2014 Ohio SD 100ES, Voucher 1 – Due April 15, 2014

Electronic Payment Available

You can eliminate writing a paper check by using any of our electronic payment methods. Go to our Web site at **tax.ohio.gov** for all electronic payment options.

Federal Privacy Act Notice

Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us with your Social Security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

Reset Form

Please cut on the dotted lines. DO NOT USE PENCIL to complete this form.

SD 100ES Rev. 11/13

Do NOT fold check or voucher.

School District Estimated Income Tax (Voucher 1) Due April 15, 2014

2014 SD ES

First name	M.I.	Last name
Spouse's first name (only if joint filing)	M.I.	Last name
Address		
City, state, ZIP code		

Please use UPPERCASE letters to print the first three letters of

School district number

Taxpayer's last name

Spouse's last name **(only if joint filing)**

Your Social Security number

Spouse's Social Security number **(only if joint filing)**

DO NOT STAPLE OR OTHERWISE ATTACH YOUR CHECK OR CHECK STUB TO THIS COUPON. DO NOT SEND CASH. Return this coupon with check or money order made payable to **School District Income Tax** and mail to **School District Income Tax**, P.O. Box 182389, Columbus, Ohio 43218-2389.

Amount of Payment → $ .0 0

100

2014 Ohio SD 100ES, Voucher 2 – Due June 16, 2014

Electronic Payment Available

You can eliminate writing a paper check by using any of our electronic payment methods. Go to our Web site at **tax.ohio.gov** for all electronic payment options.

Federal Privacy Act Notice

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Please cut on the dotted lines. DO NOT USE PENCIL to complete this form.

SD 100ES Rev. 11/13

Do NOT fold check or voucher.

School District Estimated Income Tax (Voucher 2) Due June 16, 2014

2014 SD ES

First name	M.I.	Last name
Spouse's first name (only if joint filing)	M.I.	Last name
Address		
City, state, ZIP code		

Please use UPPERCASE letters to print the first three letters of

School district number

Taxpayer's last name

Spouse's last name **(only if joint filing)**

Your Social Security number

Spouse's Social Security number **(only if joint filing)**

DO NOT STAPLE OR OTHERWISE ATTACH YOUR CHECK OR CHECK STUB TO THIS COUPON. DO NOT SEND CASH. Return this coupon with check or money order made payable to **School District Income Tax** and mail to **School District Income Tax**, P.O. Box 182389, Columbus, Ohio 43218-2389.

Amount of Payment → **$** **.0 0**

100

2014 Ohio SD 100ES, Voucher 3 – Due Sept. 15, 2014

Electronic Payment Available

You can eliminate writing a paper check by using any of our electronic payment methods. Go to our Web site at **tax.ohio.gov** for all electronic payment options.

Federal Privacy Act Notice

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Please cut on the dotted lines. DO NOT USE PENCIL to complete this form.

SD 100ES Rev. 11/13

Do NOT fold check or voucher.

School District Estimated Income Tax (Voucher 3) Due Sept. 15, 2014

2014 SD ES

First name	M.I.	Last name
Spouse's first name (only if joint filing)	M.I.	Last name
Address		
City, state, ZIP code		

Please use UPPERCASE letters to print the first three letters of

School district number

Taxpayer's last name

Spouse's last name **(only if joint filing)**

Your Social Security number

Spouse's Social Security number **(only if joint filing)**

DO NOT STAPLE OR OTHERWISE ATTACH YOUR CHECK OR CHECK STUB TO THIS COUPON. DO NOT SEND CASH. Return this coupon with check or money order made payable to **School District Income Tax** and mail to **School District Income Tax**, P.O. Box 182389, Columbus, Ohio 43218-2389.

Amount of Payment → **$** **.0 0**

100

2014 Ohio SD 100ES, Voucher 4 – Due Jan. 15, 2015

Electronic Payment Available

You can eliminate writing a paper check by using any of our electronic payment methods. Go to our Web site at **tax.ohio.gov** for all electronic payment options.

Federal Privacy Act Notice

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Please cut on the dotted lines. DO NOT USE PENCIL to complete this form.

SD 100ES Rev. 11/13

Do NOT fold check or voucher.

School District Estimated Income Tax (Voucher 4) Due Jan. 15, 2015

2014 SD ES

First name	M.I.	Last name
Spouse's first name (only if joint filing)	M.I.	Last name
Address		
City, state, ZIP code		

Please use UPPERCASE letters to print the first three letters of

School district number	Taxpayer's last name	Spouse's last name **(only if joint filing)**

Your Social Security number

Spouse's Social Security number **(only if joint filing)**

DO NOT STAPLE OR OTHERWISE ATTACH YOUR CHECK OR CHECK STUB TO THIS COUPON. DO NOT SEND CASH. Return this coupon with check or money order made payable to **School District Income Tax** and mail to **School District Income Tax**, P.O. Box 182389, Columbus, Ohio 43218-2389.

Amount of Payment → **$** **.0 0**

100

School District Year 2014 Estimated Income Tax Payments
Worksheet #1: Traditional Tax Base

Use this worksheet to determine your liability for school district income tax due to a traditional tax base school district as shown in the list on pages 3-4.

If you filed a school district income tax return for year 2013 and if you will be making estimates based on the "last year's tax" method, skip lines 1 through 8 and enter on line 9 below 100% of the tax shown on line 4 of the 2013 Ohio form SD 100.

Note 1: If you move during the year and you will be residing in more than one school district that imposes the school district income tax, then you will need to complete a separate worksheet for each school district.

Note 2: You can avoid paying school district estimated income tax if the sum of (i) your 2014 Ohio income tax withholding and (ii) your 2014 school district income tax withholding and (iii) $500 is equal to or greater than the sum of your 2014 Ohio income tax and your 2014 school district income tax.

What Are My Payment Options?
There are three payment options available to you:

- **Electronic Check –** Save time and postage by electronically filing and paying your 2014 quarterly estimates. Simply go to our Web site at **tax.ohio.gov** for this electronic payment option. Using this method of payment eliminates the need for you to file a paper copy of Ohio form SD 100ES.
- **Credit Card –** You may use your Discover, VISA, Master Card or American Express card to pay your estimated school district income taxes. You may make your credit card payments by either visiting **tax.ohio.gov** or by calling **1-800-2PAY-TAX** (1-800-272-9829). The Ohio jurisdiction code is 6446. Official Payments charges a convenience fee equal to 2.5% (or $1, whichever is greater). This fee is paid directly to Official Payments Corporation and is based on the amount of your tax payment. Do not file Ohio voucher form SD 100ES if you use the credit card method of payment.
- **Check or Money Order –** If you do not want to use an electronic check or credit card to make your payment, you may send in a personal check or money order made payable to the School District Income Tax with your quarterly estimated Ohio form SD 100ES. Mail to the address printed on the voucher. **Do not send cash.**

Federal Privacy Act Notice
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1. **Enter your year 2014 estimated Ohio adjusted gross income.** To see how to compute this amount, refer to your 2013 Ohio form IT 1040, line 1 ..... 1. _____
2. **Part-year/nonresident deduction.** Enter the amount of income included on line 1 that will be earned while a resident of another school district ..... 2. (_____)
3. **Estimated school district adjusted gross income.** Subtract line 2 from line 1 and enter the result here ..... 3. _____
4. **Exemptions.** Personal exemptions and dependent exemptions _____ X $1,700 ..... 4. _____
5. **Estimated school district taxable income.** Subtract line 4 from line 3. This is the estimated taxable income you will use to figure your estimated school district income tax liability ..... 5. _____
6. **School district tax.** Multiply the school district estimated taxable income on line 5 by the decimal rate that applies to your school district of residence. The rates are listed on pages 3-4 ..... 6. _____
7. **Senior citizen credit.** Enter the senior citizen credit of $50 if you (or your spouse, if filing jointly) will be 65 by the end of the taxable year. You may claim a maximum of $50 per return ..... 7. _____
8. **School district tax after credits.** Subtract line 7 from line 6 and enter here ..... 8. _____
9. **Multiply line 8 by 90% or enter 100% of the tax shown on line 4 of the 2013 Ohio form SD 100 if you filed a 2013 Ohio form SD 100 for this district** ..... 9. _____
10. **School district income tax to be withheld** and year 2013 school district income tax overpayment credited to year 2014. Exclude from your year 2013 overpayment any tax paid after April 15, 2014 and treat such tax payment as a year 2014 estimated tax payment ..... 10. _____
11. **School district estimated income tax due.** Subtract line 10 from line 9 and enter here (but not less than -0-). This is your estimated school district income tax liability ..... 11. _____
12. **Multiply the amount on line 11 by .25** and enter the result on this line. This is the amount of each of your school district estimated quarterly payments ..... 12. _____

School District Year 2014 Estimated Income Tax Payments
Worksheet #2: Earned Income Only Tax Base

Use this worksheet to determine your liability for school district income tax due to an earned income only tax base school district as shown in the list on page 3.

If you filed a school district income tax return for year 2013 and if you will be making estimates based on the "last year's tax" method, skip lines 1 through 5 and enter on line 6 below 100% of the tax shown on line 4 of the 2013 Ohio form SD 100.

Note 1: If you move during the year and you will be residing in more than one school district that assesses the school district income tax, then you will need to complete a separate worksheet for each school district.

Note 2: You can avoid paying school district estimated income tax if the sum of (i) your 2014 Ohio income tax withholding and (ii) your 2014 school district income tax withholding and (iii) $500 is equal to or greater than the sum of your 2014 Ohio income tax and your 2014 school district income tax.

What Are My Payment Options?
There are three payment options available to you:

- **Electronic Check –** Save time and postage by electronically filing and paying your 2014 quarterly estimates. Simply go to our Web site at **tax.ohio.gov** for this electronic payment option. Using this method of payment eliminates the need for you to file a paper copy of Ohio form SD 100ES.
- **Credit Card –** You may use your Discover, VISA, Master Card or American Express card to pay your estimated school district income taxes. You may make your credit card payments by either visiting **tax.ohio.gov** or by calling **1-800-2PAY-TAX** (1-800-272-9829). The Ohio jurisdiction code is 6446. Official Payments charges a convenience fee equal to 2.5% (or $1, whichever is greater). This fee is paid directly to Official Payments Corporation and is based on the amount of your tax payment. Do not file Ohio voucher form SD 100ES if you use the credit card method of payment.
- **Check or Money Order –** If you do not want to use an electronic check or credit card to make your payment, you may send in a personal check or money order made payable to the School District Income Tax with your quarterly estimated Ohio form SD 100ES. Mail to the address printed on the voucher. **Do not send cash.**

Federal Privacy Act Notice
Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us with your Social Security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

1. **Enter on line 1 your earned income you will earn while a resident of an earned income only school district listed on page 3.** "Earned income" means wages (see line 7 of IRS form 1040 or line 1 of IRS form 1040EZ or line 7 of IRS form 1040A), tips, other employee compensation shown on your W-2 and self-employment income that you will report on IRS Schedule SE (part of IRS form 1040) ..... 1. _____
2. **School district tax rate** (see page 3) ..... 2. _____
3. **School district tax** (line 1 X line 2) ..... 3. _____
4. **Senior citizen credit.** Enter the senior citizen credit of $50 if you (or your spouse, if filing jointly) will be 65 by the end of the taxable year. You may claim a maximum of $50 per return ... 4. _____
5. **School district tax after credits.** Subtract line 4 from line 3 and enter here (but not less than -0-) ..... 5. _____
6. **Multiply line 5 by 90% or enter 100% of the tax shown on line 4 of the 2013 Ohio form SD 100 if you filed a 2013 Ohio form SD 100 for this district** ..... 6. _____
7. **School district income tax to be withheld** and year 2013 school district income tax overpayment credited to year 2013. Exclude from your year 2013 overpayment any tax paid after April 15, 2014 and treat such tax payment as a year 2014 estimated tax payment ..... 7. _____
8. **School district estimated income tax due.** Subtract line 7 from line 6 and enter here (but not less than -0-). This is your estimated school district income tax liability ..... 8. _____
9. **Multiply the amount on line 8 by .25** and enter the result on this line. This is the amount of each of your school district estimated quarterly payments ..... 9. _____

School Districts With an Income Tax for 2014

Rev. 12/13

Boldface indicates a newly enacted rate, a rate change for 2014 or a change in the tax type.

SD#	School District Name (and Counties)	Decimal Rate	Percent
	Earned Income Only Tax Base School Districts		
2301	Amanda-Clearcreek LSD (Fairfield)	.0150	1½%
0502	Athens CSD (Athens)	.0100	1%
2801	Berkshire LSD (Geauga)	.0100	1%
5501	Bethel LSD (Miami)	.0075	¾%
7502	Botkins LSD (Auglaize, Shelby)	.0125	1¼%
5901	**Cardington-Lincoln LSD (Marion, Morrow)**	**.0075**	**¾%**
5401	Celina CSD (Mercer)	.0075	¾%
8501	Chippewa LSD (Wayne)	.0100	1%
6501	Circleville CSD (Pickaway)	.0075	¾%
7001	Clear Fork Valley LSD (Knox, Richland)	.0100	1%
5204	Cloverleaf LSD (Medina)	.0050	½%
7201	Clyde-Green Springs EVSD (Sandusky, Seneca)	.0100	1%
1704	Crestline EVSD (Crawford, Richland)	.0025	¼%
8702	Eastwood LSD (Wood)	.0100	1%
5101	Elgin LSD (Delaware, Hardin, Marion)	.0075	¾%
7203	**Gibsonburg EVSD (Sandusky, Wood)**	**.0075**	**¾%**
3603	Greenfield EVSD (Fayette, Highland, Ross)	.0125	1¼%
0302	**Hillsdale LSD (Ashland, Wayne)**	**.0125**	**1¼%**
7403	Hopewell-Loudon LSD (Seneca)	.0050	½%
7506	**Jackson Center LSD (Auglaize, Logan, Shelby)**	**.0150**	**1½%**
4901	Jefferson LSD (Madison)	.0050	½%
4902	Jonathan Alder LSD (Franklin, Madison, Union)	.0075	¾%
2305	Lancaster CSD (Fairfield)	.0150	1½%
2805	Ledgemont LSD (Ashtabula, Geauga)	.0125	1¼%
6502	Logan Elm LSD (Hocking, Pickaway)	.0100	1%
5504	Miami East LSD (Champaign, Miami)	.0175	1¾%
5505	Milton-Union EVSD (Miami)	.0125	1¼%
3902	Monroeville LSD (Erie, Huron)	.0150	1½%
8605	Montpelier EVSD (Williams)	.0125	1¼%
8705	North Baltimore LSD (Hancock, Wood)	.0125	1¼%
4508	North Fork LSD (Knox, Licking)	.0100	1%
7612	Northwest LSD (Stark, Summit, Wayne)	.0100	1%
1204	Northwestern LSD (Clark, Champaign)	.0100	1%
8504	**Norwayne LSD (Medina, Wayne)**	**.0075**	**¾%**
0908	Ross LSD (Butler)	.0075	¾%
5008	Sebring LSD (Mahoning)	.0100	1%
3118	Southwest LSD (Hamilton, Butler)	.0075	¾%
6503	Teays Valley LSD (Fairfield, Franklin, Pickaway)	.0150	1½%
8509	Triway LSD (Holmes, Wayne)	.0075	¾%
5509	Troy CSD (Miami)	.0150	1½%
2308	**Walnut Township LSD (Fairfield)**	**.0175**	**1¾%**
3907	Willard CSD (Crawford, Huron)	.0075	¾%
	Traditional Tax Base School Districts		
3301	**Ada EVSD (Hancock, Hardin)**	**.0150**	**1½%**
7501	Anna LSD (Shelby)	.0125	1¼%
1901	Ansonia LSD (Darke)	.0175	1¾%
6301	Antwerp LSD (Paulding)	.0150	1½%
3201	Arcadia LSD (Hancock, Seneca)	.0100	1%
1902	Arcanum-Butler LSD (Darke)	.0150	1½%

SD#	School District Name (and Counties)	Decimal Rate	Percent
	Traditional Tax Base School Districts (cont'd.)		
3202	Arlington LSD (Hancock)	.0125	1¼%
2001	Ayersville LSD (Defiance)	.0100	1%
3901	Bellevue CSD (Erie, Huron, Sandusky, Seneca)	.0050	½%
2302	Berne-Union LSD (Fairfield, Hocking)	.0100	1%
7401	Bettsville LSD (Seneca)	.0100	1%
2501	Bexley CSD (Franklin)	.0075	¾%
2101	Big Walnut LSD (Delaware)	.0075	¾%
2303	Bloom-Carroll LSD (Fairfield)	.0125	1¼%
0203	Bluffton EVSD (Allen, Hancock)	.0050	½%
8701	Bowling Green CSD (Henry, Wood)	.0050	½%
5502	Bradford EVSD (Darke, Miami, Shelby)	.0175	1¾%
8601	Bryan CSD (Williams)	.0100	1%
1701	Buckeye Central LSD (Crawford, Huron, Richland, Seneca)	.0150	1½%
2102	Buckeye Valley LSD (Delaware, Marion, Morrow, Union)	.0100	1%
2502	Canal Winchester LSD (Fairfield, Franklin)	.0075	¾%
8801	Carey EVSD (Seneca, Wyandot)	.0100	1%
8301	Carlisle LSD (Montgomery, Warren)	.0100	1%
2902	Cedar Cliff LSD (Clark, Greene)	.0125	1¼%
4201	Centerburg LSD (Delaware, Knox, Licking)	.0075	¾%
2002	Central LSD (Defiance, Williams)	.0075	¾%
1303	Clermont-Northeastern LSD (Brown, Clermont)	.0100	1%
5402	Coldwater EVSD (Mercer)	.0050	½%
1703	Colonel Crawford LSD (Crawford)	.0125	1¼%
1502	Columbiana EVSD (Columbiana, Mahoning)	.0100	1%
6901	Columbus Grove LSD (Allen, Putnam)	.0100	1%
6902	Continental LSD (Putnam)	.0100	1%
3203	Cory-Rawson LSD (Hancock)	.0175	1¾%
5503	**Covington EVSD (Miami)**	**.0200**	**2%**
1503	Crestview LSD (Columbiana)	.0100	1%
8101	Crestview LSD (Van Wert)	.0100	1%
8502	Dalton LSD (Wayne)	.0075	¾%
4202	Danville LSD (Holmes, Knox)	.0175	1¾%
2003	Defiance CSD (Defiance, Paulding)	.0050	½%
6803	Eaton CSD (Preble)	.0150	1½%
8602	Edgerton LSD (Defiance, Williams)	.0100	1%
8703	Elmwood LSD (Hancock, Wood)	.0125	1¼%
2602	Evergreen LSD (Fulton, Lucas)	.0200	2%
8001	Fairbanks LSD (Madison, Union)	.0100	1%
2903	Fairborn CSD (Clark, Greene, Montgomery)	.0050	½%
2304	Fairfield Union LSD (Fairfield, Hocking, Perry)	.0200	2%
7503	Fairlawn LSD (Shelby)	.0075	¾%
7504	Fort Loramie LSD (Darke, Shelby)	.0150	1½%
5406	Fort Recovery LSD (Darke, Mercer)	.0150	1½%
1903	Franklin Monroe LSD (Darke, Miami)	.0075	¾%
7202	Fremont CSD (Sandusky)	.0125	1¼%
2603	Gorham Fayette LSD (Fulton)	.0100	1%
1305	Goshen LSD (Clermont, Warren)	.0100	1%
2904	Greeneview LSD (Clinton, Fayette, Greene)	.0100	1%

(continued on next page)

School Districts With an Income Tax for 2014

Rev. 12/13

SD#	School District Name (and Counties)	Decimal Rate	Percent
	Traditional Tax Base School Districts (cont'd.)		
1904	Greenville CSD (Darke)	.0050	½%
7505	Hardin-Houston LSD (Shelby)	.0075	¾%
3302	Hardin Northern LSD (Hancock, Hardin)	.0175	1¾%
2004	Hicksville EVSD (Defiance)	.0150	1½%
5902	Highland LSD (Delaware, Morrow)	.0050	½%
3604	Hillsboro CSD (Highland)	.0100	1%
3501	Holgate LSD (Henry)	.0150	1½%
6903	Jennings LSD (Putnam)	.0075	¾%
4503	Johnstown-Monroe LSD (Delaware, Licking)	.0100	1%
6904	Kalida LSD (Putnam)	.0100	1%
3303	Kenton CSD (Hardin, Wyandot)	.0150	1½%
7204	Lakota LSD (Sandusky, Seneca, Wood)	.0150	1½%
6905	Leipsic LSD (Putnam)	.0075	¾%
3205	Liberty-Benton LSD (Hancock)	.0075	¾%
3502	Liberty Center LSD (Fulton, Henry)	.0175	1¾%
2306	Liberty Union-Thurston LSD (Fairfield)	.0175	1¾%
4506	Licking Valley LSD (Licking, Muskingum)	.0100	1%
4903	London CSD (Madison)	.0100	1%
0303	Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland)	.0125	1¼%
0905	Madison LSD (Butler)	.0050	½%
3206	McComb LSD (Hancock, Putnam, Wood)	.0150	1½%
1102	Mechanicsburg EVSD (Champaign, Madison)	.0150	1½%
8604	Millcreek-West Unity LSD (Williams)	.0100	1%
6906	Miller City-New Cleveland LSD (Putnam)	.0125	1¼%
0601	Minster LSD (Auglaize, Darke, Mercer Shelby)	.0100	1%
1905	Mississinawa Valley LSD (Darke)	.0175	1¾%
8802	Mohawk LSD (Crawford, Seneca, Wyandot)	.0100	1%
5903	Mount Gilead EVSD (Morrow)	.0075	¾%
6802	National Trail LSD (Darke, Preble)	.0175	1¾%
0602	New Bremen LSD (Auglaize, Mercer, Shelby)	.0100	1%
0603	New Knoxville LSD (Auglaize, Shelby)	.0125	1¼%
5708	New Lebanon LSD (Montgomery)	.0125	1¼%
3903	New London LSD (Ashland, Huron, Lorain)	.0100	1%
0907	New Miami LSD (Butler)	.0100	1%
7404	New Riegel LSD (Seneca)	.0150	1½%
4507	Newark CSD (Licking)	.0100	1%
5506	Newton LSD (Darke, Miami)	.0175	1¾%
8003	North Union LSD (Delaware, Union)	.0100	1%
5904	Northmor LSD (Marion, Morrow, Richland)	.0100	1%
8505	Northwestern LSD (Ashland, Wayne)	.0125	1¼%
3904	Norwalk CSD (Huron)	.0050	½%
4712	Oberlin CSD (Lorain)	.0200	2%
7405	Old Fort LSD (Sandusky, Seneca)	.0100	1%
8707	Otsego LSD (Henry, Lucas, Wood)	.0100	1%
6907	Ottawa-Glandorf LSD (Putnam)	.0050	½%
6908	Ottoville LSD (Paulding, Putnam)	.0075	¾%
6909	Pandora-Gilboa LSD (Allen, Putnam)	.0175	1¾%
5405	Parkway LSD (Auglaize, Mercer, Van Wert)	.0100	1%

SD#	School District Name (and Counties)	Decimal Rate	Percent
	Traditional Tax Base School Districts (cont'd.)		
3504	Patrick Henry LSD (Henry, Putnam, Wood)	.0175	1¾%
6302	Paulding EVSD (Paulding, Putnam)	.0100	1%
8708	Perrysburg EVSD (Wood)	.0050	½%
2604	Pettisville LSD (Fulton, Henry)	.0100	1%
2307	Pickerington LSD (Fairfield, Franklin)	.0100	1%
5507	Piqua CSD (Miami)	.0125	1¼%
7007	Plymouth-Shiloh LSD (Crawford, Huron, Richland)	.0100	1%
6804	Preble Shawnee LSD (Butler, Montgomery, Preble)	.0175	1¾%
2509	Reynoldsburg CSD (Fairfield, Franklin, Licking)	.0050	½%
3304	Ridgemont LSD (Hardin, Logan)	.0175	1¾%
3305	Riverdale LSD (Hancock, Hardin, Wyandot)	.0100	1%
4604	Riverside LSD (Logan, Shelby)	.0200	2%
7507	Russia LSD (Darke, Shelby)	.0075	¾%
7406	Seneca East LSD (Huron, Seneca)	.0100	1%
7008	Shelby CSD (Richland)	.0100	1%
3905	South Central LSD (Huron, Richland)	.0125	1¼%
1205	Southeastern LSD (Clark, Greene)	.0100	1%
4510	Southwest Licking LSD (Fairfield, Licking)	.0075	¾%
0209	Spencerville LSD (Allen, Auglaize, Van Wert)	.0100	1%
5010	Springfield LSD (Mahoning)	.0100	1%
8607	Stryker LSD (Williams)	.0150	1½%
2606	Swanton LSD (Fulton, Lucas)	.0075	¾%
0909	Talawanda CSD (Butler, Preble)	.0100	1%
1103	Triad LSD (Champaign, Logan, Union)	.0150	1½%
1906	Tri-Village LSD (Darke)	.0150	1½%
6805	**Twin Valley Community LSD (Preble)**	**.0150**	**1½%**
7106	Union-Scioto LSD (Ross)	.0050	½%
1510	United LSD (Columbiana)	.0050	½%
8803	Upper Sandusky EVSD (Crawford, Marion, Wyandot)	.0125	1¼%
3306	Upper Scioto Valley LSD (Auglaize, Hardin, Logan)	.0050	½%
5713	Valley View LSD (Montgomery, Preble)	.0125	1¼%
8104	Van Wert CSD (Van Wert)	.0100	1%
3208	Vanlue LSD (Hancock, Seneca, Wyandot)	.0100	1%
1907	Versailles EVSD (Darke, Shelby)	.0100	1%
0605	Wapakoneta CSD (Auglaize)	.0075	¾%
6303	Wayne Trace LSD (Paulding, Putnam, Van Wert)	.0125	1¼%
0606	Waynesfield-Goshen LSD (Allen, Auglaize, Logan)	.0100	1%
4715	Wellington EVSD (Huron, Lorain)	.0100	1%
1105	**West Liberty-Salem LSD (Champaign, Logan)**	**.0175**	**1¾%**
3906	Western Reserve LSD (Erie, Huron)	.0125	1¼%
1404	Wilmington CSD (Clinton, Greene)	.0100	1%
3122	Wyoming CSD (Hamilton)	.0125	1¼%
2906	Xenia Community CSD (Greene, Warren)	.0050	½%
2907	Yellow Springs EVSD (Clark, Greene)	.0100	1%