

Finance Committee Meeting

Monday, May 18, 2026 9:00 a.m.

Agenda Items

Monthly Report: [April 2026 Board Report.pdf](#)

- The April 30, 2026 General Fund ending cash balance was \$68.9 million compared to \$74.3 million at April 30, 2025.

Health Insurance:

- The insurance fund (024) ended the month of April 2026 with a \$391,367 balance. This is up \$279,630 from March 2026.
- [NFP Premium Update.pdf](#) for July 1, 2026 - potential premium rates

Fund Balances: [April 2026 Cash Summary Report - Multiple Funds.pdf](#)

- Funds beginning with a number 5 are federal funds. These funds have to be spent first and then request to be reimbursed from the state of Ohio. These funds are typically negative throughout the year due to the timing difference.
- Funds beginning with a number 4 are state funds. These funds are typically positive. Fund 401 (Auxiliary Fund) are funds given to parochial schools used for non-secular purposes. The schools receive their allocations based on the number of students enrolled.

Investments: [April 2026 Review.pdf](#)

- Our weighted average yield for our investments is 3.85%.
- 73% of our investments are in US Treasuries which are safe, highly liquid, government-backed debt instruments. They are backed by the full faith and credit of the US governments and are considered virtually risk-free regarding default.

GAAP Conversion Resolution: [Parma CSD - BFS 26 \(1\).pdf](#)

Five-Year Forecast Consultant: [K-12 Consulting Contract.pdf](#)

Updated Five-Year Forecast: [Parma \(63\).xlsx](#)

In attendance: Sean Nuccio, Amy Popik, Scott Hunt, Nick Reyes

Absent: Ashley McTaggart

**FY 2026 FINANCIAL STATUS
REPORT AS OF:
MAY 31, 2026**



**Sean Nuccio, CPA
Treasurer/CFO**

PARMA CITY SCHOOL DISTRICT
GENERAL FUND - COMPARATIVE FORECAST VS. ACTUAL REPORT
For the period May 1, 2026 -May 31, 2026

COMPARING FY25 VS. FY26						FY26 FORECAST vs. ACTUAL		
	REVENUES	FY TO DATE 25	FY TO DATE 26	\$ Difference	Variance	FY26 Forecast	% of Forecast	
	<u>From Local Sources</u>						(91.67% of year)	
01.010	General Property Taxes (Real Estate)	\$ 102,045,148	\$ 99,610,095	\$ (2,435,053)	-2.39%	\$ 100,675,405	98.94%	Personal Utility Property Tax: A large utility company did not pay their taxes by the due date. We will receive the delinquent taxes, but they may not be included in fiscal year 2026 payments.
01.020	Personal Utility Property Tax	5,594,645	4,257,242	(1,337,403)	-23.91%	5,986,430	71.11%	
01.035	Unrestricted Grants-in-Aid (Fndtn. & Fixed Rate Reimb.)	17,526,483	14,675,615	(2,850,868)	-16.27%	14,956,812	98.12%	
01.040	Restricted Grants-in-Aid (Parity Aid & Bus Subsidy)	8,042,188	6,824,674	(1,217,514)	-15.14%	9,746,723	70.02%	
01.050	State Share of Property Taxes (Homestead/Rollback)	14,450,723	14,334,167	(116,556)	-0.81%	14,414,840	99.44%	
01.060	All Other Operating Revenue	8,739,874	10,095,377	1,355,503	15.51%	8,642,516	116.81%	
01.070	Total Revenue	\$ 156,399,061	\$ 149,797,170	\$ (6,601,891)	-4.22%	\$ 154,422,726	97.00%	
02.040	Operating Transfers-In	-	-	-	0.00%	-	#DIV/0!	Grant-in-Aid: The state drastically cut our state funding for fiscal year 2026.
02.050	Advances-In	2,037,582	2,139,564	101,982	5.01%	2,139,564	100.00%	
02.060	All Other Financial Sources	27,924	1,470,085	1,442,161	5164.59%	28,000	5250.30%	
02.080	Total Revenues and Other Financing Sources	\$ 158,464,567	\$ 153,406,819	\$ (5,057,748)	-3.19%	\$ 156,590,290	97.97%	
	<u>EXPENDITURES</u>							
03.010	Personal Services (Salaries/Wages)	\$ 88,739,178	\$ 91,525,123	\$ 2,785,945	3.14%	100,429,887	91.13%	Employees' Retirement/Insurance Benefits: Insurance rates increased 18.57% causing the Board's share of expenditures to increase.
03.020	Employees' Retirement/Insurance Benefits	34,983,269	42,494,013	7,510,744	21.47%	44,679,337	95.11%	
03.030	Purchased Services	12,610,497	14,647,962	2,037,465	16.16%	13,998,627	104.64%	
03.040	Supplies and Materials	2,978,474	3,665,310	686,836	23.06%	3,182,674	115.16%	
03.050	Capital Outlay (Equipment)	189,772	279,170	89,398	47.11%	198,631	140.55%	
04.300	Other Objects	1,914,659	2,178,144	263,485	13.76%	1,933,705	112.64%	Purchased Services: Additional property insurance costs, sub teacher costs and nursing costs.
04.500	Total Expenditures	\$ 141,415,849	\$ 154,789,722	\$ 13,373,873	9.46%	\$ 164,422,861	94.14%	
	<u>Other Financing Uses</u>							
05.010	Operational Transfers - Out	50,000	-	(50,000)	-100.00%	500,000	0.00%	
05.020	Advances - Out	-	-	-	0.00%	500,000	0.00%	
05.030	All Other Financing Uses	(1,000)	-	-	-100.00%	-	#DIV/0!	
05.040	Total Other Financing Uses	49,000	-	(50,000)	-100.00%	1,000,000	0.00%	
05.050	Total Expenditures and Other Financing Uses	\$ 141,464,849	\$ 154,789,722	\$ 13,323,873	9.42%	\$ 165,422,861	93.57%	
06.010	Excess Revenues Over (Under) Expenditures	\$ 16,999,718	\$ (1,382,903)			\$ (8,832,571)		
07.010	Beginning Cash Balance at July 1	\$ 51,057,746	\$ 57,082,691	\$ 6,024,945	11.80%			
07.020	Ending Cash Balance at May 31	\$ 68,057,464	\$ 55,699,788	\$ (12,357,676)	-18.16%			

PARMA CITY SCHOOL DISTRICT

May 1, 2026 – May 31, 2026 Financial Report

SUMMARY

The following table shows the revenue and expenditures by month for the General Fund as of May 31, 2026. The total revenue forecasted in the revised February 2026 five-year forecast is \$154,266,704. The adopted budget approved by the Board on June 26, 2025 was \$165,469,043 plus carryover encumbrances of \$2,030,358 for a total appropriation of \$167,499,401. The five-year forecast can be viewed at <https://education.ohio.gov/Topics/Finance-and-Funding/Five-Year-Forecasts/Submissions-of-Traditional-and-JVSDs>.

	July	August	September	October	November	December
Revenues:						
Property Taxes	\$ 9,593,139	\$ 40,523,624	\$ -	\$ -	\$ -	\$ -
State Funding	1,932,390	2,262,717	1,870,569	1,543,077	1,829,497	1,981,935
State Property Allocation	-	-	7,648,558	-	-	-
Other	4,050,643	342,766	1,720,145	1,929,533	431,775	292,215
Total Revenues	15,576,172	43,129,107	11,239,272	3,472,610	2,261,272	2,274,150
Expenditures:						
Salaries	7,074,493	6,806,549	7,215,254	11,768,064	8,054,209	8,054,251
Benefits	3,498,118	3,484,881	3,781,279	4,464,308	3,862,570	3,961,995
Purchased Services	2,570,059	830,887	767,062	1,637,480	1,308,851	701,736
Materials and Supplies	439,302	433,987	369,040	286,614	396,590	438,322
Capital Outlay	6,387	12,697	62,050	7,714	6,357	5,297
Other Objects	278,983	405,567	22,325	12,286	8,519	8,442
Total Expenditures	13,867,342	11,974,568	12,217,010	18,176,466	13,637,096	13,170,043
Net Change in Cash	\$ 1,708,830	\$ 31,154,539	\$ (977,738)	\$ (14,703,856)	\$ (11,375,824)	\$ (10,895,893)

	January	February	March	April	May	June	Total
Revenues:							
Property Taxes	\$ 3,090,313	\$ 3,831,857	\$ 46,828,404	\$ -	\$ -		\$ 103,867,337
State Funding	2,136,773	1,841,568	1,835,141	1,834,458	1,858,738		21,500,289
State Property Allocation	-	-	-	6,685,609	-		14,334,167
Other	461,952	261,336	1,932,027	444,255	1,838,379		13,705,026
Total Revenues	5,689,038	5,934,761	50,595,572	8,964,322	3,697,117	-	153,406,819
Expenditures:							
Salaries	7,234,065	8,457,426	7,631,706	7,868,083	11,361,023		91,525,123
Benefits	3,853,181	3,905,986	3,844,795	3,860,045	3,976,855		42,494,013
Purchased Services	1,387,222	688,670	1,947,131	1,607,521	1,201,343		14,647,962
Materials and Supplies	269,077	74,701	377,130	333,796	246,751		3,665,310
Capital Outlay	11,310	3,852	11,144	29,686	122,676		279,170
Other Objects	624,006	86,695	704,624	17,964	8,733		2,178,144
Total Expenditures	13,378,861	13,217,330	14,516,530	13,717,095	16,917,381	-	154,789,722
Net Change in Cash	\$ (7,689,823)	\$ (7,282,569)	\$ 36,079,042	\$ (4,752,773)	\$ (13,220,264)	\$ -	\$ (1,382,903)

PARMA CITY SCHOOL DISTRICT

May 1, 2026 – May 31, 2026 Financial Report

REVENUE

The Parma City School District forecasted **\$155,699,888** in revenue within the General Fund in the fiscal year 2026 as shown in Figure 1.

As of **May 31, 2026** the District received revenue in the amount of **\$153,406,819**. The five-year forecast can be viewed at reports.education.ohio.gov/report/finance-forecast-submissions.

Figure 1

	FY26 FORECASTED BUDGET		FY26 ACTUAL TO DATE	ACTUAL VERSUS FORECASTED
REVENUES				
GENERAL PROPERTY (REAL ESTATE)	\$102,048,527		\$ 99,610,095	(\$2,438,432)
PERSONAL PROPERTY UTILITY TAXES	\$ 5,862,436		\$ 4,257,242	(\$1,605,194)
UNRESTRICTED GRANTS-IN-AID	\$ 14,344,859		\$ 14,675,615	\$ 330,756
RESTRICTED GRANTS-IN-AID	\$ 10,360,839		\$ 6,824,674	(\$3,536,165)
PROPERTY TAX ALLOCATION	\$ 14,518,305		\$ 14,334,167	(\$ 184,138)
OTHER REVENUE	\$ 7,906,135		\$ 10,095,377	\$ 2,189,242

PARMA CITY SCHOOL DISTRICT

May 1, 2026 – May 31, 2026 Financial Report

Figure 2 compares current revenue sources to the prior two years as of May 31st. The three years of data is beneficial for trend analysis performed throughout the year.

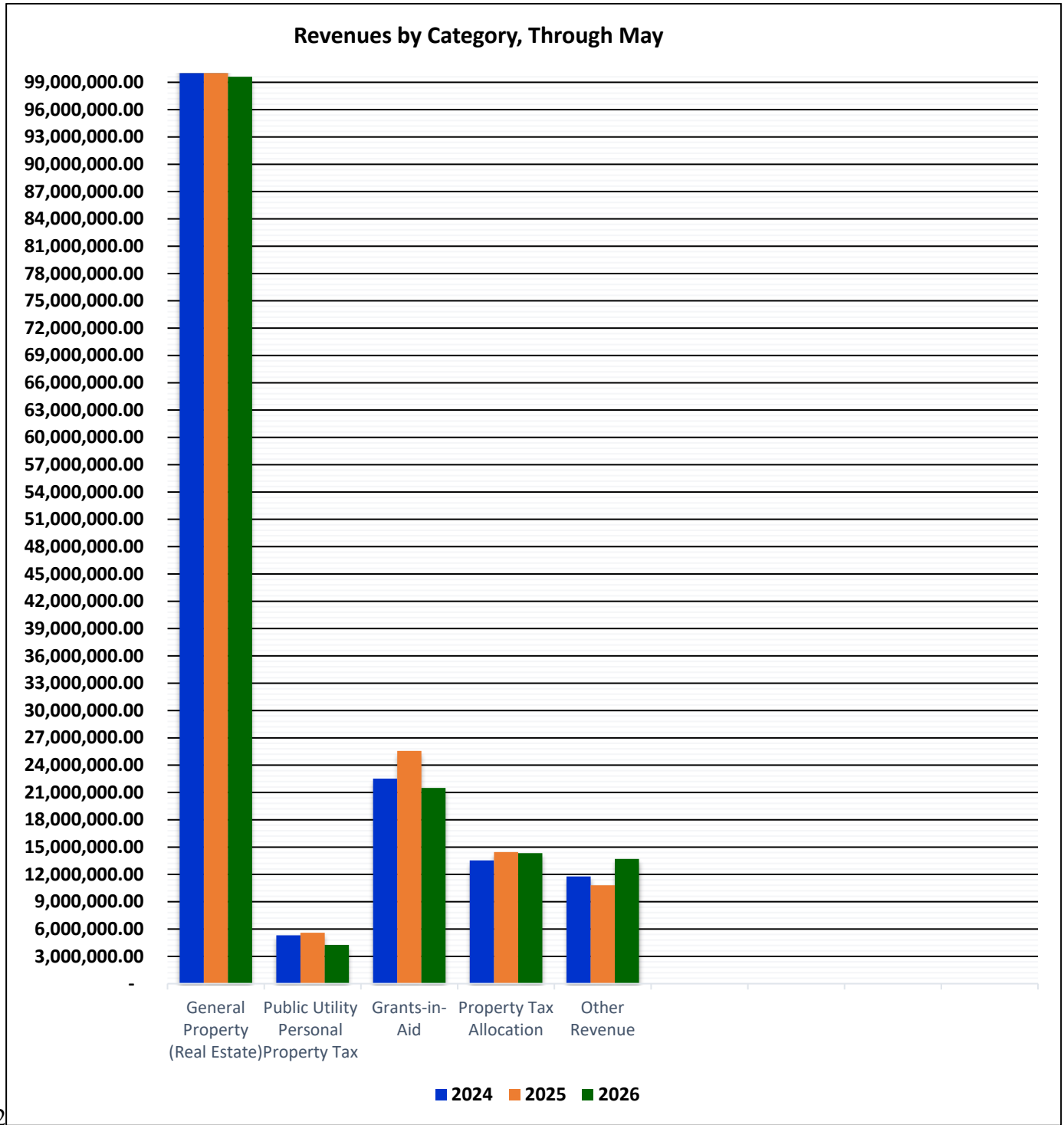


Figure 2

PARMA CITY SCHOOL DISTRICT

May 1, 2026 – May 31, 2026 Financial Report

EXPENDITURES

The fiscal year 2026 adopted General Fund budget for the District is **\$165,469,043**. This budget, coupled with carryover encumbrances of **\$2,030,358** resulted in a **\$167,499,401** General Fund appropriation for FY26. The General Fund appropriations have been modified throughout the fiscal year. The following information is a financial update of the status of this appropriation through May 31, 2026.

As previously reported, our revenue budget was passed prior to the State of Ohio passing their budget. The new state budget has a new funding formula which funds charter schools and scholarship differently from fiscal year 2021. Our revenues are expected to be significantly lower than fiscal year 2021. However, our expenditures are expected to be equally lower as well.

Through May 31, 2026 the District expended **\$154,789,722** and had outstanding encumbrances of **\$3,172,349**. A statistical spending range for the District is based on two analyses: first, time elapsed is 11 months (or 91.67%) of the fiscal year has passed. Secondly, 24 of 26 (or 92.31%) of the total payroll periods have passed.

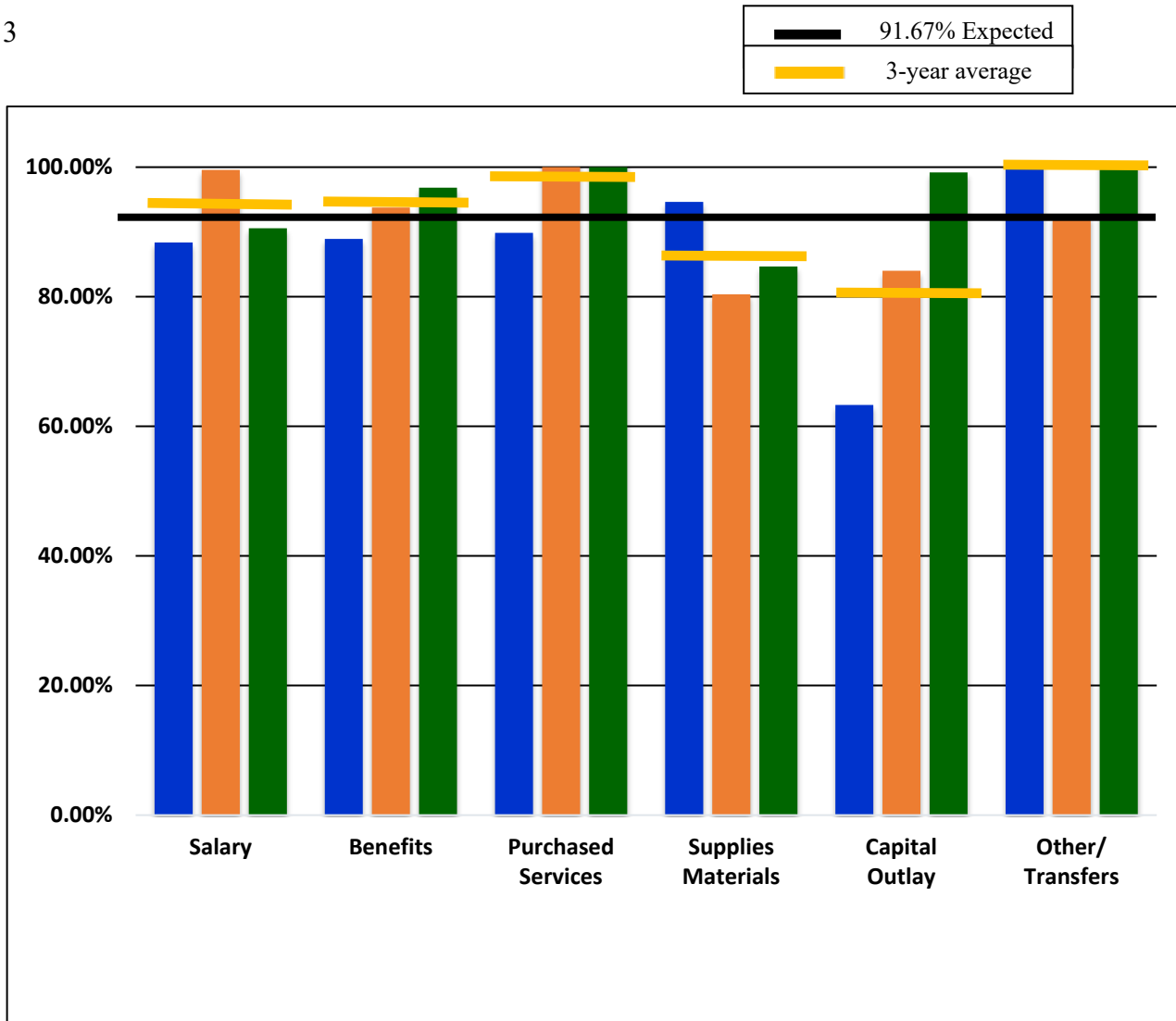
Overall, the District's encumbrance/expenditure level through May 31st is in line with expectations. As an examination of the categories of expenditures is performed, cyclical variances are noted between categories which relate specifically to school operations.

PARMA CITY SCHOOL DISTRICT

May 1, 2026 – May 31, 2026 Financial Report

Figure 3 compares the various expenditure categories to the expected level of 91.67% and also compares these percentages spent to the prior two fiscal years through May 31st.

Figure 3

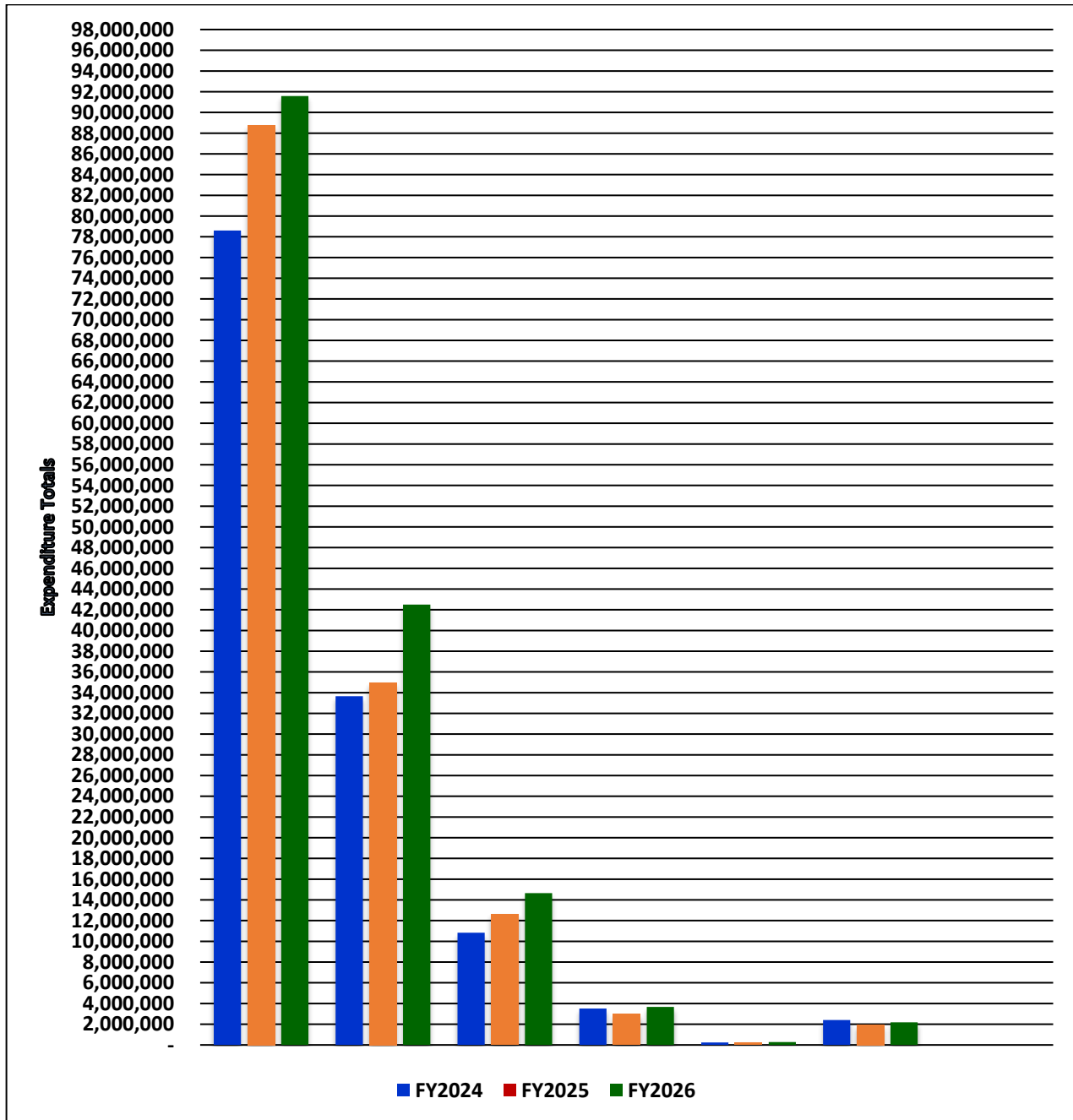


PARMA CITY SCHOOL DISTRICT

May 1, 2026 – May 31, 2026 Financial Report

Figure 4 shows the various expenditure amounts as dollars spent through May 31st of the last three fiscal years. The three years of data are beneficial for trend analysis performed throughout the year.

Figure 4



PARMA CITY SCHOOL DISTRICT

May 1, 2026 – May 31, 2026 Financial Report

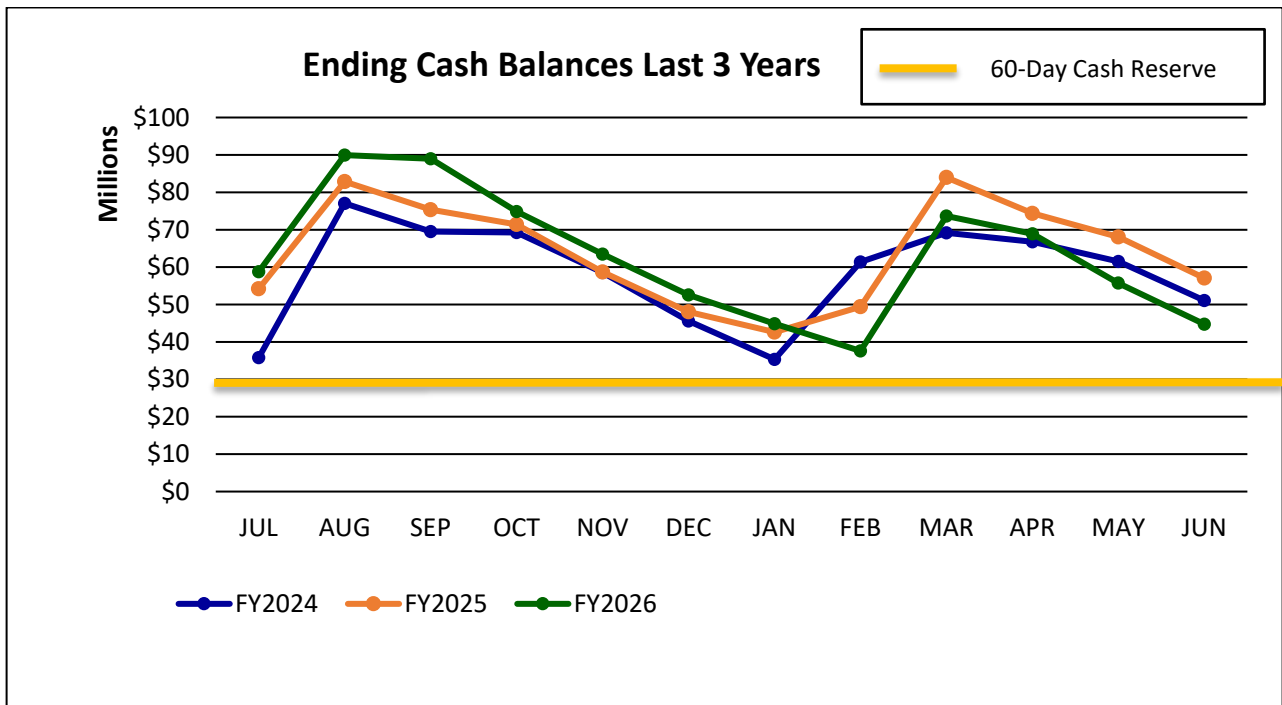
CASH BALANCE

The cash balance as of May 31, 2026 is **\$55,699,788**. The unencumbered balance as of May 31, 2026 is **\$52,527,439**. See Figure 5 for the cash balance calculation. See Figure 6 for a monthly history of ending cash balances. A standard cash reserve benchmark for school districts is having 60 days of operating cash on hand, which at this point in time is approximately **\$26.2** million dollars. Currently, the District's ending cash is above this benchmark.

Figure 5

Beginning Cash Balance 7.01.25	\$57,082,691
Total FYTD Revenues	153,406,819
Total FYTD Expenditures	<u>-154,789,722</u>
Revenue Over/Under Expenditures	<u>-1,382,903</u>
Ending Cash Balance 5.31.26	55,699,788
Encumbrances	<u>-3,172,349</u>
Unencumbered Balance 5.31.26	\$52,527,439

Figure 6



May 12, 2026

Parma City School District Insurance Committee Meeting

1. MEDICAL RENEWAL

1.1. Factors/Considerations

1.1.1. 18-month lookback due to spike in medical claims (April – October 2025)

# of Months	PEPM
12	\$1,873.18
15	\$1,786.16
18	\$1,706.95

1.1.2. Gross prescription drug claims \$600 PEPM

1.1.2.1. Consistent PEPM over 12, 15 and 18 month lookback

# of Months	PEPM
12	\$606.41
15	\$599.74
18	\$602.61

1.2. Results

1.2.1. The data set results in a projected budget increase of 10.2%

1.2.2. Aggressive/Moderate/Conservative renewal

Aggressive	7.7%
Moderate	10.2%
Conservative	12.7%

2. CONSIDERATIONS

2.1. GLCOG has no entry fee but there is a reserve requirement that needs to be met within three years.

2.2. The Aggressive model would likely not provide for any reserve accumulation

2.3. The Moderate model should produce some accumulation due to the immature year

3. MMO CORRESPONDENCE

3.1. Medical/Prescription – Cards mailed between June 8 – 26 (Communication provided)

3.2. Vision – Medical Mutual will provide cards (timing TBA)

PARMA CITY SCHOOL DISTRICT

Cash Summary Report

		Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
Fund:	001	\$ 57,082,691.39	\$ 3,697,117.21	\$ 153,406,818.38	\$ 16,917,380.92	\$ 154,789,720.44	\$ 55,699,789.33	\$ 3,172,349.22	\$ 52,527,440.11
Fund:	002	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	003	\$ 7,021,277.87	\$ 0.00	\$ 6,058,283.31	\$ 523,580.43	\$ 7,121,284.14	\$ 5,958,277.04	\$ 4,158,682.61	\$ 1,799,594.43
Fund:	004	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	005	\$ 126,699.19	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 126,699.19	\$ 0.00	\$ 126,699.19
Fund:	006	\$ 1,853,482.51	\$ 483,884.05	\$ 4,815,610.78	\$ 565,361.87	\$ 4,924,247.72	\$ 1,744,845.57	\$ 406,162.48	\$ 1,338,683.09
Fund:	007	\$ 5,279.46	\$ 0.00	\$ 6,772.25	\$ 5,406.00	\$ 6,185.99	\$ 5,865.72	\$ 52.95	\$ 5,812.77
Fund:	008	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	011	\$ 83,780.41	\$ 5,395.47	\$ 114,619.36	\$ 2,417.30	\$ 102,553.89	\$ 95,845.88	\$ 9,504.72	\$ 86,341.16
Fund:	012	\$ 45.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 45.00	\$ 0.00	\$ 45.00
Fund:	014	\$ 120,191.68	\$ 280.55	\$ 55,177.71	\$ 644.37	\$ 27,801.17	\$ 147,568.22	\$ 40,711.13	\$ 106,857.09
Fund:	018	\$ 447,615.16	\$ 18,533.59	\$ 391,191.06	\$ 26,931.44	\$ 384,149.54	\$ 454,656.68	\$ 81,470.59	\$ 373,186.09
Fund:	019	\$ 26,371.61	\$ 7,000.00	\$ 67,500.00	\$ 3,575.67	\$ 30,830.52	\$ 63,041.09	\$ 31,756.06	\$ 31,285.03
Fund:	020	\$ 528,460.47	\$ 42,060.87	\$ 669,147.28	\$ 150,578.45	\$ 560,995.85	\$ 636,611.90	\$ 90,711.23	\$ 545,900.67
Fund:	022	\$ 101,721.20	\$ 0.00	\$ 29,821.13	\$ 193.19	\$ 19,112.52	\$ 112,429.81	\$ 1,511.80	\$ 110,918.01
Fund:	024	\$ 2,345,135.09	\$ 2,868,991.73	\$ 29,063,204.28	\$ 3,181,559.12	\$ 31,329,539.50	\$ 78,799.87	\$ 6,800,453.06	\$ (6,721,653.19)
Fund:	027	\$ 2,111,079.21	\$ 5,900.28	\$ 417,019.99	\$ 220,979.07	\$ 454,521.36	\$ 2,073,577.84	\$ 1,554.50	\$ 2,072,023.34
Fund:	032	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	200	\$ 163,802.43	\$ 27,360.15	\$ 253,516.78	\$ 39,253.52	\$ 218,575.05	\$ 198,744.16	\$ 35,381.33	\$ 163,362.83
Fund:	300	\$ 802,523.03	\$ 13,199.61	\$ 631,363.95	\$ 31,664.77	\$ 634,637.38	\$ 799,249.60	\$ 94,378.23	\$ 704,871.37
Fund:	401	\$ 318,549.41	\$ 11,167.90	\$ 3,623,274.52	\$ 401,470.24	\$ 3,064,425.99	\$ 877,397.94	\$ 499,592.52	\$ 377,805.42
Fund:	413	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	416	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	432	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	440	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	450	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	451	\$ 0.00	\$ 0.00	\$ 22,641.08	\$ 7,755.80	\$ 20,913.80	\$ 1,727.28	\$ 0.00	\$ 1,727.28
Fund:	452	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	459	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	460	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	461	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	463	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	466	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	467	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	494	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	495	\$ 2,065,250.12	\$ 0.00	\$ 0.00	\$ 734.40	\$ 1,954,433.44	\$ 110,816.68	\$ 110,616.69	\$ 199.99
Fund:	499	\$ 85,919.12	\$ 304,819.90	\$ 362,745.89	\$ 4,711.04	\$ 64,369.44	\$ 384,295.57	\$ 73,867.63	\$ 310,427.94
Fund:	501	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	506	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	507	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 178.58	\$ (178.58)	\$ 0.00	\$ (178.58)
Fund:	509	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 472.50	\$ (472.50)	\$ 0.00	\$ (472.50)

PARMA CITY SCHOOL DISTRICT
Cash Summary Report

		Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
Fund:	510	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	516	\$ 270,063.31	\$ 0.00	\$ 2,325,496.87	\$ 251,326.86	\$ 3,059,419.71	\$ (463,859.53)	\$ 656,869.54	\$ (1,120,729.07)
Fund:	524	\$ 9,003.65	\$ 0.00	\$ 142,511.82	\$ 9,928.45	\$ 213,314.07	\$ (61,798.60)	\$ 40,163.24	\$ (101,961.84)
Fund:	533	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	536	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	537	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	551	\$ 33,347.00	\$ 4,779.57	\$ 72,595.99	\$ 3,470.17	\$ 108,615.41	\$ (2,672.42)	\$ 16,852.32	\$ (19,524.74)
Fund:	571	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	572	\$ 191,242.24	\$ 300,732.64	\$ 3,575,390.28	\$ 336,038.34	\$ 4,009,917.73	\$ (243,285.21)	\$ 180,558.43	\$ (423,843.64)
Fund:	573	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	584	\$ 141,412.74	\$ 14,351.07	\$ 323,048.05	\$ 6,997.65	\$ 472,575.32	\$ (8,114.53)	\$ 63,575.30	\$ (71,689.83)
Fund:	587	\$ 2,125.73	\$ 13,456.44	\$ 90,127.39	\$ 14,971.47	\$ 100,428.47	\$ (8,175.35)	\$ 8,028.81	\$ (16,204.16)
Fund:	590	\$ 19,732.53	\$ 7,432.49	\$ 341,439.83	\$ 7,192.06	\$ 365,886.18	\$ (4,713.82)	\$ 53,323.04	\$ (58,036.86)
Fund:	599	\$ 44,466.82	\$ 0.00	\$ 0.00	\$ 6,500.00	\$ 6,500.00	\$ 37,966.82	\$ 12,478.41	\$ 25,488.41
Grand Total		\$ 76,001,268.38	\$ 7,826,463.52	\$ 206,859,317.98	\$ 22,720,622.60	\$ 214,045,605.71	\$ 68,814,980.65	\$ 16,640,605.84	\$ 52,174,374.81

Current Portfolio

Parma CSD Operating portfolio as of 4/30/2026

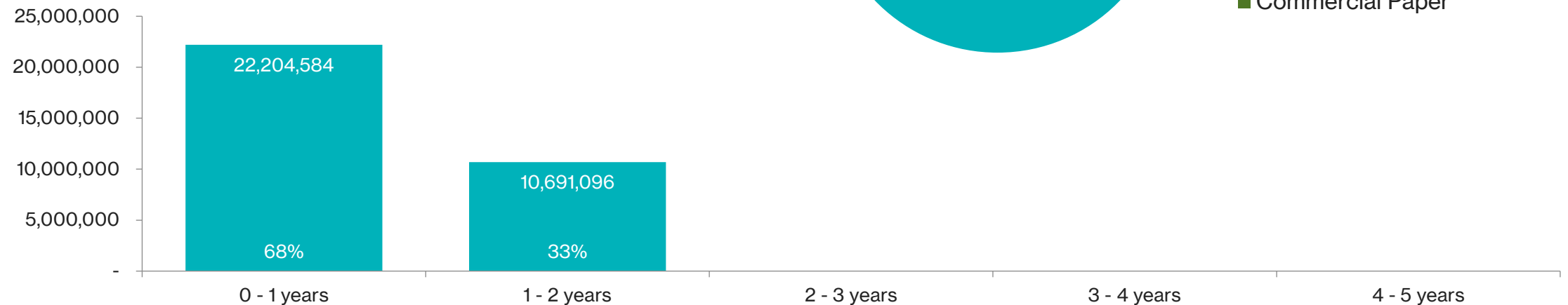
Your Portfolio

Cash	\$42,396,682
Securities	\$32,895,681
Total Portfolio	\$75,292,362

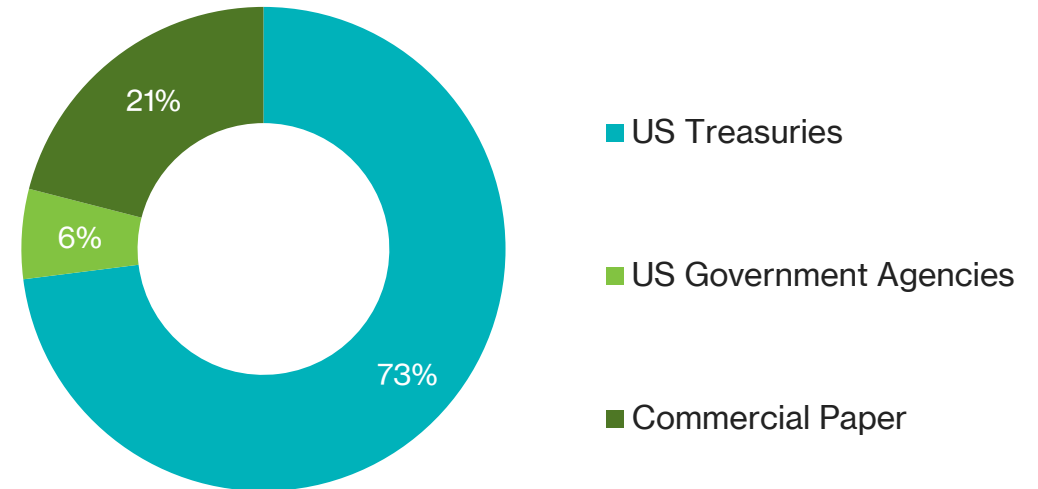
Your Securities

Weighted Average Maturity	0.75 years
Weighted Average Yield	3.85%
Estimated Annual Income	\$1,266,484

Your Maturity Distribution



Your Asset Allocation



YIELD AND INTEREST INCOME INFORMATION IS ANNUALIZED. ALL YIELD INFORMATION IS SHOWN GROSS OF ANY ADVISORY AND CUSTODY FEES AND IS BASED ON YIELD TO MATURITY AT COST. PAST PERFORMANCE IS NOT A GUARANTEE OF FUTURE RESULTS.



**Serving Ohio
Local Governments**



COMPILATION PROPOSAL

Parma City School District

For the Period
July 1, 2025 - June 30, 2026

April 27, 2026

Mr. Sean Nuccio, Treasurer
Parma City School District
7377 Cahteau Dr.
Parma, Ohio 44130

Dear Mr. Nuccio:

We greatly appreciate the opportunity to submit our proposal to assist the Parma City School District (the "District") in preparing the District's basic financial statements (BFS) in compliance with accounting principles generally accepted in the United States of America (GAAP) for the fiscal year ended June 30, 2026, including the related notes to the financial statements, and to perform a compilation engagement with respect to those financial statements. We are pleased to confirm our understanding of this engagement by means of this proposal.

Julian & Grube, Inc. (J&G) takes pride in its commitment to providing quality accounting and advisory services to the public sector. Your request represents a significant opportunity for us as well as a cost-effective means for the District to achieve excellence in financial reporting. We have enclosed for your information a complete list of our public-sector clients; please feel free to contact any of them.

The following proposal explains the GAAP reporting rules issued by the Auditor of State. We then set forth the approach and scope of our assistance based on our understanding of your needs, and finally, the fee schedule.

Rules for Reporting on a GAAP-Basis

The Auditor of State has issued various Administrative Rules requiring Ohio governmental entities to prepare their "Annual Financial Report" (AFR) in accordance with GAAP. GAAP-basis reporting provides users of the financial statements with a comprehensive view of the District's overall financial position as well as the results of operations. GAAP-basis reporting also provides significant details as to the District's accounting policies and activities.

In order to comply with the Auditor of State's requirement to issue a GAAP-basis AFR, the District has two options. The first option is to issue basic financial statements (BFS) which consist of a management discussion and analysis (MD&A), both government-wide and fund financial statements, appropriate note disclosures, and any required supplementary information. The second option is to prepare an Annual Comprehensive Financial Report, prepared under the guidelines of the GFOA's Certificate of Achievement for Excellence in Financial Reporting program, which would include the BFS mentioned above as well as an introductory section, combining statements and schedules and a statistical section. This proposal was prepared under the assumption that the District plans to issue BFS for the fiscal year ended June 30, 2026, which is consistent with 2025.

The District should experience various benefits from preparing GAAP-basis BFS in addition to complying with the requirements set forth by the Auditor of State.

These benefits include:

- a. The District's elected officials and managers will benefit from the improved quality of the financial information available.
- b. Improved financial information will be available to the public.
- c. The District will be perceived to be more accountable for its actions by the public.
- d. The project will require the implementation of procedures to account for annual additions, deletions and the depreciation of capital assets. The District will also track and depreciate infrastructure assets.
- e. Should the District enter the capital funds market in the future, it could benefit from improved bond and note ratings as a result of improved accountability and quality of financial information. It should be noted that when issuing bonded debt GAAP-basis financial information is often requested and necessary.
- f. Since the District is preparing a GAAP-basis BFS for 2026, a more accurate analysis of results of operations from year to year will be possible.

Project Approach

Although the preparation of the GAAP-basis BFS is the responsibility of the District Treasurer, the project will require the cooperation of almost all District departments. Cooperation is essential to the success of the GAAP-conversion. The key to bringing about cooperation is proper planning and coordination of all aspects of the project.

We consider meetings of those District personnel involved with various aspects of the project, shared information, and on-going status updates of project completion to be the most important aspects in a successful conversion. In addition to being valuable planning tools for the project, the above will help identify any additional resources or information that may be needed. Our suggested approach to preparing your GAAP-basis financial statements can be summarized in three basic phases:

I. Basic Information Gathering and Preliminary Planning

Obtain and read the District's current accounting and financial reporting procedures for compliance with GAAP for governments. Define the procedures and resources necessary to convert the District's financial report from its cash-basis format to compliance with GAAP.

II. Specific Task Planning

Using the information obtained during the previous phase, we will identify specific tasks necessary for the completion of the BFS. The District should delineate responsibility for completing all tasks and specify a timetable for completion of the tasks.

III. BFS Preparation

The year-end cash-basis financial statements (reports) will be converted to GAAP-basis through analysis of (1) financial transactions necessary to prepare accrual entries (2) the effect of reversing prior year accrual entries, and (3) other information pertinent to the BFS (debt transactions, capital asset activity, investment activity, etc.).

At the completion of this phase, an unaudited BFS with appropriate note disclosures will have been prepared. Additionally, various workpapers and schedules will have been prepared to assist the Independent Public Accountant (IPA) to review and audit the adjustments.

Project Scope

J&G would assist the District in the preparation of its BFS. Our role would be primarily to:

- a. Perform a review of the District's current accounting and financial reporting procedures and determine changes necessary to comply with GAAP.
- b. Delineate responsibility for completing tasks and develop a timetable for completion of the project after meeting with the District management and other personnel.
- c. Provide technical assistance, consultation and review during the project.
- d. Prepare and post all current year adjusting accrual entries to the cash-basis financial statement and reverse the prior year's accrual entries.
- e. Prepare all footnote disclosures and assist with the preparation of the MD&A and other required supplementary information.
- f. Submit to your auditors a complete, ready-for-audit BFS, and file the BFS with the Auditor of State on or before November 30, 2026.
- g. Act as the District's liaison with its auditors on matters related to the compilation of the GAAP-basis BFS. We will assist the auditors by answering various inquiries and explaining our procedures and workpapers. Should the auditors request additional assistance or work to be performed by J&G beyond the scope of our engagement, we would only perform such tasks with the approval of the District Treasurer.

J&G Employees

The employees of J&G are not “public employees” for the purpose of the State Teachers Retirement System of Ohio (STRS) or the School Employees Retirement System of Ohio (SERS).

Timing

In accordance with Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (B), the District is required to file its GAAP basis annual financial report by November 30, 2026. Failure to do so may result in a maximum penalty of \$750 assessed by the Auditor of State. In order to meet this required deadline, J&G *must* receive all requested source data from the District by October 15, 2026 to ensure completion by November 30, 2026. We will complete the compilation of your fiscal year 2026 BFS and, after the District’s approval, we will file it with the Auditor of State on or before November 30, 2026.

Our Responsibilities

The objective of our engagement is to:

- a. Prepare financial statements in accordance with GAAP based on information provided by you, and
- b. Apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with GAAP.

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARs) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA’s Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care when preparing the financial statements and performing the compilation engagement.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities since performing those procedures or taking such action would impair our independence.

The District's Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with GAAP and assist you in the presentation of the financial statements in accordance with GAAP. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARs:

- a. The selection of GAAP as the financial reporting framework to be applied in the preparation of financial statements.
- b. The preparation and fair presentation of financial statements in accordance with GAAP and the inclusion of all informative disclosures that are appropriate for GAAP.
- c. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
- d. The prevention and detection of fraud.
- e. To ensure that the entity complies with the laws and regulations applicable to its activities.
- f. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
- g. To provide us with:
 - Access to all information of which you are aware is relevant to the preparation and presentation of the financial statements, such as records, documentation, and other matters.
 - Additional information that we may request from you for the purpose of the compilation engagement.
 - Unrestricted access to persons at the District of whom we determine it necessary to make inquiries.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our preparation of your financial statements. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Our Report

As part of our engagement, we will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. There may be circumstances in which the report differs from the expected form and content. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

The required supplementary information and the supplementary information accompanying the financial statements will be prepared and presented for purposes of additional analysis, as applicable. Such information is the responsibility of management and will be subject to our compilation engagement. Our report will not express an opinion, a conclusion, nor provide any assurance on such information.

You agree to include our accountant’s compilation report in any document containing financial statements that indicates that we have performed a compilation engagement on such financial statements and, prior to inclusion of the report, to ask our permission to do so.

Professional Fees

You may choose between a one-year or multi-year contract. In either case, this is a fixed fee (i.e., you **will not** be billed additional amounts for any out-of-pocket expenses we may incur). You will be billed one-third of the appropriate amount below on August 1, October 1, and upon report completion each year.

- 1. FY26 BFS\$12,800
- 2. Two-year engagement\$12,600
- 3. Three-year engagement\$12,400

We at J&G are dedicated to quality service and client satisfaction. If, during the course of a multi-year contract, the District is dissatisfied with our services, and it is a situation that cannot be rectified, the District may cancel the remaining portion of the contract. Both J&G and the District reserve the right to cancel the remaining portion of any contract period with a 90-day written notice to the other party.

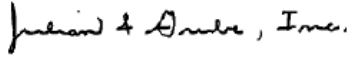
We greatly appreciate the opportunity to be of assistance to the District. We believe there are many benefits to converting to GAAP-basis financial reporting. The District will not only be in compliance with the requirements set forth by the Auditor of State, but the public should perceive better accountability of the District's financial resources.

The terms as stated in this proposal will remain open until May 31, 2026. If the proposed terms are acceptable, please sign and return the one copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our engagement to prepare the financial statements described herein and to perform a compilation engagement with respect to those same financial statements, and our respective responsibilities.

Mr. Sean Nuccio, Treasurer
Parma City School District
Page 7 of 7

Should you have any questions please contact Carrie Waid at (614) 846-1899. Thank you again!

Very truly yours,



Julian & Grube, Inc.

We accept your proposal to assist the Parma City School District in preparing the basic financial statements and to performing a compilation engagement with respect to those same financial statements for the fiscal year ended June 30, 2026. We have chosen fee option _____ (1, 2, or 3). Acknowledged and agreed on behalf of the District by:

Treasurer / Date

Superintendent or Purchasing Agent / Date



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Ada Exempted Village School District	Cash-Basis OCBOA Statements	West	Hardin
Adena Local Schools	Cash-Basis OCBOA Statements	Southeast	Ross
Akron City Schools	Gaap-Conversion	Northeast	Summit
Akron-Summit County Public Library	Cash-Basis OCBOA Statements	Northeast	Summit
Alliance City Health District	Gaap-Conversion	East	Stark
Amherst EVSD	Gaap-Conversion & Audit	Northeast	Lorain
Ann Jerkins-Harris Academy of Excellence	Gaap-Conversion & Audit	Northwest	Lucas
Anna Local School	Cash-Basis OCBOA Statements & Audit	West	Shelby
Anthony Wayne Local Schools	Gaap-Conversion	Northwest	Lucas
Apollo Career Center	Audit	West	Allen
Arcanum Local Schools	Cash-Basis OCBOA Statements	West	Darke
Archbold Area Local Schools	Cash-Basis OCBOA Statements	Northwest	Fulton
Area Cooperative Computerized Educational Service System	Cash-Basis OCBOA Statements	East	Mahoning
Ashland CSD	Cash-Basis OCBOA Statements & Audit	Central	Ashland
Ashland County - West Holmes Career Center	Gaap-Conversion	Central	Ashland
Ashland County Community Academy	Gaap-Conversion	Central	Ashland
Ashtabula County	Gaap-Conversion^	Northeast	Ashtabula
Auglaize County	Gaap-Conversion & Federal Schedule	West	Auglaize
Auglaize County Education Academy	Cash-Basis OCBOA Statements & Audit	West	Auglaize
Auglaize County Educational Service Center	Cash-Basis OCBOA Statements & Audit	West	Auglaize
Auglaize County FCFC	Regulatory Cash-Basis Statements	West	Auglaize
Aurora City Schools	Audit	East	Portage
Austintown Local Schools	Gaap-Conversion & Federal Schedule	East	Mahoning
Avon Lake City Schools	Gaap-Conversion^	Northeast	Lorain
Avon Lake Public Library	Regulatory Cash-Basis Statements	Northeast	Lorain
Ayersville Local Schools	Cash-Basis OCBOA Statements	Northwest	Defiance
Barberton City Schools	Gaap-Conversion & Audit	East	Summit
Batavia Local Schools	Audit	Southwest	Clermont
Bath Local School District	Cash-Basis OCBOA Statements	West	Allen
Bay Area Council of Governments	Gaap-Conversion	Northwest	Erie
Beacon Hill Community School	Gaap-Conversion	Central	Wayne
Beavercreek Township	Gaap-Conversion	West	Greene
Beaver Local Schools	Gaap-Conversion	East	Columbiana
Bella Academy of Excellence	Gaap-Conversion	Northeast	Cuyahoga
Bellefontaine City Schools	Cash-Basis OCBOA Statements & Audit	West	Logan
Bellevue City Schools	Cash-Basis OCBOA Statements	Northwest	Huron
Belmont County Transportation Improvement District	Gaap-Conversion	Southeast	Belmont
Belpre City Schools	Gaap-Conversion	Southeast	Washington
Benjamin Logan Local Schools	Cash-Basis OCBOA Statements & Federal Schedule	West	Logan
Bennington Township	Audit	Central	Licking
Benton-Carroll-Salem Local Schools	Regulatory Cash-Basis Statements & Federal Schedule	Northwest	Ottawa
Bexley City Schools	Gaap-Conversion & Audit	Central	Franklin
Bexley Community Improvement Corporation	Gaap-Conversion & Audit	Central	Franklin
Big Walnut Area Community Improvement Corporation	Gaap-Conversion	Central	Franklin
Black River Local Schools	Audit & Gaap-Conversion	Northeast	Medina
Bloom-Carroll Local Schools	Gaap-Conversion	Central	Fairfield
Bloomfield-Mespo Local Schools	Gaap-Conversion & Audit	East	Trumbull
Bluffton Exempted Village Schools	Cash-Basis OCBOA Statements	West	Allen
Boardman Township	Audit	East	Mahoning
Bowling Green City Schools	Gaap-Conversion	Northwest	Wood
Bristol Local Schools	Gaap-Conversion & Audit	East	Trumbull
Brookfield Local Schools	Audit	Northwest	Trumbull
Brown County	Cash-Basis OCBOA Statements & Federal Schedule	Southwest	Brown
Brown County Schools Benefits Consortium	Audit	Southwest	Brown
Brown Local Schools	Gaap-Conversion	East	Carroll
Bryan City Schools	Cash-Basis OCBOA Statements	Northwest	Williams
Buckeye Career Center	Gaap-Conversion	Southeast	Tuscarawas
Buckeye Central Local Schools	Gaap-Conversion & Audit	Central	Crawford
Buckeye Local Schools	Audit	Northeast	Medina
Buckeye Online School for Success	Gaap-Conversion & Audit	Northwest	Lucas
Buckeye Valley Local Schools	Gaap-Conversion	Central	Delaware
Bucyrus City Schools	Gaap-Conversion & Audit	Central	Crawford



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Burlington Township	Audit	Central	Licking
Butler County	Audit	Southwest	Butler
Butler County Finance Authority	Audit	Southwest	Butler
Butler County Land Bank	Gaap-Conversion & Audit	Southwest	Butler
Cambridge City Schools	Gaap-Conversion	Southeast	Guernsey
Canal Winchester Local Schools	Gaap-Conversion ^ *	Central	Franklin
Canton City Health Distict	Gaap-Conversion	East	Stark
Canton Local Schools	Gaap-Conversion	East	Stark
Cardinal Local Schools	Gaap-Conversion	Northeast	Geauga
Cardington-Lincoln Local Schools	Cash-Basis OCBOA Statements	Central	Morrow
Carey E.V. Schools	Cash-Basis OCBOA Statements	Northwest	Wyandot
Celina City School District	Audit & Federal Schedule	West	Mercer
Center Township	Audit	West	Mercer
Center for Collaborative Solutions	Audit	Southwest	Hamilton
Central LSD	Cash-Basis OCBOA Statements	Northwest	Defiance
Central Ohio Community Improvement District	Audit	Central	Franklin
Central Ohio Health Care Consortium	Gaap-Conversion & Audit	Central	Franklin
Central Ohio Interoperable Radio System	Cash-Basis OCBOA Statements	Central	Franklin
Central Ohio Risk Management Association	Gaap-Conversion	Central	Franklin
Central Ohio Transit Authority	Gaap-Conversion ^ *, PAFR	Central	Franklin
Centerville City School District	Audit	West	Montgomery
Centerville Washington Park District	Cash-Basis OCBOA Statements	West	Montgomery
Champaign County	Cash-Basis OCBOA Statements	West	Champaign
Champaign County FCFC	Regulatory Cash-Basis	West	Champaign
Champion Local Schools	Gaap-Conversion	East	Trumbull
Chardon Local Schools	Gaap-Conversion ^ *	Northeast	Geauga
Chippewa Local Schools	Gaap-Conversion	Central	Wayne
Cincinnati & Hamilton Public Library	Audit	Southwest	Hamilton
Cincinnati Technology Academy	Gaap-Conversion	Southwest	Hamilton
Circleville City Schools	Gaap-Conversion & Federal Schedule	Central	Pickaway
Circleville Pickaway Township JEDD	Regulatory Cash-Basis	Central	Pickaway
City of Alliance	Gaap-Conversion ^ *, Federal Schedule & Audit	East	Stark
City of Amherst	Gaap-Conversion ^	East	Lorain
City of Aurora	Gaap-Conversion ^ *	East	Portage
City of Barberton	Gaap-Conversion ^ * & Audit	East	Summit
City of Bay Village	Gaap-Conversion & Audit	Northeast	Cuyahoga
City of Bedford	Gaap-Conversion ^ & Audit	Northeast	Cuyahoga
City of Bellbrook	Gaap-Conversion & Audit	West	Greene
City of Bellefontaine	Gaap-Conversion, Audit, Federal Schedule & Consulting	West	Logan
City of Belpre	Gaap-Conversion & Audit	Southeast	Washington
City of Bexley	Gaap-Conversion & Audit	Central	Franklin
City of Brookville	Gaap-Conversion	West	Montgomery
City of Canfield	Gaap Conversion	East	Mahoning
City of Canton	Gaap-Conversion ^ *	East	Stark
City of Carlisle	Gaap-Conversion	Southwest	Montgomery
City of Clayton	Gaap-Conversion ^ *	West	Miami
City of Clyde	Gaap-Conversion	Northwest	Sandusky
City of Coshocton	Gaap-Conversion & Federal Schedule	Southeast	Coshocton
City of Dayton	Gaap-Conversion ^ * & PAFR	West	Montgomery
City of Defiance	Gaap-Conversion ^ * & Audit	Northwest	Defiance
City of Delaware	Gaap-Conversion ^ * & PAFR	Central	Delaware
City of Deer Park	Audit	Southwest	Hamilton
City of Dublin	Gaap-Conversion ^, GASB 68/75, GASB 87 & PAFR	Central	Franklin
City of Englewood	Gaap-Conversion & Audit	West	Montgomery
City of Fairlawn	GASB 68/75, GASB 87 & Consulting	East	Summit
City of Findlay	Gaap-Conversion ^ *, PAFR & Audit	Northwest	Hancock
City of Forest Park	PAFR	Southwest	Hamilton
City of Fostoria	Gaap-Conversion	Northwest	Seneca
City of Fremont	Gaap-Conversion	Northwest	Sandusky
City of Gahanna	GASB 87/96 Consulting	Franklin	Central
City of Green	Gaap-Conversion ^ *	East	Summit
City of Greenville	Gaap-Conversion & Audit	West	Darke



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
City of Groveport	Gaap-Conversion & Audit	Central	Franklin
City of Hubbard	Gaap-Conversion	East	Trumbull
City of Jackson	Gaap-Conversion & Audit	Southeast	Jackson
City of Johnstown	Gaap-Conversion	Central	Licking
City of Kenton	Cash-Basis OCBOA Statements	West	Hardin
City of Lebanon	Audit	Southwest	Warren
City of London	Audit	Central	Madison
City of Mansfield	Gaap-Conversion ^ * & Audit	Central	Richland
City of Marietta	Gaap-Conversion	Southeast	Washington
City of Martins Ferry	Gaap-Conversion	Southeast	Belmont
City of Marysville	Audit	Union	Central
City of Munroe Falls	Audit	East	Summit
City of New Albany	Gaap-Conversion ^ *	Central	Franklin
City of New Franklin	Gaap-Conversion & Federal Schedule	East	Summit
City of North Canton	Gaap-Conversion ^ *	East	Stark
City of Obetz	Gaap-Conversion ^ * & Audit	Central	Franklin
City of Olmsted Falls	Audit	Northeast	Cuyahoga
City of Ontario	Gaap-Conversion & Audit	Central	Richland
City of Parma	Gaap-Conversion	Northeast	Cuyahoga
City of Pataskala	Gaap-Conversion ^ *, PAFR & Audit	Central	Licking
City of Riverside	Gaap-Conversion & Audit	West	Montgomery
City of Salem	Gaap-Conversion	East	Columbiana
City of Salem Health District	Gaap-Conversion	East	Columbiana
City of Shelby	Audit	Central	Richland
City of St. Clairsville	Gaap-Conversion & Audit	Southeast	Belmont
City of St. Marys	Gaap-Conversion, Federal Schedule & Audit	West	Auglaize
City of St. Marys Landfill	Audit	West	Auglaize
City of South Lebanon	Audit	Southwest	Warren
City of Steubenville	Gaap-Conversion ^ * & Audit	East	Jefferson
City of Stow	Gaap-Conversion ^ *	East	Summit
City of Struthers	Cash-Basis OCBOA Statements	East	Mahoning
City of Sunbury	Cash-Basis OCBOA Statements	Central	Delaware
City of Tallmadge	Gaap-Conversion ^ *, PAFR	East	Summit
City of Tiffin	Gaap-Conversion & Audit	Northwest	Seneca
City of Toledo	Gaap-Conversion ^ *	Northwest	Lucas
City of Upper Arlington	Gaap-Conversion ^	Central	Franklin
City of Vermillion	Gaap-Conversion	Northwest	Erie
City of Wadsworth	GASB68/75, Gaap-Conversion ^ Consulting	Northeast	Medina
City of Wapakoneta	Gaap-Conversion ^ *, Audit & Federal Schedule	East	Trumbull
City of Warren	Gaap-Conversion ^ *	East	Trumbull
City of Waterville	Gaap-Conversion	Northwest	Lucas
City of West Carrollton	Gaap-Conversion & Audit	Southwest	Montgomery
City of Westerville	Gaap-Conversion ^ *	Central	Franklin
City of Whitehall	Gaap-Conversion & Audit	Central	Franklin
City of Willard	Gaap-Conversion	Northwest	Huron
City of Youngstown	Gaap-Conversion, Federal Schedule & Audit	East	Mahoning
Clark County Park District	Audit	West	Clark
Clay Township	Audit	Central	Knox
Claymont City Schools	Gaap-Conversion	Southeast	Tuscarawas
Clearfork Valley Local Schools	Gaap-Conversion, & Audit	Central	Richland
Clermont County	Audit	Southwest	Clermont
Clermont County TID	Audit	Southwest	Clermont
Cleveland Municipal Schools	Gaap-Conversion ^ # & Consulting	Northeast	Cuyahoga
Clinton Township	Audit	Southwest	Clinton
Clyde-Green Springs E.V. Schools	Gaap-Conversion	Northwest	Sandusky
Coldwater EVSD	Cash-Basis OCBOA Statements	West	Mercer
Colonel Crawford Local Schools	Gaap-Conversion	Central	Crawford
Columbia Local Schools	Gaap-Conversion	Northeast	Lorain
Columbiana County Career & Technical Center	Gaap-Conversion	East	Columbiana
Columbiana County Educational Service Center	Gaap-Conversion	East	Columbiana
Columbiana County Family & Children First	Cash-Basis OCBOA Statements	East	Columbiana
Columbus Regional Energy Special Improvement District, Inc.	Gaap-Conversion	Central	Franklin



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Columbus-Franklin County Finance Authority	Gaap-Conversion	Central	Franklin
Columbus Grove Local Schools	Cash-Basis OCBOA Statements	Northwest	Putnam
Community Improvement Corporation of St. Marys	Gaap-Conversion	West	Auglaize
Conotton Valley Union Local Schools	Gaap-Conversion	Southeast	Harrison
Continental Local School District	Cash-Basis OCBOA Statements	Northwest	Putnam
Copley-Fairlawn City Schools	Audit	East	Summit
Coshocton City Health District	Gaap-Conversion	Southeast	Coshocton
Coshocton County	Gaap-Conversion, Audit & Federal Schedule	Southeast	Coshocton
Coshocton County Regional Airport Authority	Gaap-Conversion	Southeast	Coshocton
Coshocton County Land Bank	Gaap-Conversion	Southeast	Coshocton
Coshocton Port Authority	Gaap-Conversion	Southeast	Coshocton
Coshocton County Transportation Improvement District	Gaap-Conversion	Southeast	Coshocton
Crawford County Land Reutilization Corp.	Gaap-Conversion	Central	Crawford
Crawford Marion Board of ADAMH Services	Audit	Central	Marion
Crestline EV Schools	Cash-Basis OCBOA Statements & Audit	Central	Richland
Crestview Local Schools	Gaap-Conversion	Central	Richland
Crestview Local Schools	Cash-Basis OCBOA Statements	West	Van Wert
Cuyahoga County Board of Health	Cash-Basis OCBOA Statements and Federal Schedule	Northeast	Cuyahoga
Cuyahoga Falls City Schools	Gaap-Conversion ^ * # & Audit	East	Summit
Cuyahoga Valley Career Center	Gaap-Conversion & Audit	Northeast	Cuyahoga
Cuyahoga County Public Library	Audit	Northeast	Cuyahoga
Dalton Local Schools	Gaap-Conversion	Central	Wayne
Danbury Local Schools	Cash-Basis OCBOA Statements & Audit	Northwest	Ottawa
Darby Township	Audit	Central	Union
Darke County	Cash-Basis OCBOA Statements, Audit and Federal Schedule	West	Darke
Dayton Arcade New Community Authority	Gaap-Conversion	West	Montgomery
Dayton Early College Academy (DECA)	Gaap-Conversion	West	Montgomery
Dayton Public Schools	Gaap-Conversion ^	West	Montgomery
Dayton Regional STEM School	Gaap-Conversion	West	Montgomery
DECA PREP	Gaap-Conversion	West	Montgomery
Defiance City Schools	Cash-Basis OCBOA Statements & Audit	Northwest	Defiance
Defiance County	Gaap-Conversion, Federal Schedule & Audit	Northwest	Defiance
Defiance County Landfill	Audit	Northwest	Defiance
Defiance/Paulding Consolidated Job and Family Services	Gaap-Conversion	Northwest	Defiance
Delaware Area Career Center	Gaap-Conversion	Central	Delaware
Delaware County Land Reutilization Corp	Gaap-Conversion	Central	Delaware
Delaware County Transportation Improvement District	Audit	Central	Delaware
Delaware Township	Audit	Central	Delaware
Delphos City Schools	Gaap-Conversion	West	Van Wert
Dohn Community High School	Audit	Southwest	Hamilton
Dover City Schools	Audit	Southeast	Tuscarawas
Eagle Learning Center	Gaap-Conversion	Northwest	Lucas
East Knox Local Schools	Gaap-Conversion & PAFR	Central	Knox
East Liverpool City Schools	Gaap-Conversion	East	Columbiana
Eastern Ohio ESC	Gaap-Conversion	East	Columbiana
Eastern Local School District	Audit	Southwest	Brown
Eastland Preparatory Academy	Gaap-Conversion	Central	Franklin
Edgerton Local Schools	Cash-Basis OCBOA Statements	Williams	Northwest
Edgewood City Schools	Gaap-Conversion	Southwest	Butler
Elida Local Schools	Cash-Basis OCBOA Statements	Southwest	Allen
Edison Local Schools	Cash-Basis OCBOA Statements	Northwest	Erie
Edison Local Schools	Gaap-Conversion	East	Jefferson
Edon Northwest Local Schools	Cash-Basis OCBOA Statements	Northwest	Williams
ESC Shared Services Council of Governments	Gaap-Conversion	Central	Franklin
Educational Service Center Council of Governments	Gaap-Conversion	Central	Franklin
Educational Service Center of Central Ohio	Gaap-Conversion	Central	Franklin
Educational Service Center of Lake Erie West	Gaap-Conversion	Northwest	Lucas
Educational Service Center of Lorain County	Gaap-Conversion & Audit	Northeast	Lorain
Educational Service Center of Western Reserve	Gaap-Conversion	Northeast	Lake
EHOVE Career Center	Gaap-Conversion & Audit	Northwest	Erie
Elmwood Local Schools	Cash-Basis OCBOA Statements	Northwest	Wood
Elyria City Schools	Gaap-Conversion ^ *	Northeast	Lorain



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Etna Township	Regulatory Cash-Basis & Audit	Central	Licking
Evergreen Local Schools	Cash-Basis OCBOA Statements	Northwest	Fulton
Fairbanks Local Schools	Gaap-Conversion	Central	Union
Fairborn Development Corp.	Gaap-Conversion	West	Greene
Fairborn City Schools	Gaap-Conversion ^ * & Audit	West	Greene
Fairfield County CVB	Audit	Central	Franklin
Fairfield County Educational Service Center	Gaap-Conversion	Central	Fairfield
Fairfield County General Health District	Regulatory Cash-Basis & Audit	Central	Fairfield
Fairfield County Port Authority	Gaap-Conversion	Central	Fairfield
Fairfield Union Local Schools	Gaap-Conversion & Audit	Central	Fairfield
Fairless Local Schools	Gaap-Conversion & Federal Schedule	East	Stark
Fairview Park City Schools	Gaap-Conversion ^ * #	Northeast	Cuyahoga
Fayette Local Schools	Cash-Basis OCBOA Statements	Southwest	Fayette
Fayetteville-Perry Local Schools	Cash-Basis OCBOA Statements & Federal Schedule	Southwest	Brown
Felicity-Franklin Local Schools	Gaap-Conversion	Southwest	Clermont
Field Local Schools	Gaap-Conversion	East	Portage
Findlay City Schools	Gaap-Conversion	Northwest	Hancock
Findlay Digital Academy	Gaap-Conversion	Northwest	Hancock
Firelands Local Schools	Gaap-Conversion & Audit	Northeast	Lorain
Fort Frye Local Schools	Cash-Basis OCBOA Statements	Southeast	Washington
Fostoria City Schools	Cash-Basis OCBOA Statements	Northwest	Hancock
Four County Career Center	Gaap-Conversion	Northwest	Fulton
Franklin County Family & Children First Council	Regulatory Cash-Basis	Central	Franklin
Franklin County Public Health District	Cash-Basis OCBOA Statements, Federal Schedule & Audit	Central	Franklin
Franklin Township	Audit	Central	Richland
Franklinton High School	Gaap-Conversion & Audit	Central	Franklin
Fremont CSD	Cash-Basis OCBOA Statements	Northwest	Sandusky
Frontier Local Schools	Gaap-Conversion	Southeast	Washington
Fulton County	Gaap-Conversion	Northwest	Fulton
Galion City Schools	Gaap-Conversion & Audit	Central	Crawford
Gallipolis City Schools	Gaap-Conversion & Audit	Southeast	Gallia
Garaway Local Schools	Gaap-Conversion	Southeast	Tuscarawas
Genoa Local Schools	Regulatory Cash-Basis	Northwest	Ottawa
Genoa Township	Audit	Central	Delaware
Georgetown E.V. Schools	Cash-Basis OCBOA Statements	Southwest	Brown
Gibsonburg E.V. Schools	Cash-Basis OCBOA Statements	Northwest	Sandusky
Girard City Schools	Gaap-Conversion & Audit	East	Trumbull
Glass City Academy	Gaap-Conversion & Audit	Northwest	Lucas
Global Impact Stem Academy	Gaap-Conversion	West	Clark
Global Village Academy	Gaap-Conversion	East	Portage
GOAL Digital Academy	Gaap-Conversion	Central	Morrow
Grafton -Midview Library	Regulatory Cash-Basis	Northeast	Lorain
Graham Local Schools	Cash-Basis OCBOA Statements	West	Champaign
Grand Valley Local Schools	Gaap-Conversion	Northeast	Ashtabula
Grandview Heights City Schools	Gaap-Conversion, Audit & Consulting	Central	Franklin
Granville Township	Audit	West	Mercer
Granville Township	Audit	Central	Licking
Great Lakes Council of Governments	Gaap-Conversion	Northeast	Cuyahoga
Great Western Academy	Gaap-Conversion	Central	Franklin
Greater Licking County CVB	Audit	Central	Licking
Greater Cincinnati Insurance Consortium	Audit	Southwest	Hamilton
Greater Summit County Early Learning Center	Gaap-Conversion	East	Summit
Greene County Combined Health District	Cash-Basis OCBOA Statements Consulting	West	Greene
Greene County Community Improvement Corporation	Gaap-Conversion	West	Greene
Greene Co ESC	Gaap-Conversion	West	Greene
Greene County Port Authority	Gaap-Conversion	West	Greene
Greenon Local Schools	Gaap-Conversion	West	Clark
Greenville City Schools	Audit	West	Darke
Groveport Community School	Gaap-Conversion	Central	Franklin
Groveport Community Improvement Corporation	Audit	Central	Franklin
Hamilton County Mathematics & Science Academy	Audit	Southwest	Hamilton
Hamilton County ESC	Audit	Southwest	Hamilton



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<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Hamilton Township	Regulatory Cash-Basis & Audit	Central	Franklin
Hancock County	Gaap-Conversion ^ *, Federal Schedule	Northwest	Hancock
Hancock Public Health	Regulatory Cash-Basis	Northwest	Hancock
Hardin Community County	Cash-Basis OCBOA Statements	West	Hardin
Hardin Community School	Cash-Basis OCBOA Statements	West	Hardin
Hardin County	Cash-Basis OCBOA Statements	West	Hardin
Hardin Northern Local School District	Cash-Basis OCBOA Statements	West	Hardin
Harrison County Family & Children First Council	Regulatory Cash-Basis	Southeast	Harrison
Harrison Hills City Schools	Cash-Basis OCBOA Statements	Southeast	Harrison
Harrison Township	Audit	East	Carroll
Heath City Schools	Audit	Central	Licking
Henry County	Gaap-Conversion & Federal Schedule	Northwest	Henry
Henry County TID	Regulatory Cash-Basis	Northwest	Henry
Heritage Preserve Community Authority	Regulatory Cash-Basis	Central	Franklin
Herrick Memorial Public Library	Regulatory Cash-Basis	Northeast	Lorain
Hicksville EVSD	Cash-Basis OCBOA Statements	Northwest	Defiance
Hillard Development Corporation	Gaap-Conversion & Audit	Central	Franklin
Hillsdale Local Schools	Gaap-Conversion	Central	Ashland
Holmes County	Gaap-Conversion, Federal Schedule & Audit	Central	Holmes
Holmes County Airport Authority	Gaap-Conversion	Central	Holmes
Holmes County Landfill	Audit	Central	Holmes
Holmes County Park District	Regulatory Cash-Basis & Audit	Central	Holmes
Holmes County Regional Planning Commission	Regulatory Cash-Basis	Central	Holmes
Hopewell-Loudon Local Schools	Cash-Basis OCBOA Statements	Northwest	Seneca
Horizon Science Academy - Cincinnati	Gaap-Conversion	Southwest	Hamilton
Horizon Science Academy - Columbus Elementary School	Gaap-Conversion	Central	Franklin
Horizon Science Academy - Columbus Middle School	Gaap-Conversion	Central	Franklin
Horizon Science Academy - Columbus Primary School	Gaap-Conversion	Central	Franklin
Horizon Science Academy - Dayton	Gaap-Conversion	Southwest	Montgomery
Horizon Science Academy - Columbus High	Gaap-Conversion	Central	Franklin
Horizon Science Academy - Springfield	Gaap-Conversion & Audit	Northwest	Lucas
Horizon Science Academy - Toledo	Gaap-Conversion & Audit	Northwest	Lucas
Horizon Science Academy - Cleveland High	Gaap-Conversion	Northeast	Cuyahoga
Horizon Science Academy - Cleveland Middle	Gaap-Conversion	Northeast	Cuyahoga
Horizon Science Academy - Dayton Downtown	Gaap-Conversion	Southwest	Montgomery
Horizon Science Academy - Dayton High	Gaap-Conversion	Southwest	Montgomery
Horizon Science Academy - Dennison Middle	Gaap-Conversion	Northwest	Lucas
Horizon Science Academy - Lorain	Gaap-Conversion	Northeast	Lorain
Horizon Science Academy - Youngstown	Gaap-Conversion	East	Mahoning
Howland Township	Regulatory Cash-Basis	East	Trumbull
Howland Township Park District	Regulatory Cash-Basis	East	Trumbull
Hudson City Schools	Gaap-Conversion ^ * # & PAFR	East	Summit
Huron City Schools	Gaap-Conversion & Audit	Northwest	Huron
Huron County Public Health	Cash-Basis OCBOA Statements	Northwest	Huron
Huron-Erie School Insurance Association	Gaap-Conversion & Audit	Northwest	Erie
iSTEM Geauga Early College High School	Gaap-Conversion	Northeast	Lake
Imagine Akron Academy	Gaap-Conversion & Audit	East	Summit
Imagine Columbus Primary Academy	Gaap-Conversion	Central	Franklin
Imagine Leadership Academy	Gaap-Conversion & Audit	East	Summit
Indian Hill E.V. Schools	Gaap-Conversion	Southwest	Hamilton
Indian Lake Local Schools	Cash-Basis OCBOA Statements	West	Logan
Indian Valley Local Schools	Gaap-Conversion	Southeast	Tuscarawas
International Academy of Ohio	Gaap-Conversion	Central	Franklin
Jackson Center Local Schools	Cash-Basis OCBOA Statements	West	Shelby
Jackson Local Schools	Gaap-Conversion	East	Stark
Jackson-Milton Local Schools	Gaap-Conversion & Consulting	East	Mahoning
James A. Garfield Local Schools	Gaap-Conversion	East	Portage
Jefferson County Educational Service Center	Gaap-Conversion	East	Jefferson
Jefferson County Family and Children First Council	Cash-Basis OCBOA Statements	East	Jefferson
Jefferson Local Schools	Gaap-Conversion	Central	Madison
Jefferson Township Local Schools	Gaap-Conversion ^ * # & Audit	West	Montgomery
Jennings Local Schools	Cash-Basis OCBOA Statements	Northwest	Putnam



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<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Jennings Township	Audit	West	Van Wert
Jerome Community Development Authority	Audit	Central	Union
Johnstown-Monroe Local Schools	Gaap-Conversion & Audit	Central	Licking
Jonathan Alder Local Schools	Gaap-Conversion	Central	Madison
Kalida LSD	Cash-Basis OCBOA Statements	Northwest	Putnam
Kelleys Island Local Schools	Gaap-Conversion	Northwest	Erie
Kenston Local School District	Gaap-Conversion & Audit ^ *	Northeast	Geauga
Kenton City Schools	Cash-Basis OCBOA Statements	West	Hardin
Kettering City Schools	Gaap-Conversion ^ * # & Audit	West	Montgomery
Keystone Local Schools	Gaap-Conversion	Northeast	Lorain
Kilbuck Township	Cash-Basis OCBOA Statements	Central	Holmes
Kings Local Schools	Audit	Southwest	Warren
KIPP Columbus	Gaap-Conversion	Central	Franklin
Klepinger Community School	Gaap-Conversion	West	Montgomery
Knox County Agricultural Society	Consulting	Central	Knox
Knox County CVB	Audit	Central	Knox
Knox County Career Center	Audit	Central	Knox
Knox County ESC	Cash-Basis OCBOA Statements	Central	Knox
Knox County District Board of Health	Regulatory Cash-Basis & Audit	Central	Knox
LaBrae Local Schools	Gaap-Conversion	East	Trumbull
Lake County School Financing District	Gaap-Conversion	Northeast	Lake
Lake Erie Regional Council of Governments	Cash-Basis OCBOA Statements & Audit	Northeast	Lorain
Lake Local Schools	Gaap-Conversion	East	Stark
Lakeview Local Schools	Gaap Conversion	East	Trumbull
Lakewood City Schools	Gaap-Conversion	Northeast	Cuyahoga
Lakewood Local Schools	Audit	Central	Licking
Lakota Local Schools	Regulatory Cash-Basis	Northwest	Seneca
Lee Township	Audit	East	Carroll
Leetonia EVSD	Gaap-Conversion	East	Columbiana
Lexington Local Schools	Cash-Basis OCBOA Statements	Central	Richland
Liberty Center LSD	Gaap-Conversion	Northwest	Henry
Liberty Community Authority	Audit	Southwest	Butler
Liberty Preparatory School	Gaap-Conversion	Central	Wayne
Liberty Union-Thurston Local Schools	Gaap-Conversion	Central	Fairfield
Licking County Land Reutilization	Gaap-Conversion & Audit	Central	Licking
Licking Heights Local Schools	Gaap-Conversion ^ & Audit	Central	Licking
Licking County Transportation Improvement District	Audit	Central	Licking
Licking Township	Audit	Central	Licking
Lima City Schools	Cash-Basis OCBOA Statements	West	Allen
Lima Allen Regional Planning Commission	Gaap-Conversion	West	Allen
Lima Public Library	Audit	West	Allen
Lincolnview Local Schools	Gaap-Conversion	West	Van Wert
Lisbon EVSD	Gaap-Conversion	East	Columbiana
Logan County School Employee Consortium	Audit	West	Logan
Logan Elm Local Schools	Gaap-Conversion	Central	Pickaway
Lorain County Rural Wastewater District	Gaap-Conversion	Northeast	Lorain
Lordstown Local Schools	Gaap-Conversion	East	Trumbull
Loudonville-Perrysville E.V. Schools	Gaap-Conversion	Central	Ashland
Louisville Public Library	Regulatory Cash-Basis	East	Stark
Lowellville Local Schools	Gaap-Conversion	East	Mahoning
Lucas County	Gaap-Conversion ^ *	Northwest	Lucas
Lucas County 911 Regional COG	Cash-Basis OCBOA Statements	Northwest	Lucas
Lucas County Regional Health District	Cash-Basis OCBOA Statements	Northwest	Lucas
Lucas County Land Reutilization Corporation	Audit	Northwest	Lucas
Lucas Local Schools	Gaap-Conversion	Central	Richland
Lynchburg-Clay Local Schools	Cash-Basis OCBOA Statements	Southwest	Clinton
Madison Avenue School of Arts	Gaap-Conversion & Audit	Northwest	Lucas
Madison County	Cash-Basis OCBOA Statements, Federal Schedule & Audit	Central	Madison
Madison County - London City General Health District	Audit	Central	Madison
Madison Local Schools	Gaap-Conversion	Central	Richland
Madison-Champaign Educational Service Center	Cash-Basis OCBOA Statements	West	Champaign
Madison Plains Local Schools	Gaap-Conversion	Central	Madison



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Mahoning Valley Community School	Gaap-Conversion & Audit	East	Mahoning
Madison Township JEDD	Gaap Conversion	Central	Pickaway
Mahoning Valley Regional Council of Governments	Cash-Basis OCBOA Statements	East	Mahoning
Manchester Local Schools	Gaap-Conversion	Southwest	Adams
Mansfield City Schools	Gaap-Conversion, PAFR & Audit	Central	Richland
Maple Heights LSD	Gaap-Conversion & PAFR	Northeast	Cuyahoga
Mapleton Local Schools	Gaap-Conversion	Central	Ashland
Margaretta Local Schools	Gaap-Conversion & Audit	Northwest	Erie
Marietta and Belpre Joint Consolidated Health District	Gaap-Conversion	Southeast	Washington
Maritime Academy of Toledo	Gaap-Conversion	Northwest	Lucas
Marion Area CVB	Audit	Central	Marion
Marion County Land Reutilization Corporation	Gaap-Conversion	Central	Marion
Marysville E.V. Schools	Gaap-Conversion	Central	Union
Massillon City Schools	Gaap-Conversion & Federal Schedule	East	Stark
Maumee City Schools	Cash-Basis OCBOA Statements & Audit	Northwest	Lucas
Mayfield City School District	Audit	Northeast	Cuyahoga
McComb LSD	Cash-Basis OCBOA Statements	Northwest	Hancock
Mechanicsburg E.V. Schools	Cash-Basis OCBOA Statements	West	Champaign
Mental Health and Recovery for Licking and Knox Counties	Audit	Central	Licking
Mercer County Fairgrounds, Inc	Audit	West	Mercer
Mercer Co ESC	Cash-Basis OCBOA Statements	West	Mercer
Metro Early College High School	Gaap-Conversion	Central	Franklin
Metropolitan Regional Service Council	Regulatory Cash-Basis	East	Summit
MECC Regional Council of Governments	Cash-Basis OCBOA Statements & GASB 68/75	Central	Franklin
Metroparks of Butler County	Cash-Basis OCBOA Statements & Federal Schedule	Southwest	Butler
Mid East Ohio Regional Council	Audit	Central	Knox
Miami County Land Reutilization Corporation	Gaap-Conversion	West	Miami
Miami East Local Schools	Gaap-Conversion	West	Miami
Miami Valley CTC	Gaap-Conversion	West	Montgomery
Miami Valley Fire EMS Alliance	Audit	West	Montgomery
Miami Valley Risk Management Association	GASB68/75 Consulting & Audit	West	Montgomery
Middle Bass Local School District	Regulatory Cash-Basis	Northwest	Ottawa
Middletown City Schools	Gaap-Conversion ^ * # & Federal Schedule	Southwest	Butler
Mid-Ohio Educational Service Center	Cash-Basis OCBOA Statements	Central	Richland
Midview Local Schools	Audit & Gaap-Conversion	Northeast	Lorain
Midwest Pool Risk Management Agency	Gaap-Conversion & Audit	West	Van Wert
Midwest Regional Educational Service Center	Cash-Basis OCBOA Statements	West	Logan
Mifflin Township	Regulatory Cash-Basis	Central	Richland
Mifflin Township	Cash-Basis OCBOA Statements & Audit	Central	Franklin
Millcreek-Unity LSD	Cash-Basis OCBOA Statements	Northwest	Williams
Millford Township	Audit	Central	Knox
Miller City-New Cleveland Local Schools	Cash-Basis OCBOA Statements	Northwest	Putnam
Miller Township	Audit	Central	Knox
Minster Local Schools	Cash-Basis OCBOA Statements	West	Auglaize
Mohawk Local Schools	Cash-Basis OCBOA Statements	Northwest	Wyandot
Monroe Local School District	Gaap-Conversion & Audit	Southwest	Butler
Monroe Township	Audit	Central	Licking
Morgan Township	Audit	Central	Knox
Monroeville Local Schools	Cash-Basis OCBOA Statements & Federal Schedule	Northwest	Huron
Montpelier E.V. Schools	Cash-Basis OCBOA Statements	Northwest	Williams
Morrow County	Gaap-Conversion	Central	Morrow
Morrow County District Board of Health	Cash-Basis OCBOA Statements	Central	Morrow
Morrow County Park District	Regulatory Cash-Basis	Central	Morrow
Morrow County TID	Gaap-Conversion	Central	Morrow
Mount Gilead EVSD	Audit	Central	Knox
Mount Vernon City Schools	Cash-Basis OCBOA Statements, Audit & PAFR	Central	Knox
Napoleon Area City Schools	a	Northwest	Henry
Nelsonville-York City Schools	Gaap-Conversion & Audit	Southeast	Athens
NEOMIN	Regulatory Cash-Basis	Northeast	Trumbull
New Albany Community Improvement Corporation	Gaap-Conversion	Central	Franklin
New Albany Plain Local Schools	Gaap-Conversion & Audit	Central	Franklin
New Albany-Plains Joint Park District	Consulting	Central	Franklin



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<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
New Bremen Local Schools	Cash-Basis OCBOA Statements	West	Auglaize
New Knoxville Local Schools	Cash-Basis OCBOA Statements	West	Auglaize
New London Local Schools	Gaap-Conversion & Audit	Northwest	Huron
New Riegel Local Schools	Cash-Basis OCBOA Statements	Northwest	Seneca
Newark City Schools	Gaap-Conversion ^ *, PAFR & Audit	Central	Licking
Newcomerstown E.V. Schools	Gaap-Conversion	Southeast	Tuscarawas
Netwon Falls E.V. Schools	Gaap-Conversion	East	Trumbull
Niles City Schools	Gaap-Conversion	East	Trumbull
Noble Academy of Cleveland	Gaap-Conversion	Northeast	Cuyahoga
Noble Academy of Columbus	Gaap-Conversion	Central	Franklin
North Bass Local Schools	Regulatory Cash-Basis	Northwest	Ottawa
North Canton City Schools	Gaap-Conversion	East	Stark
North Canton Community Improvement Corporation	Gaap-Conversion	East	Stark
North Central Academy - Tiffin	Gaap-Conversion	Northwest	Seneca
North Central Local School District	Cash-Basis OCBOA Statements	Northwest	Williams
North Central Ohio Educational Service Center	Gaap-Conversion	Northwest	Seneca
North Central Ohio Trust	Gaap-Conversion	Northwest	Seneca
North Fork Local Schools	Gaap-Conversion	Central	Licking
North Olmsted City Schools	Cash-Basis OCBOA Statements	Northeast	Cuyahoga
North Point Educational Service Center	Gaap-Conversion	Northwest	Erie
North Ridgeville Local Schools	Gaap-Conversion	Northeast	Lorain
North Union Local Schools	Cash-Basis OCBOA Statements	Central	Union
Northeastern Local School	Cash-Basis OCBOA Statements	Northwest	Defiance
Northeastern Local School	Consulting^ & GASB68/75	West	Clark
Northern Local Schools	Gaap-Conversion	Southeast	Perry
Northern Ohio Rural Water	Gaap-Conversion	Northwest	Huron
Northern Pickaway County Joint Economic Development District	Gaap-Conversion	Central	Pickaway
Northmor Local Schools	Gaap-Conversion & Audit	Central	Morrow
Northridge Local Schools	Gaap-Conversion	West	Montgomery
Northwest Local Schools	Cash-Basis OCBOA Statements	East	Stark
Northwest Ohio ESC	Cash-Basis OCBOA Statements	West	Fulton
Northwestern Local Schools	Gaap-Conversion	West	Clark
Northwood Local Schools	Cash-Basis OCBOA Statements	Northwest	Wood
Norton City Schools	Gaap-Conversion	East	Summit
Oakwood City Schools	Audit	West	Montgomery
Oberlin City Schools	Gaap-Conversion & Audit	Northeast	Lorain
Ohio Digital Learning School	Gaap-Conversion Consulting	Northwest	Lucas
Ohio Lottery Commission	GASB68/75, GASB 87 Consulting	Northeast	Cuyahoga
Ohio Valley ESC	Cash-Basis OCBOA Statements	Southeast	Guernsey
Ohio Virtual Academy	Gaap-Conversion Consulting	Northwest	Lucas
Old Fort Local Schools	Cash-Basis OCBOA Statements	Northwest	Seneca
Olentangy Local Schools	Gaap-Conversion	Central	Delaware
Olmstead Falls City Schools	Gaap-Conversion	Northeast	Cuyahoga
Ontario Local Schools	Gaap-Conversion	Central	Richland
Orange City Schools	Audit	Northeast	Cuyahoga
Orange Township	Audit	Central	Delaware
Oregon City Schools	Gaap-Conversion & Audit	Northwest	Lucas
Osnaburg Local Schools	Cash-Basis OCBOA Statements	East	Stark
Ottawa County	Cash-Basis OCBOA Statements & Federal Schedule	Northwest	Ottawa
Ottawa County Park District	Regulatory Cash-Basis	Northwest	Ottawa
Ottawa-Glandorf Local Schools	Cash-Basis OCBOA Statements	Northwest	Putnam
Ottawa, Sandusky, Seneca Solid Waste Management District	Cash-Basis OCBOA Statements	Northwest	Sandusky
Ottoville Local Schools	Cash-Basis OCBOA Statements	Northwest	Putnam
Pandora Local Schools	Cash-Basis OCBOA Statements	Northwest	Putnam
Paris Township	Audit	Northeast	Lorain
Parma City Local Schools	Gaap-Conversion & PAFR	Northwest	Putnam
Pataskala Corporate Park Joint Economic Development District	Regulatory Cash-Basis	Central	Licking
Patrick Henry Local Schools	Cash-Basis OCBOA Statements	Northwest	Henry
Paulding E.V. Schools	Cash-Basis OCBOA Statements	Northwest	Paulding
Penta Career Center	Gaap-Conversion & Audit	Northwest	Wood
Perkins Local Schools	Gaap-Conversion	Northwest	Erie
Perry Local Schools	Gaap-Conversion	East	Stark



Who We Serve:

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Perry Township	Audit	Central	Licking
Perrysburg E.V. Schools	Gaap-Conversion & Audit	Northwest	Wood
Pettisville LSD	Cash-Basis OCBOA Statements	Northwest	Fulton
Pickaway County Convention & Visitors Bureau	Audit	Central	Pickaway
Pickaway County Public Employees Benefits Program	Gaap-Conversion	Central	Pickaway
Pickerington Local Schools	Gaap-Conversion ^ *, PAFR, Consulting & Audit	Central	Richland
Pioneer Career and Technology Center	Audit	Central	Richland
Pike-Delta-York	Cash-Basis OCBOA Statements	Northwest	Fulton
Plain Local Schools	Gaap-Conversion	East	Stark
Plain Township	Cash-Basis OCBOA Statements	Central	Franklin
Pleasant Local Schools	Cash-Basis OCBOA Statements & Audit	Northwest	Lucas
Plymouth-Shiloh Local Schools	Cash-Basis OCBOA Statements	Central	Richland
Polaris Career Center	Gaap-Conversion	Northeast	Cuyahoga
Portage Area School Consortium	Gaap-Conversion	East	Portage
Portage County Land Reutilization Corporation	Gaap-Conversion & Audit	East	Portage
Prairie Township Community Improvement Corporation	Gaap-Conversion	Central	Franklin
Prairie Township Joint Economic Development District	Regulatory Cash-Basis	Central	Franklin
Prairie-Obetz Joint Economic Development Zone	Gaap-Conversion	Central	Franklin
Public Health - Dayton and Montgomery County	Cash-Basis OCBOA Statements	West	Montgomery
Put-in-Bay Local Schools	Regulatory Cash-Basis	Northwest	Ottawa
Putnam County	Cash-Basis OCBOA Statements	Northwest	Putnam
Putnam County Airport Authority	Regulatory Cash-Basis	Northwest	Putnam
Putnam County Educational Service Center	Gaap-Conversion	Northwest	Putnam
Putnam County Family & Children First Council	Regulatory Cash-Basis	Northwest	Putnam
Putnam County Health Department	Regulatory Cash-Basis	Northwest	Putnam
Ravenna City Schools	Gaap-Conversion	East	Portage
Renaissance Academy	Gaap-Conversion	Central	Franklin
Revere Local Schools	Gaap-Conversion & Consulting	East	Summit
Richard Allen Preparatory Academy	Gaap-Conversion	West	Montgomery
Richard Allen Academy	Gaap-Conversion	Southwest	Butler
Richland County	GAAP-Conversion ^ * & PAFR	Central	Richland
Richland County Land Reutilization Corporation	Gaap-Conversion	Central	Richland
Richland County Regional Planning Commission	Gaap-Conversion	Central	Richland
Richland County Family and Children First Council	Cash-Basis OCBOA Statements	Central	Richland
Richland County Transit Board	Gaap-Conversion & Federal Schedule	Central	Richland
Ridgemont Local Schools	Cash-Basis OCBOA Statements	West	Hardin
Ridgewood Local Schools	Gaap-Conversion	Southeast	Coshocton
Rise and Shine Academy	Gaap-Conversion	Northwest	Lucas
River Valley Local Schools	Cash-Basis OCBOA Statements	Central	Marion
Riverdale Local Schools	Cash-Basis OCBOA Statements & Audit	Northwest	Hancock
Riverside Local Schools	Gaap-Conversion	West	Logan
Rocky River City Schools	Gaap-Conversion ^ *	Northeast	Cuyahoga
Rolling Hills Local Schools	Federal Schedule	Southeast	Guernsey
Rootstown Local Schools	Gaap-Conversion	East	Portage
Rossford E.V. Schools	Audit	Northwest	Wood
Sandusky County	Gaap-Conversion & Federal Schedule	Northwest	Sandusky
Sandusky County Airport Authority	GASB 68/75	Northwest	Sandusky
Sandusky County FCFC	Regulatory Cash-Basis	Northwest	Sandusky
Sandusky County Health Department	Cash-Basis OCBOA Statements	Northwest	Sandusky
Sandusky County Land Reutilization Corporation	Gaap-Conversion	Northwest	Sandusky
Sandusky County Park District	Cash-Basis OCBOA Statements	Northwest	Sandusky
Sandusky Township	Audit	Central	Richland
Sandy Township	Audit	East	Carroll
Sandy Valley Local Schools	Gaap-Conversion	East	Stark
Scioto Township	Audit	Central	Pickaway
Seneca County	Gaap-Conversion & Federal Schedule	Northwest	Seneca
Seneca County Board of Health	Cash-Basis OCBOA Statements	Northwest	Seneca
Seneca County Land Reutilization Corporation	Gaap-Conversion	Northwest	Seneca
Seneca County MHRS	Cash-Basis OCBOA Statements	Northwest	Seneca
Seneca County Park District	Regulatory Cash-Basis	Northwest	Seneca
Seneca County Regional Planning	Regulatory Cash-Basis	Northwest	Seneca
Seneca County TID	Gaap-Conversion	Northwest	Seneca



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Seneca East Local Schools	Gaap-Conversion & Audit	Northwest	Seneca
Shaker Heights CSD	Gaap-Conversion ^ * #	Northeast	Cuyahoga
Shaker Heights Public Library	Cash-Basis OCBOA Statements	Northeast	Cuyahoga
Sharon Township	Regulatory Cash-Basis	Central	Franklin
Sheffield-Sheffield Lake City Schools	Gaap-Conversion	Northeast	Lorain
Shelby City Schools	Gaap-Conversion & Audit	Central	Richland
Shelby County	Cash-Basis OCBOA Statements & Federal Schedule	West	Shelby
Sidney City Schools	Cash-Basis OCBOA Statements	West	Shelby
Six District Educational Compact	Cash-Basis OCBOA Statements	East	Summit
Solon City Schools	Gaap-Conversion & PAFR	Northeast	Cuyahoga
South Central Local Schools	Gaap-Conversion & Audit	Northwest	Huron
South Central Ohio Insurance Consortium	Gaap-Conversion	Central	Fairfield
South Range Local Schools	Gaap-Conversion	East	Mahoning
Spencerville LSD	Audit	Central	Licking
Springfield Local Schools	Gaap-Conversion	East	Mahoning
Springfield Local Schools	Gaap-Conversion ^ *	Northwest	Lucas
Springfield-Clark Career Technology Center	Gaap-Conversion	West	Clark
St. Albans Township	Audit	Central	Licking
St. Henry Consolidated Local Schools	Cash-Basis OCBOA Statements	West	Mercer
St. Marys CIC	Gaap-Conversion	West	Auglaize
Stark County Area JVSD	Gaap-Conversion	East	Stark
Stark County District Library	Gaap-Conversion	East	Stark
Stark County Educational Service Center	Gaap-Conversion & Audit	East	Stark
Stark County Land Bank	Gaap-Conversion	East	Stark
Stark County Port Authority	Audit	East	Stark
Stark County Schools Council of Governments	Gaap-Conversion & Audit	East	Stark
Steel Academy	Gaap-Conversion	Central	Franklin
Stow CIC	Gaap-Conversion	East	Summit
Stow-Munroe Falls City Schools	Gaap-Conversion ^ * #	East	Summit
Strasburg-Franklin Local Schools	Gaap-Conversion & Audit	Southeast	Tuscarawas
Strongsville City Schools	Gaap-Conversion ^	Northeast	Cuyahoga
Stryker Local Schools	Cash-Basis OCBOA Statements	Northwest	Williams
Suburban Health Consortium	Gaap-Conversion	Northeast	Cuyahoga
Sullivant Avenue Community School	Gaap-Conversion	Central	Franklin
Summit Area Regional COG	Cash-Basis OCBOA Statements	East	Summit
Summit County	Gaap-Conversion, Consulting & Federal Schedule	East	Summit
Summit Regional Healthcare Consortium	Gaap-Conversion	East	Summit
Summit and Medina Workforce Area COG	Gaap-Conversion	East	Summit
Swanton Local Schools	Cash-Basis OCBOA Statements	Northwest	Fulton
Switzerland of Ohio Local Schools	Gaap-Conversion	Southeast	Monroe
Sylvania City Schools	PAFR	Northwest	Lucas
Sylvania Township	Audit	Northwest	Lucas
Tallmadge City School District	Gaap-Conversion & Audit	Northeast	Summit
Teays Valley Local Schools	Gaap-Conversion & Federal Schedule	Central	Pickaway
Technological College Preparatory World Academy	Gaap-Conversion & Audit	Southwest	Hamilton
The Ohio Purchasing Council	Accounting Services	Northwest	Henry
Thompson Township	Audit	Central	Delaware
Tiffin City Schools	Federal Schedule	Northwest	Seneca
Tipp City EV Schools	Gaap-Conversion	West	Miami
Toledo Area Regional Transit Authority	Gaap-Conversion	Northwest	Lucas
Toledo Express Airport JEDD	Gaap-Conversion	Northwest	Lucas
Toledo Lucas Public Library	Audit	Northwest	Lucas
Tolles Career & Technical Center	Gaap-Conversion	Central	Madison
Townsend Community School	Gaap-Conversion	Northwest	Erie
Triad Local Schools	Gaap-Conversion	West	Champaign
Tri-County Educational Service Center	Audit	Central	Wayne
Tri-State Early College STEM School	Gaap-Conversion	Central	Franklin
Triway Local Schools	Cash-Basis OCBOA Statements	Central	Wayne
Troy Township	Audit	Central	Delaware
Trumbull Career & Technical Center	Gaap-Conversion	East	Trumbull
Trumbull County	Gaap-Conversion ^ *	East	Trumbull
Trumbull County School Employees Insurance Benefit Consortium	Gaap-Conversion	East	Trumbull



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Trumbull County ESC	Gaap-Conversion	East	Trumbull
Truro Township	Audit	Central	Franklin
Tuscarawas Valley Local Schools	Gaap-Conversion	Southeast	Tuscarawas
Twin Valley Community LSD	Cash-Basis OCBOA Statements	West	Preble
Union County	Gaap-Conversion ^ *	Central	Union
Union County General Health District	Cash-Basis OCBOA Statements	Central	Union
Union County CVB	Audit	Central	Union
Union Township	Audit	East	Carroll
Union Township	Audit	West	Mercer
United Local Schools	Gaap-Conversion	East	Columbiana
Upper Arlington Ciy Schools	Gaap-Conversion	Central	Franklin
Upper Sandusky E. V. Schools	Cash-Basis OCBOA Statements	Northwest	Wyandot
Upper Valley Career Center	Gaap-Conversion	West	Miami
Upper Scioto Valley Career Center	Cash-Basis OCBOA Statements	West	Miami
Urbana City Schools	Cash-Basis OCBOA Statements	West	Champaign
Valley View Local Schools	Gaap-Conversion & Audit	West	Montgomery
Van Wert Area Schools Insurance Consortium	Regulatory Cash-Basis & Audit	West	Van Wert
Van Wert City School District	Cash-Basis OCBOA Statements & Audit	West	Van Wert
Vandalia-Butler City Schools	Gaap-Conversion ^ *	West	Montgomery
Vanguard-Sentinel Career Center	Gaap-Conversion	Northwest	Seneca
Vanlue Local Schools	Cash-Basis OCBOA Statements	Northwest	Hancock
Vantage Career Center	Gaap-Conversion	West	Van Wert
Vermilion Port Authority	Gaap-Conversion	Northwest	Erie
Village of Ada	Regulatory Cash-Basis	West	Hardin
Village of Ashley	Audit	Central	Delaware
Village of Buckland	Audit	West	Auglaize
Village of Coldwater	Audit	West	Mercer
Village of Cridersville	Regulatory Cash-Basis & Audit	West	Auglaize
Village of Doylestown	Regulatory Cash-Basis	Central	Wayne
Village of Edison	Audit	Central	Morrow
Village of Glenwillow	Audit	Northeast	Cuyahoga
Village of Hanover	Audit	Central	Licking
Village of Harrisburg	Audit	Central	Franklin
Village of Hayesville	Audit	Central	Ashland
Village of Holmesville	Audit	Central	Holmes
Village of Jackson Center	Cash-Basis OCBOA Statements	West	Shelby
Village of Jeromesville	Audit	Central	Ashland
Village of Lexington	Regulatory Cash-Basis & Audit	Central	Richland
Village of Lockbourne	Audit	Central	Franklin
Village of Marshallville	Audit	Central	Wayne
Village of Minster	Cash-Basis OCBOA Statements	West	Auglaize
Village of Morland Hill	Audit	Northeast	Cuyahoga
Village of New Bremen	Cash-Basis OCBOA Statements	West	Auglaize
Village of North Randall	Audit	Northeast	Cuyahoga
Village of Oak Harbor	Regulatory Cash-Basis	Northwest	Ottawa
Village of Oakwood	Audit	Northwest	Paulding
Village of Ostrander	Audit	Central	Delaware
Village of Perrysville	Audit	Central	Delaware
Village of Russells Point	Audit	West	Logan
Village of Sebring	Regulatory Cash-Basis	East	Mahoning
Village of Shreve	Audit	Central	Delaware
Village of South Vienna	Regulatory Cash-Basis	West	Clark
Village of Utica	Cash-Basis OCBOA Statements	Central	Licking
Village of Yellow Springs	Regulatory Cash-Basis	West	Greene
Village of West Jefferson	Audit	Central	Madison
Village of Woodmere	Audit	Northeast	Cuyahoga
Violet Township	Regulatory Cash-Basis	Central	Fairfield
Visit Dublin Ohio	Audit	Central	Franklin
Wadsworth City Schools	Gaap-Conversion	Northeast	Medina
Wapakoneta City Schools	Cash-Basis OCBOA Statements	West	Auglaize
Warren City Health	Regulatory Cash-Basis	East	Trumbull
Warren City Schools	Gaap-Conversion	East	Trumbull



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Warrensville Heights City Schools	Audit	Northeast	Cuyahoga
Washington Local Schools	Gaap-Conversion & Audit	Northwest	Lucas
Waterloo Local Schools	Gaap-Conversion	East	Portage
Wayne County Schools Career Center	Gaap-Conversion & Audit	Central	Wayne
Wayne Local Schools	Cash-Basis OCBOA Statements & Audit	Southwest	Warren
Wayne Trace Local Schools	Cash-Basis OCBOA Statements	Northwest	Paulding
Waynesfield-Goshen Local Schools	Cash-Basis OCBOA Statements & Audit	West	Auglaize
Weathersfield Local Schools	Gaap-Conversion & Audit	East	Trumbull
Weller Township	Audit	Central	Richland
Wellsville Local Schools	Cash-Basis OCBOA Statements & Audit	East	Columbiana
West Carrollton City Schools	Gaap-Conversion	West	Montgomery
West Clermont Local Schools	Gaap-Conversion ^ * # & Audit	Southwest	Clermont
West Liberty-Salem Local Schools	Cash-Basis OCBOA Statements & Audit	West	Champaign
Western Ohio Computer Organization	Cash-Basis OCBOA Statements	West	Shelby
Western Reserve Local Schools	Cash-Basis OCBOA Statements	Northwest	Huron
Westerville City Schools	Gaap-Conversion ^ * & Audit	Central	Franklin
Westerville School District Library	Gaap-Conversion ^ * & Audit	Central	Franklin
Westlake City Schools	Gaap-Conversion ^ *	Northeast	Cuyahoga
Westlake Porter Public Library	Cash-Basis OCBOA Statements	Northeast	Cuyahoga
Westshore Council of Government	Gaap-Conversion	Northeast	Cuyahoga
Westside Academy	Gaap-Conversion	Central	Franklin
Whitehall Community Improvement Corporation	Gaap-Conversion	Central	Franklin
Whitehall City Schools	Audit ^ *	Central	Franklin
Willard City Schools	Gaap-Conversion, Audit & Federal Schedule	Northwest	Huron
Williams County	Cash-Basis OCBOA Statements & Federal Schedule	West	Van Wert
Wood County	Gaap-Conversion ^ *	Northwest	Wood
Woodmore Local Schools	Regulatory Cash-Basis & Federal Schedule	Northwest	Sandusky
Wooster CSD	Gaap-Conversion	Central	Wayne
Worthington Libraries	Audit	Central	Franklin
Wright Patterson Regional COG	Gaap-Conversion	West	Greene
Wynford Local Schools	Gaap-Conversion, Audit & Consulting	Central	Crawford
Xenia Community School District	Gaap-Conversion ^ * # & Audit	West	Greene
Youngstown City Health District	Gaap-Conversion	East	Mahoning
Youngstown Community School District	Gaap-Conversion	East	Mahoning
Youthbuild Columbus Community School	Audit	Central	Franklin

^ Prepares an Annual Comprehensive Financial Report (ACFR).

* Received the "Certificate of Achievement for Excellence in Financial Reporting" award from the Government Finance Officer's Association (GFOA).

Received the "Certificate of Excellence in Financial Reporting" award from the Association of School Business Officials International (ASBO).



We've assembled key personnel to provide the services described in the RFP.
Get to know your Julian & Grube team:



Carrie Waid, CPA

Partner

Over 27 years of governmental accounting experience
BS/BA in Accounting from Ohio Northern University
Certified Public Accountant (CPA), 2003
Member of the AICPA
Member of the Ohio Society of CPAs
Member of the Government Finance Officers Association
Member of the Association of Government Accountants (AGA)
Executive Committee Member, Central Ohio AGA, 2008-2017



Meghan Needham, CPA, CFE

Partner

Over 22 years of governmental accounting experience
BS/BA in Accounting and Business Management from Ohio
Northern University Certified Public Accountant (CPA), 2004
Certified Fraud Examiner (CFE) 2016
Member of the AICPA
Member of the Ohio Society of CPAs
Member of the Government Finance Officers Association
Member of the Association of Government Accountants (AGA)
Association of School Business Officials (ASBO) International
ACFR Reviewer
Education Committee Member, Ohio Government Finance
Officers Association, 2011-2014



Jason Cowman

Partner

Over 20 years of governmental accounting experience
BS/BA in Accounting from The Ohio State University
Member of the Government Finance Officers Association
Member of the Association of Government Accountants (AGA)



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

April 27, 2026

Sean Nuccio, Treasurer/CFO
Parma City School
7377 Chateau Drive
Parma, OH 44130

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,

A handwritten signature in black ink, appearing to read "Chris", written over a horizontal line.

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") Parma City School ("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 Ten Thousand Five hundred and no dollars (\$10500) 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:

Parma City School
Attn: Treasurer/CFO
7377 Chateau Drive
Parma, OH 44130

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.

Parma City School District
Cuyahoga County
Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2023, 2024 and 2025 Actual;
Forecasted Fiscal Years Ending June 30, 2026 Through 2030

	Actual				Forecasted				
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Average Change	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030
Revenues									
1.010 General Property Tax (Real Estate)	\$98,239,201	\$94,397,008	\$102,045,148	2.1%	\$99,610,095	\$95,810,269	\$96,790,882	\$97,209,809	\$97,205,826
1.020 Public Utility Personal Property Tax	5,151,494	5,309,809	5,594,645	4.2%	4,257,241	5,979,829	6,119,197	6,242,725	6,399,867
1.030 Income Tax	0	0	0	0.0%	0	0	0	0	0
1.035 Unrestricted State Grants-in-Aid	17,772,214	20,274,488	19,128,393	4.2%	15,915,829	16,158,610	16,161,134	16,163,647	16,166,151
1.040 Restricted State Grants-in-Aid	3,822,493	4,633,506	9,724,822	65.5%	8,589,125	8,387,444	8,398,415	8,398,415	8,398,415
1.045 Restricted Federal Grants In Aid	0	0	0	0.0%	0	0	0	0	0
1.050 State Reimbursement for Property Tax Credits	14,066,032	13,543,511	14,450,723	1.5%	14,334,166	13,600,035	13,767,849	13,859,484	13,857,025
1.060 All Other Revenues	8,827,383	8,908,962	9,301,533	2.7%	9,328,247	9,071,035	8,816,772	8,566,045	8,314,348
1.070 Total Revenues	\$147,878,817	\$147,067,284	\$160,245,264	4.2%	\$152,034,703	\$149,007,222	\$150,054,249	\$150,440,125	\$150,341,632
Other Financing Sources									
2.040 Operating Transfers-In	\$508,138	\$500,000	\$500,000	-0.80%	\$0	\$0	\$0	\$0	\$0
2.050 Advances-In	3,145,391	2,760,682	2,037,582	-19.2%	2,139,564	500,000	500,000	500,000	500,000
2.060 All Other Financing Sources	376,618	237,620	27,923	-62.6%	1,406,916	28,000	28,000	28,000	28,000
2.070 Total Other Financing Sources	\$4,030,147	\$3,498,302	\$2,565,505	-19.9%	\$3,546,480	\$528,000	\$528,000	\$528,000	\$528,000
2.080 Total Revenues and Other Financing Sources	\$151,908,964	\$150,565,586	\$162,810,769	3.6%	\$155,581,183	\$149,535,222	\$150,582,249	\$150,968,125	\$150,869,632
Expenditures									
3.010 Personal Services	\$90,884,109	\$85,938,232	\$97,108,496	3.8%	\$100,429,887	\$101,675,607	\$102,938,305	\$104,218,225	\$105,515,612
3.020 Employees' Retirement/Insurance Benefits	36,403,823	36,670,683	38,221,373	2.5%	46,179,337	40,499,960	37,429,121	36,962,943	39,107,561
3.030 Purchased Services	11,646,836	11,885,706	13,527,168	7.9%	16,275,968	16,241,171	16,488,924	16,740,990	16,997,450
3.040 Supplies and Materials	3,680,434	3,517,916	3,124,691	-7.8%	4,033,500	4,107,835	4,183,933	4,261,843	4,341,613
3.050 Capital Outlay	221,469	267,729	194,736	-3.2%	198,631	202,603	206,655	210,789	215,004
4.300 Other Objects	2,112,525	1,914,561	1,920,796	-4.5%	2,186,838	2,202,407	2,218,132	2,234,015	2,250,056
4.500 Total Expenditures	\$144,949,196	\$140,194,827	\$154,097,260	3.3%	\$169,304,161	\$164,929,583	\$163,465,071	\$164,628,805	\$168,427,297
Other Financing Uses									
5.010 Operating Transfers-Out	\$502,100	\$500,000	\$550,000	4.8%	\$0	\$0	\$0	\$0	\$0
5.020 Advances-Out	2,760,682	2,037,582	2,139,564	-10.6%	500,000	500,000	500,000	500,000	500,000
5.030 All Other Financing Uses	0	(267)	(1,000)	0.0%	0	0	0	0	0
5.040 Total Other Financing Uses	\$3,262,782	\$2,537,315	\$2,688,564	-8.1%	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
5.050 Total Expenditures and Other Financing Uses	\$148,211,978	\$142,732,142	\$156,785,824	3.1%	\$169,804,161	\$165,429,583	\$163,965,071	\$165,128,805	\$168,927,297
6.010 Excess of Revenues and Other Sources over (under) Expenditures and Other Financing Uses	\$3,696,986	\$7,833,444	\$6,024,945	44.4%	(\$14,222,978)	(\$15,894,361)	(\$13,382,822)	(\$14,160,680)	(\$18,057,665)
Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	\$39,527,314	\$43,224,300	\$51,057,744	13.7%	\$57,082,689	\$42,859,711	\$26,965,349	\$13,582,528	(\$578,152)
7.010 Cash Balance June 30	\$43,224,300	\$51,057,744	\$57,082,689	15.0%	\$42,859,711	\$26,965,349	\$13,582,528	(\$578,152)	(\$18,635,817)
8.010 Estimated Encumbrances June 30	\$1,775,433	\$457,364	\$2,030,358	134.8%	\$550,000	\$550,000	\$550,000	\$550,000	\$550,000
Reservation of Fund Balance									
9.030 Budget Reserve	\$2,000,000	\$2,500,000	\$3,000,000	22.5%	\$0	\$0	\$0	\$0	\$0
9.060 Property Tax Advances	-	-	-	0.0%	-	-	-	-	-
9.080 Subtotal	\$2,000,000	\$2,500,000	\$3,000,000	22.5%	\$0	\$0	\$0	\$0	\$0
10.010 Fund Balance June 30 for Certification of Appropriations	\$39,448,867	\$48,100,380	\$52,052,331	15.1%	\$42,309,711	\$26,415,349	\$13,032,528	(\$1,128,152)	(\$19,185,817)
Revenue from Replacement/Renewal Levies									
11.010 Income Tax - Renewal	-	-	-	0.0%	-	-	-	-	-
11.020 Property Tax - Renewal or Replacement	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
11.300 Cumulative Balance of Replacement/Renewal Levies	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	\$39,448,867	\$48,100,380	\$52,052,331	15.1%	\$42,309,711	\$26,415,349	\$13,032,528	(\$1,128,152)	(\$19,185,817)
Revenue from New Levies									
13.010 Income Tax - New	-	-	-	0.0%	-	-	-	-	-
13.020 Property Tax - New	-	-	-	0.0%	-	-	-	-	-
13.030 Cumulative Balance of New Levies	-	-	-	0.0%	-	-	-	-	-
15.010 Unreserved Fund Balance June 30	\$39,448,867	\$48,100,380	\$52,052,331	15.1%	\$42,309,711	\$26,415,349	\$13,032,528	(\$1,128,152)	(\$19,185,817)