



Jonathan Alder Local School District

Financial Advisory Council- *“Communication, Stewardship and Community Perspective”*
Central Office Board Room (228) *Wednesday, June 1, 2016 (7:00-8:00 pm)*

I. Welcome

II. Five Year-Forecast & Assumptions

a. Key Assumptions and Notes

- i. Revenue
- ii. Expenditures
- iii. Other Financing Issues
- iv. District Insurance Plan

b. Considerations

- i. Other: www.ohiocheckbook.com
- ii. Bond Refunding
- iii. Monroe Roof Settlement
- iv. District Insurance/Health Plan
- v. Enrollment, Staffing & District avg. class sizes

III. Establishing Priorities

- a. Summer Projects (building & grounds)
- b. Transportation
- c. Athletics
- d. Technology

IV. Expanding Opportunities for Students

- a. All Day Every Day Kindergarten
- b. 21st Century Grants
- c. Tolles Partnerships
- d. Technology Integration
- e. JA Community Support Coalition (social-emotional- mental health)

V. Schedule Next Meeting:

“... striving to provide the opportunity, flexibility and accessibility our students need to achieve, compete and succeed.”

(Handouts)

- ✓ JALSD Five Year Forecast
- ✓ 2015 CUPP Report
- ✓ District Avg. Class Size
- ✓ District Insurance/Health Plan History
- ✓ JA Levy History
- ✓ Ohio Auditor of State Award
- ✓ ODE Momentum Award Letter
- ✓ Columbus Business First Article

http://www.bizjournals.com/columbus/news/2016/03/15/school-report-cards-which-districts-spend-the-most.html?ana=e_colum_bn_newsalert&u=vweE4OjIS4nYvIEC1rkiLeK176M&t=1458064415&j=71427922

District Cash Reserve Guideline: *“In efforts to preserve and strengthen the district’s financial stability while demonstrating solid financial planning, stewardship and alignment to our student’s needs, it is necessary to grow and maintain a Cash Operating Reserve Balance of two (2) months. If the district’s Cash Operating Reserve Balance is at or below a one (1) month average, the administration may take appropriate action which may include, but is not limited to, freezing and or reducing the district’s budget.”*

JA Financial Advisory Council
Established October 2014

“... striving to provide the opportunity, flexibility and accessibility our students need to achieve, compete and succeed.”

Jonathan Alder Local School District

Madison County

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years ended June 30, 2013, 2014, and 2015 Actual
Forecasted Fiscal Years 2016, 2017, 2018, 2019, and 2020

	Actual				Average Change	Forecasted				
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015			Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
Revenues										
1 010 General Property Tax (Real Estate)	\$5,350,663	\$5,390,823	\$5,933,123	5.4%	\$6,202,216	\$6,304,420	\$6,430,886	\$6,527,350	\$6,625,260	
1 020 Tangible Personal Property Tax	222,439	233,254	244,178	4.8%	284,178	269,461	274,850	280,347	283,151	
1 030 Income Tax	2,076,438	2,166,278	2,368,569	6.8%	3,415,979	3,600,128	3,672,131	3,745,573	3,820,485	
1 035 Unrestricted Grants-in-Aid	6,783,721	7,264,562	7,280,738	3.7%	8,076,000	7,800,000	7,800,000	7,800,000	7,800,000	
1 040 Restricted Grants-in-Aid	9,306	10,973	26,475	79.6%	25,375					
1 045 Restricted Federal Grants-in-Aid - Education Jobs	114,974			0.0%						
1 050 Property Tax Allocation	719,133	710,079	764,774	3.2%	822,423	801,357	809,370	817,464	825,639	
1 060 All Other Revenues	983,488	1,150,138	1,281,380	14.2%	1,401,000	1,163,826	1,174,830	1,166,378	1,198,240	
1 070 Total Revenues	16,260,160	16,926,105	17,897,237	4.9%	20,229,171	19,939,192	20,161,867	20,357,110	20,552,775	
Other Financing Sources										
2 010 Proceeds from Sale of Notes	0	0	0	0.0%						
2 020 State Emergency Loans and Advancements (Approved)	0	0	0	0.0%						
2 040 Operating Transfers-In	0	390,000		0.0%						
2 050 Advances-In	0			0.0%						
2 060 All Other Financing Sources	535	61,735	91,093	5743.4%						
2 070 Total Other Financing Sources	535	451,735	91,093	42128.3%						
2 080 Total Revenues and Other Financing Sources	16,260,695	17,377,840	17,988,330	5.2%	20,229,171	19,939,192	20,161,867	20,357,110	20,552,775	
Expenditures										
3 010 Personal Services	10,328,350	9,630,476	9,597,150	-3.6%	10,393,600	10,922,344	11,399,237	11,853,235	12,386,830	
3 020 Employees' Retirement/Insurance Benefits	3,872,309	3,982,621	3,893,425	-2.2%	3,798,253	4,207,902	4,489,145	4,760,349	5,015,349	
3 030 Purchased Services	1,807,872	2,242,347	2,312,356	13.6%	2,585,347	2,483,942	2,532,660	2,583,313	2,634,979	
3 040 Supplies and Materials	586,230	480,764	607,695	4.2%	679,295	700,274	721,882	744,139	766,463	
3 050 Capital Outlay	122,920	34,371	89,284	43.9%	180,000	400,000	175,000	175,000	175,000	
3 060 Intergovernmental	0	0	0	0.0%						
Debt Service:										
4 010 Principal-All (Historical Only)	0	0	0	0.0%						
4 020 Principal-Bus Notes	0	85,000	87,000	0.0%	89,000					
4 030 Principal-State Loans	0	0	0	0.0%						
4 040 Principal-State Advancements	0	0	0	0.0%						
4 050 Principal-HB 264 Loans	0	0	0	0.0%						
4 055 Principal-Other	0	0	0	0.0%						
4 060 Interest and Fiscal Charges	0	5,502	3,784	0.0%	5,000					
4 300 Other Objects	588,615	332,923	270,323	-31.1%	302,910	311,997	321,358	330,997	340,927	
4 500 Total Expenditures	17,306,296	16,794,004	16,661,017	-1.9%	18,043,405	19,026,459	19,639,280	20,447,033	21,319,348	
Other Financing Uses										
5 010 Operating Transfers-Out	681	111		-91.9%	390,000					
5 020 Advances-Out				0.0%						
5 030 All Other Financing Uses		10,306	10,056	0.0%	80,300					
5 040 Total Other Financing Uses	681	10,417	10,056	713.1%	470,300					
5 050 Total Expenditures and Other Financing Uses	17,306,977	16,804,421	16,671,073	-1.8%	18,513,705	19,026,459	19,639,280	20,447,033	21,319,348	
6 010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	1,046,282-	573,419	1,317,257	-12.5%	1,715,466	912,733	522,587	89,923-	766,573-	
7 010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	1,160,743	114,461	687,880	205.4%	2,005,137	3,720,603	4,633,336	5,155,923	5,066,000	
7 020 Cash Balance June 30	114,461	687,880	2,005,137	346.2%	3,720,603	4,633,336	5,155,923	5,066,000	4,299,427	
8 010 Estimated Encumbrances June 30	30,149	114,702	110,202	138.3%	100,000	100,000	100,000	100,000	100,000	
Reservation of Fund Balance										
9 010 Textbooks and Instructional Materials				0.0%						
9 020 Capital Improvements				0.0%						
9 030 Budget Reserve				0.0%						
9 040 DPIA				0.0%						
9 045 Fiscal Stabilization										
9 050 Debt Service				0.0%						
9 060 Property Tax Advancements				0.0%						
9 070 Bus Purchases				0.0%						
9 080 Subtotal	0	0	0	0.0%						
10 010 Fund Balance June 30 for Certification of	84,312	573,178	1,894,935	405.2%	3,620,603	4,533,336	5,055,923	4,968,000	4,199,427	
Revenue from Replacement/Renewal Levies										
11 010 Income Tax - Renewal				0.0%						
11 020 Property Tax - Renewal or Replacement	0	0		0.0%						
11 300 Cumulative Balance of Replacement/Renewal Levies	0	0	0	0.0%						
12 010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	84,312	573,178	1,894,935	405.2%	3,620,603	4,533,336	5,055,923	4,968,000	4,199,427	
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	0	0.0%						
14 010 Revenue from Future State Advancements				0.0%						
15 010 Unreserved Fund Balance June 30	84,312	573,178	1,894,935	405.2%	3,620,603	4,533,336	5,055,923	4,968,000	4,199,427	
ADM Forecasts										
20 010 Kindergarten - October Count				0.0%	150	150	150	150	150	
20 015 Grades 1-12 - October Count				#REF!	2080	2080	2080	2080	2080	
Disclosure Items										
21 010 Personal Services - Educational jobs										
21 020 Retirement/Insurance - SFSF										
21 030 Purchased Services - SFSF/Educational Jobs										
21 040 Supplies and Materials - SFSF										
21 050 Capital Outlay - SFSF										
21 060 Total Expenditures - Educational Jobs										

See accompanying summary of significant forecast assumptions and accounting policies
Includes: General fund, Emergency Levy fund, DPIA fund, Textbook fund and any portion of Debt Service fund related to General fund debt

Key Assumptions and Notes to Forecast

Revenues

- No reduction in CAUV (farmland) values
- Slow property valuation growth of 1-2%
- No significant change in State funding (This is still the biggest?)
- No significant increase in vouchers or scholarships
- No change in open enrollment (Proposal to eliminate in 2017) Approx. \$673,000 loss
- No significant change in regular enrollment
- Inflationary Income Tax growth 1-2%

Expenditures

- Competitive inflationary Salaries and Wages (Approx. 4% total growth)
- Health Insurance increasing at 8% (Current national trend)
- No Insurance premium Holidays
- 1 Additional position (Social Worker)
- Inflationary increases (3%) in supplies and services

Summary

The district's financial condition continues to improve at an acceptable pace. 2014 ½% earned income tax levy, CAUV increase, 21st Century grant, insurance premium holidays, as well as medical insurance change to a purchasing group has added to the improved current and projected financial condition.

Good Financial stability is projected for the next 4 years of forecast, with cash reserves in the 2-3 month range.

**Ohio Department Of Education
Office of School Options and Finance**

District Profile Report For City, Exempted Village And Local Scho
Jonathan Alder Local SD, Madison
48264

	Jonathan Alder Local SD, Madison	Similar District Average	Statewide average of Local, E.V., & City Districts
A - Demographic Data:			
1 School District Area Square Mileage (FY15)	109.00	67.62	67.80
2 District Pupil Density (FY15)	19.27	29.38	41.72
3 Total Average Daily Membership (FY15)	2,100.49	1,986.48	2,828.58
4 Total Year-End Enrollment (FY15)	2,122.97	1,929.88	2,574.28
5 Asian Students As % Of Total (FY15)	0.48%	0.79%	2.13%
6 Pacific Islander Students as % Of Total (FY15)	0.00%	0.04%	0.07%
7 Black Students As % Of Total (FY15)	0.60%	0.98%	14.20%
8 American Indian/Alaskan Native Students As % Of Total (FY15)	0.16%	0.15%	0.12%
9 Hispanic Students As % Of Total (FY15)	2.97%	1.86%	4.76%
10 White Students As % Of Total (FY15)	93.79%	93.78%	74.17%
11 Multiracial Students As % Of Total (FY15)	2.00%	2.40%	4.55%
12 % Of Students In Poverty (FY15)	26.64%	28.07%	47.53%
13 % Of Students With Limited English Proficiency (FY15)	1.49%	0.59%	2.81%
14 % Of Students With Disability (FY15)	11.15%	11.27%	14.10%
B - Personnel Data:			
15 Classroom Teachers' Average Salary (FY15)	\$53,875.96	\$54,499.03	\$56,747.78
16 % Teachers With 0-4 Years Experience (FY15)	51.16%	27.27%	25.52%
17 % Teachers With 4-10 Years Experience (FY15)	19.38%	18.10%	18.51%
18 % Teachers With 10+ Years Experience (FY15)	29.46%	54.62%	54.99%
19 FTE Number Of Administrators (FY15)	10.00	12.54	18.48
20 Administrators' Average Salary (FY15)	\$74,400.70	\$72,975.10	\$73,983.61
21 Pupil Administrator Ratio (FY15)	203.17	153.20	152.80
C - Property Valuation And Tax Data:			
22 Assessed Property Valuation Per Pupil (TY14 [FY16])	\$165,694.53	\$154,075.11	\$141,304.86
23 Res & Agr Real Property Valuation As % Of Total (TY14 [FY16])	85.36%	82.54%	73.99%
24 All Other Real Property Valuation As % Of Total (TY14 [FY16])	12.22%	11.23%	20.80%
25 Public Utility Tangible Value As % Of Total (TY14 [FY16])	2.42%	6.23%	5.21%
26 Business Valuation As % Of Total (TY14 [FY16])	14.64%	17.46%	26.01%
27 Per Pupil Revenue Raised By One Mill Property Tax (TY14 [FY16])	\$165.69	\$154.08	\$141.30
28 Total Property Tax Per Pupil (TY14 [FY16])	\$3,665.44	\$4,726.99	\$5,489.35
29 Rollback & Homestead Per Pupil (FY15)	\$482.67	\$589.14	\$639.89
30 OSFC 3-Year Adjusted Valuation Per Pupil (FY16)	\$154,915.84	\$154,306.95	\$142,240.42
31 District Ranking Of OSFC Valuation Per Pupil (FY16)	424	NA	NA
32 Median Income (TY13)	\$38,851.00	\$36,997.00	\$32,873.00
33 Average Income (TY13)	\$64,328.00	\$57,241.50	\$70,871.00
D - Local Effort Data:			
34 Current Operating Millage Including JVS Mills (TY14 [FY16])	30.80	46.30	49.74
35 Effective Class 1 Millage Including JVS Mills (TY14 [FY16])	21.60	29.87	30.95
36 Effective Class 2 Millage Including JVS Mills (TY14 [FY16])	24.05	31.85	35.63
37 School Inside Millage (TY14 [FY16])	5.00	4.60	4.48
38 School District Income Tax Per Pupil (FY15)	\$1,110.19	\$1,396.73	\$1,266.99
39 Local Tax Effort Index (FY15)	0.9043	0.9649	1.0000
E - Expenditure Per Pupil Data:			
40 Administration Expenditure Per Pupil (FY15)	\$1,099.15	\$1,205.96	\$1,441.92
41 Building Operation Expenditure Per Pupil (FY15)	\$1,878.16	\$1,845.31	\$2,094.80
42 Instructional Expenditure Per Pupil (FY15)	\$4,759.31	\$5,512.31	\$6,394.03
43 Pupil Support Expenditure Per Pupil (FY15)	\$423.65	\$479.68	\$640.36
44 Staff Support Expenditure Per Pupil (FY15)	\$295.62	\$263.72	\$413.73
45 Total Expenditure Per Pupil (FY15)	\$8,455.88	\$9,306.98	\$10,984.86
F - Revenue By Source Data:			
46 State Revenue Per Pupil (FY15)	\$3,823.69	\$4,618.25	\$5,756.27
47 State Revenue As % Of Total (FY15)	40.01%	42.07%	44.11%
48 Local Revenue Per Pupil (FY15)	\$4,024.66	\$4,765.87	\$5,413.90
49 Local Revenue As % Of Total (FY15)	42.12%	43.42%	41.49%
50 Other Non-Tax Revenue Per Pupil (FY15)	\$1,051.55	\$1,063.72	\$927.55
51 Other Non-Tax Revenue As % of Total (FY15)	11.00%	9.69%	7.11%
52 Federal Revenue Per Pupil (FY15)	\$656.45	\$528.71	\$951.40
53 Federal Revenue As % Of Total (FY15)	6.87%	4.82%	7.29%
54 Total Revenue Per Pupil (FY15)	\$9,556.35	\$10,976.55	\$13,049.12
55 Total Formula Funding Per Pupil (FY15)	\$3,651.21	\$3,580.20	\$3,451.54
56 Total Formula Funding As % Of Income Tax Liability (FY15)	82.76%	80.00%	75.61%
G - District Financial Status From Five Year Forecast Data:			
57 Salaries As % Of Operating Expenditures (FY15)	57.39%	55.32%	53.49%
58 Fringe Benefits As % Of Operating Expenditures (FY15)	23.42%	22.10%	21.29%
59 Purchased Services As % Of Operating Expenditures (FY15)	13.83%	16.61%	20.20%
60 Supplies & Materials As % Of Operating Expenditures (FY15)	3.32%	3.89%	3.18%
61 Other Expenses As % Of Operating Expenditures (FY15)	2.03%	2.08%	1.83%

PROJECTED District Avg. Class Size/Student Teacher Ratios

Projected 2016-2017	Core Classroom Teachers	Students	District Avg. Class Size	
PK		50		PK
K	9	150	16.6	K
1	8	142	17.7	1
2	8	174	21.7	2
3	8	174	21.7	3
4	8	173	21.6	4
5	7	188	26.85	5
6	8	194	24.25	6
7	6.5	180	27.6	7
8	6.5	178	27.3	8
9		183		9
10		170		10
11		162		11
12		171		12
Total		2289		

2016-17 projection	Special Ed. Students (*not including speech)	Teachers- IS	case load (**16 maximum)	
Monroe	25	2.5	10	
PCES	33	3	11	
Canaan	47	3.5	13.4	
JAJH	34	3	11.3	
JAHS	44	3.5	12.5	HS Case Load (**24 maximum)
Total	183			

Class Size Caps

25:1 for K-2

28:1 for 3-6

168 total - for 7-12

MES	2016	PCES	total
42/3=14	KInd.	108/6=18	150
37/3=12.3	1st	105/5=21	142
55/3=18.3	2nd	119/6=19.8	174
49/2=24.5	3rd	125/6=20.8	174
50/2=25	4th	123/6=20.5	173

Students/#Gen. Ed. Classroom Teachers= Avg. Class Size

DISTRICT INSURANCE/HEALTH PLAN HISTORY

Calendar Year	Provider	Self-Insured Fund Balance	plus/minus	Premium Holiday
2011	Anthem	\$200,000.00	21%	--
2012	Anthem	\$506,693.00	-6.20%	--
2013	Anthem	\$867,354.00	22%	--
2014	Anthem	\$1,062,089.00	4.50%	December 2014
2015	Medical Mutual	\$1,256,795.00	-6.00%	December 2015
May 2016	Medical Mutual	\$1,488,000.00	2.50%	
				National Avg. 10-11%

**District Pays 80%- Employee Pays 20%*

Jonathan Alder LSD

INSURER	United Healthcare	Anthem	Anthem	Anthem	Anthem	Medical Mutual (OSBC)	Medical Mutual (OSBC)						
CAL YEAR	2010 with HRA	2011	2012	2013	2014	2015	2016						
Employee Only	\$491.11	19.70%	\$587.66	-6.20%	\$551.33	22.00%	\$672.62	4.50%	\$702.89	-6.00%	\$660.71	2.50%	\$677.23
Employee & Spouse	\$1,017.59	20.20%	\$1,222.76	-6.50%	\$1,142.67	22.00%	\$1,394.06	4.50%	\$1,456.80	-6.00%	\$1,369.39	2.50%	\$1,403.62
Employee & Child(ren)	\$954.31	19.20%	\$1,137.29	-6.30%	\$1,065.67	22.00%	\$1,300.12	4.50%	\$1,358.62	-6.00%	\$1,277.11	2.50%	\$1,309.04
Employee & Family	\$1,264.31	22.90%	\$1,553.72	-7.30%	\$1,440.67	22.00%	\$1,757.61	4.50%	\$1,836.70	-6.00%	\$1,726.50	2.50%	\$1,769.66

One Month Premim H One Month Premim Holiday

024 FY Balance

6/30/2011**	\$711,164.58
7/1/2011-6/30/2012	\$506,693.14
7/1/2012-6/30/2013	\$867,354.80
7/1/2013-6/30/2014	\$1,062,089.63
7/1/2014-6/30/2015	\$1,256,795.99
as of 5/2016	\$1,488,000.00

Jonathan Alder Levy History

TYPE	DATE	AMOUNT	PERIOD	RESU LT	FOR	AGAINST
Operating	11-5-68	4.2 Renov. 3.5 add.	Cont.	Passed	1016	813
Operating	12-9-69	3.0 mills	Cont.	Passed	472	394
Operating	11-4-69	3.0	Cont.	Failed	621	718
Operating	11-2-71	6.5	Cont.	Passed	985	523
Perm. Imp.	11-6-73	1.0	5 years	Failed	717	883
Perm. Imp.	05-7-74	1.0	5 years	Failed	460	490
Perm. Imp.	11-4-75	1.0	5 years	Failed	787	930
Perm. Imp.	11-2-76	1.0	3 years	Passed	1244	947
Bond	06-6-78	7.2 new	21 years	Failed	533	741
Bond	11-7-78	7.2 new	21 years	Failed	217	355
Perm. Imp.	05-1-79	2.4 new	5 years	Passed	419	280
Operating	11-6-79	3.2	Cont.	Passed	719	627
Income Tax	11-2-82	1% new	Cont.	Failed	918	1088
Operating	02-8-83	7.7 new	Cont.	Failed	369	738
Perm. Imp.	11-5-84	2.4 renewal	5 years	Passed		
Operating	May, 1985	8.8 new	5 years	Passed	491 (51%)	474
Perm. Imp.	Feb., 1989	2.4 renewal	5 years	Passed	395 (55%)	323
Operating	May, 1990	8.8 renewal	5 years	Passed	763 (66%)	384
Perm. Imp.	Feb., 1994	2.4 renewal	5 years	Passed	378 (52%)	355
Operating	Feb., 1995	8.5 replacement	5 years	Failed	339	347 (50.5%)
Operating	May, 1995	8.5 replacement (1.4 mills new)	5 years	Passed	892 (57%)	686
Perm. Imp.	Feb., 1999	2.4 renewal	5 years	Passed	544 (77%)	158
Operating	March, 2000	8.5 renewal	5 years	Passed	1200 (68%)	567
Bond	May, 2002	8.9 new	28 years	Passed	1176 (54%)	1002
Perm. Imp.	May, 2004	2.4 renewal	5 years	Passed	1251 (64%)	716
Operating	Nov., 2005	0.5% income tax -new	5 years	Failed	1334	1589 (54%)
Operating	Feb., 2006	0.5% income tax - new	5 years	Failed	683	989 (59%)
Operating	Aug., 2006	5.9 mill emergency - new	5 years	Failed	1195	1365 (53%)
Operating	Nov., 2006	¾ % Earned Income tax- New	5 years	Passed	2,439 (57%)	1,832
Perm Imp.	May, 2009	2.4 renewal	Permanent	Passed	641 (62%)	395 (38%)
Operating	May, 2011	¾ % earned income tax- renewal	5 years	Passed	1,621 (70%)	734
Operating	May, 2014	½% Earned Income tax- New	7 years	Passed	1071 (52%)	1012
Operating	March 2016	¾ % earned income tax- renewal	10 years	Passed	2293 (64%)	1280 (36%)



OFFICE OF THE AUDITOR
DAVE YOST

OHIO AUDITOR OF STATE AWARD


Presented to

Jonathan Alder Local School District

This award is presented for exemplary financial reporting in accordance with Generally Accepted Accounting Principles (GAAP) for the year 2015.

The citizens you represent are well-served by your effective and accountable financial practices.




Dave Yost, Auditor of State



John R. Kasich, *Governor*
Tom Gunlock, *President*, State Board of Education
Dr. Lonny J. Rivera, *Interim Superintendent of Public Instruction*

May 16, 2016

Gary L. Chapman, Superintendent
Jonathan Alder Local
9200 US Route 42 S
Plain City, OH 43064



Dear Superintendent Chapman:

Congratulations! It's my honor to inform you that Ohio's State Board of Education has granted Jonathan Alder Local one of its first annual Momentum Awards. The Momentum Award recognizes districts that have received A's on every value-added measure included on Ohio's school and district report cards. For your students, you are keeping the learning momentum high.

As one of the first winners of this award, you are part of an elite group of districts that are supporting the academic growth of students from every background and ability level. Your report card for the 2014-2015 school year showed that your district ensured that its pupils received a year's worth of academic growth in reading and mathematics. This is especially commendable when you are operating many different schools that undoubtedly have different student populations with different needs.

Members of the State Board congratulate you on recruiting and motivating the high-quality school leaders and school staffs that are necessary to achieve what your district has. Please convey our thanks to your teachers, support staff and parents for believing that every child can be academically successful and committing to make sure that every child is.

Your district is a wonderful example for all Ohio school districts.

Sincerely,

A handwritten signature in black ink, appearing to read "Thomas W. Gunlock".

Thomas Gunlock
President
State Board of Education

From the Columbus Business First:

<http://www.bizjournals.com/columbus/news/2016/03/15/school-report-cards-which-districts-spend-the-most.html>

School report cards: Which districts spend the most on students?

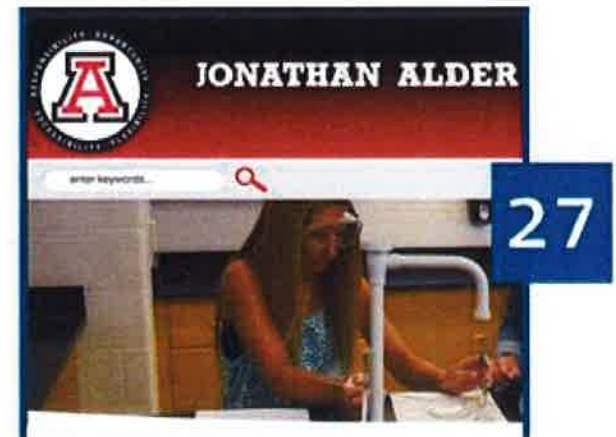
Mar 15, 2016, 12:07pm EDT Updated: Mar 15, 2016, 12:13pm EDT

Jonathan Alder Local School District is last in our ranking of 27 local districts in terms of how much it spends per student, but the district in Plain City is also No. 1 for return on investment for taxpayers: It's one of just nine local districts that are among the 20 percent of Ohio districts with the highest academic performance scores.

When the **Ohio Department of Education** released new school report cards this year, we ranked local districts by ACT scores and graduation rates. You can find those rankings [here](#) and [here](#).

Now we're looking at the districts to see how much they invest in their students.

Click on the slideshow to see the districts that spend the most and to find out which ones are the top academic performers.



We also show you the percentage of those funds used for classroom instruction and how each district compares with others of similar size for percentage spent on instruction.

The Worthington City School District was the only one among the top five not to be among the 20 percent of districts with the highest academic performance index scores. Taxpayers who fund the Olentangy Local School District can rest easy – it's among the bottom 10 in spending but is an elite academic performer.

Notes:

This ranking shows how much is spent on average on each student for the 2014-2015 academic year. The state average is \$9,228, and \$6,211 of that is spent on classroom instruction, or 67.4 percent. Non-classroom expenditures include things like paying for the school administration, student transportation and foodservice operations.

In the comparison category, a rank of 1 indicates the highest percentage spent on classroom instruction.

The performance index score answers the question: How many students passed the state test? We've ranked the same districts we ranked for ACT scores and graduation rates. The list isn't inclusive of every school district in Franklin and surrounding counties.

Hamilton Local, Jonathan Alder and Newark were among 20 percent of districts with the lowest spending per pupil in the state.

Laura Newpoff

Assistant Managing Editor-Digital
Columbus Business First

