,094	21,544	21,544	21,544
Fund 551 Ending Cash		(654)	-	(21)	(42)	(63)
Title I - Disadvantaged Children/Targeted Assistance	572					
Beginning Cash		(12,239)	(60,454)	(1,967)	(1,968)	(1,968)
Revenues		311,764	512,230	360,958	360,958	360,958
Expenditures		359,978	453,744	360,958	360,958	360,958
Fund 572 Ending Cash		(60,454)	(1,967)	(1,968)	(1,968)	(1,969)
Drug- Free School Grant	584					
Beginning Cash		(3,501)	-	-	(738)	(1,476)
Revenues		39,788	36,241	39,119	39,119	39,119
Expenditures		36,287	36,241	39,857	39,857	39,857
Fund 584 Ending Cash		-	-	(738)	(1,476)	(2,214)
IDEA Preschool Grant for the Handicapped	587					
Beginning Cash		(986)	(2,195)	-	(49,209)	(98,418)
Revenues		25,898	4,471	44,577	44,577	44,577
Expenditures		27,107	2,276	93,786	93,786	93,786
Fund 587 Ending Cash		(2,195)	-	(49,209)	(98,418)	(147,627)
Improving Teacher Quality	590					
Beginning Cash		(4,319)	(7,571)	(8,995)	82,802	174,600
Revenues		88,468	111,074	93,224	93,224	93,224
Expenditures		91,720	112,498	1,427	1,427	1,427
Fund 590 Ending Cash		(7,571)	(8,995)	82,802	174,600	266,397

EXHIBIT III - Supplement

Loveland City School District - - Hamilton County

FUND	FISCAL 2024 2nd Last Fiscal Year	FISCAL 2025 2nd Last Fiscal Year	FISCAL 2026 Last Fiscal Year	FISCAL 2027 Current Fiscal Year	FISCAL 2028 Subsequent Fiscal Year
List all funds individually unless reported on EXHIBIT I or II					
Beginning Cash	-	-	-	-	-
Revenues	-	-	-	-	-
Expenditures	-	-	-	-	-
Fund Ending Cash	-	-	-	-	-
Beginning Cash	-	-	-	-	-
Revenues	-	-	-	-	-
Expenditures	-	-	-	-	-
Fund Ending Cash	-	-	-	-	-
Beginning Cash	-	-	-	-	-
Revenues	-	-	-	-	-
Expenditures	-	-	-	-	-
Fund Ending Cash	-	-	-	-	-
Beginning Cash	-	-	-	-	-
Revenues	-	-	-	-	-
Expenditures	-	-	-	-	-
Fund Ending Cash	-	-	-	-	-
Beginning Cash	-	-	-	-	-
Revenues	-	-	-	-	-
Expenditures	-	-	-	-	-
Fund Ending Cash	-	-	-	-	-
Beginning Cash	-	-	-	-	-
Revenues	-	-	-	-	-
Expenditures	-	-	-	-	-
Fund Ending Cash	-	-	-	-	-
Beginning Cash	-	-	-	-	-
Revenues	-	-	-	-	-
Expenditures	-	-	-	-	-
Fund Ending Cash	-	-	-	-	-
End of Special Revenue Funds					

EXHIBIT III - Supplement

Loveland City School District - - Hamilton County

FUND		FISCAL 2024 2nd Last Fiscal Year	FISCAL 2025 2nd Last Fiscal Year	FISCAL 2026 Last Fiscal Year	FISCAL 2027 Current Fiscal Year	FISCAL 2028 Subsequent Fiscal Year
List all funds individually unless reported on EXHIBIT I or II						
Capital Projects	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Permanent Improvement	003					-
Beginning Cash		3,665,727	2,911,304	2,487,142	2,500,755	2,411,777
Revenues		5,592,406	4,167,833	3,913,613	3,928,022	3,928,022
Expenditures		6,346,829	4,591,995	3,900,000	4,017,000	4,137,510
Fund 3 Ending Cash		2,911,304	2,487,142	2,500,755	2,411,777	2,202,289
						-
Beginning Cash		-	-	-	-	-
Revenues		-	-	-	-	-
Expenditures		-	-	-	-	-
Fund Ending Cash		-	-	-	-	-
						-
Beginning Cash		-	-	-	-	-
Revenues		-	-	-	-	-
Expenditures		-	-	-	-	-
Fund Ending Cash		-	-	-	-	-
						-
Beginning Cash		-	-	-	-	-
Revenues		-	-	-	-	-
Expenditures		-	-	-	-	-
Fund Ending Cash		-	-	-	-	-
						-
Beginning Cash		-	-	-	-	-
Revenues		-	-	-	-	-
Expenditures		-	-	-	-	-
Fund Ending Cash		-	-	-	-	-
						-
Beginning Cash		-	-	-	-	-
Revenues		-	-	-	-	-
Expenditures		-	-	-	-	-
Fund Ending Cash		-	-	-	-	-
						-
Beginning Cash		-	-	-	-	-
Revenues		-	-	-	-	-
Expenditures		-	-	-	-	-
Fund Ending Cash		-	-	-	-	-
						-
End of Capital Projects Fund						

EXHIBIT III - Supplement

Loveland City School District - - Hamilton County

FUND		FISCAL 2024 2nd Last Fiscal Year	FISCAL 2025 2nd Last Fiscal Year	FISCAL 2026 Last Fiscal Year	FISCAL 2027 Current Fiscal Year	FISCAL 2028 Subsequent Fiscal Year
List all funds individually unless reported on EXHIBIT I or II						
Debt Service	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(See Exb II & Exb VI)	002					
PROPRIETARY:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Enterprise						
Food Services	006					
Beginning Cash		1,077,567	1,148,567	1,048,537	1,015,196	944,257
Revenues		1,214,890	1,124,362	1,219,937	1,219,937	1,219,937
Expenditures		1,143,891	1,224,392	1,253,278	1,290,876	1,329,603
Fund 6 Ending Cash		1,148,567	1,048,537	1,015,196	944,257	834,591
Uniform School Supplies	009					
Beginning Cash		258,447	447,738	505,388	671,759	838,130
Revenues		224,291	270,085	278,573	278,573	278,573
Expenditures		35,000	212,435	112,202	112,202	112,202
Fund 9 Ending Cash		447,738	505,388	671,759	838,130	1,004,501
Beginning Cash		-	-	-	-	-
Revenues		-	-	-	-	-
Expenditures		-	-	-	-	-
Fund Ending Cash		-	-	-	-	-
Beginning Cash		-	-	-	-	-
Revenues		-	-	-	-	-
Expenditures		-	-	-	-	-
Fund Ending Cash		-	-	-	-	-
End of Enterprise Funds						

EXHIBIT III - Supplement

Loveland City School District - - Hamilton County

FUND		FISCAL 2024 2nd Last Fiscal Year	FISCAL 2025 2nd Last Fiscal Year	FISCAL 2026 Last Fiscal Year	FISCAL 2027 Current Fiscal Year	FISCAL 2028 Subsequent Fiscal Year
List all funds individually unless reported on EXHIBIT I or II						
Internal Service	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Employee Benefits Self-Insurance	024					
Beginning Cash		32,250	-	-	-	-
Revenues		-	-	-	-	-
Expenditures		32,250	-	-	-	-
Fund 24 Ending Cash		-	-	-	-	-
Workers' Compensation Self-Insurance	027					
Beginning Cash		388,025	236,370	230,587	168,737	106,886
Revenues		-	38,200	-	-	-
Expenditures		151,656	43,982	61,851	61,851	61,851
Fund 27 Ending Cash		236,370	230,587	168,737	106,886	45,036
Beginning Cash		-	-	-	-	-
Revenues		-	-	-	-	-
Expenditures		-	-	-	-	-
Fund Ending Cash		-	-	-	-	-
Beginning Cash		-	-	-	-	-
Revenues		-	-	-	-	-
Expenditures		-	-	-	-	-
Fund Ending Cash		-	-	-	-	-
Beginning Cash		-	-	-	-	-
Revenues		-	-	-	-	-
Expenditures		-	-	-	-	-
Fund Ending Cash		-	-	-	-	-
Beginning Cash		-	-	-	-	-
Revenues		-	-	-	-	-
Expenditures		-	-	-	-	-
Fund Ending Cash		-	-	-	-	-
End of Internal Service Funds						

EXHIBIT III - Supplement

Loveland City School District - - Hamilton County

FUND		FISCAL 2024 2nd Last Fiscal Year	FISCAL 2025 2nd Last Fiscal Year	FISCAL 2026 Last Fiscal Year	FISCAL 2027 Current Fiscal Year	FISCAL 2028 Subsequent Fiscal Year
List all funds individually unless reported on EXHIBIT I or II						
FIDUCIARY - Expendable Trust	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Special Trust	007					
Beginning Cash		6,367	6,659	11,134	15,595	20,056
Revenues		1,000	6,935	6,970	6,970	6,970
Expenditures		708	2,460	2,509	2,509	2,509
Fund 7 Ending Cash		6,659	11,134	15,595	20,056	24,516
Non-Expendable Trust	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Endowments (The endowment fund may be cl	008					
Beginning Cash		-	-	-	-	-
Revenues		-	-	-	-	-
Expenditures		-	-	-	-	-
Fund 8 Ending Cash		-	-	-	-	-
Agency Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
District Agency	022					
Beginning Cash		3,261	2,241	5,976	11,594	17,211
Revenues		20,105	25,645	21,645	21,645	21,645
Expenditures		21,125	21,909	16,028	16,028	16,028
Fund 22 Ending Cash		2,241	5,976	11,594	17,211	22,829
Student Managed Activity	200					
Beginning Cash		235,528	252,592	266,117	283,021	299,924
Revenues		183,076	190,265	208,571	208,571	208,571
Expenditures		166,012	176,739	191,668	191,668	191,668
Fund 200 Ending Cash		252,592	266,117	283,021	299,924	316,828
Auxiliary Services	401					
Beginning Cash		2,380	25,624	40,898	37,097	33,296
Revenues		410,330	429,444	429,265	429,265	429,265
Expenditures		387,085	414,170	433,066	433,066	433,066
Fund 401 Ending Cash		25,624	40,898	37,097	33,296	29,495
Beginning Cash		-	-	-	-	-
Revenues		-	-	-	-	-
Expenditures		-	-	-	-	-
Fund Ending Cash		-	-	-	-	-
End of Agency Funds						
TOTAL FOR MEMORANDUM ONLY						