

Lakota Local School District (Butler Co.)



Trend Comparison Data Through FY16

- ⇒ Comparison with Selected Peer Group Districts
- ⇒ Comparison with ODE Designated Similar Districts

Know Your District's Numbers Report
In Collaboration With



**Lakota Local School District (Butler Co.)
FY 2016 Financial and Student Trend Comparison Report**

Table of Contents

	Page
I: Methodology	4
A: Overview	4
B: District Benchmarks	5
C: Data Sources	5
D: Notes	9
II: Financial Metrics and Benchmarking - Ending Cash Measures	10
A: Five Year Forecast Analysis	10
B: Revenues Per Pupil	11
C: Expenditures Per Pupil	13
III: Key Expenditure Area Growth - Teacher Salary and Resident Income	16
IV: Key Student Outcomes -- Historical Composite Performance Data	20
V: Return on Investment Figures	23
A: Based on Performance Index Percentage	23
B: Based on Percent of Indicators Met	24
C: Based on Value Added Gain Index	25
D: Based on Graduation Rate	26
VI: Detailed Student Outcome Data from ODE Tests	27
A: Value Added Subgroups	27
B: Reading	28
C: Math	30
D: 11th Grade and End of Course, Reading and Math	32
E: Science	34
F: Social Studies	35
Appendix I	36
Five Year Forecast, October 2016	
Appendix II	37
ODE Report Card, FY 2016	
Appendix III	38
Calculating District Effectiveness	
Appendix IV	39
Data Sources	

Lakota Local School District (Butler Co.)

FY 2016 Fiscal and Student Trend Comparison Report

List of Figures

I: Methodology

A: Overview

Figure I-1 Ohio Average Expenditure Growth, 2001-2016

B: District Benchmarks

C: Data Sources

Figure I-2 District Similar Districts
Figure I-3 District Peer Districts
Figure I-4 Average Daily Membership
Figure I-5 Average Daily Membership Growth, 2001-2016

D: Notes

II: Financial Metrics and Benchmarking - Ending Cash Measures

A: Five Year Forecast Analysis

Figure II-1 Revenues and Expenditures
Figure II-2 Excess/Expenditures (%)
Figure II-3 Ending Cash Balance (\$)
Figure II-4 True Days Cash

B: Revenues Per Pupil

Figure II-5 Revenues Per Pupil (\$)
Figure II-6 Growth in Revenues Per Pupil, 2001-2016
Figures II-7 and 10 Revenues Per Pupil, Federal, (\$) and (%)
Figures II-8 and 11 Revenues Per Pupil, State, (\$) and (%)
Figures II-9 and 12 Revenues Per Pupil, Local, (\$) and (%)

C: Expenditures Per Pupil

Figure II-13 Expenditures Per Pupil (\$)
Figure II-14 Growth in Expenditures Per Pupil, 2001-2016
Figures II-15 and 18 EPP, Instruction, (\$) and (%)
Figures II-16 and 19 EPP, Administration, (\$) and (%)
Figures II-17 and 20 EPP, Operations Support, (\$) and (%)
Figures II-21 and 23 EPP, Pupil Support, (\$) and (%)
Figures II-22 and 24 EPP, Staff Support, (\$) and (%)

III: Key Expenditure Area Growth -- Teacher Salary and Resident Income

Figure III-1 Average Teacher Salary, (\$)
Figure III-2 Median Resident Income, (\$)
Figure III-3 Growth in Average Teacher Salary, (%)
Figure III-4 Growth in Median Resident Income, (%)
Figure III-5 Projected Salaries Growth, 2014-2021
Figure III-6 Projected Benefits Growth, 2014-2021
Figure III-7 Students Per Teacher
Figure III-8 Growth in Students Per Teacher

IV: Key Student Outcomes -- Historical Composite Performance Data

Figure IV-1 Performance Index Percentage
Figure IV-2 Percent of Indicators Met
Figure IV-3 4-Year Graduation Rate
Figure IV-4 ACT Percentile
Figure IV-5 Value Added Gain Index, All Students, Composite
Figure IV-6 Value Added Gain Index, All Students, Reading
Figure IV-7 Value Added Gain Index, All Students, Math

V: Return on Investment Figures

A: Based on Performance Index Percentage

Figure V-1 ROI, Performance Index Percentage per EPP
Figure V-2 Performance Index Percentage
Figure V-3 EPP

B: Based on Percent of Indicators Met

Figure V-4 ROI, Percent of Indicators Met per EPP
Figure V-5 Percent of Indicators Met
Figure V-6 EPP

C: Based on Value Added Gain Index

Figure V-7 ROI, Value Added Gain Index
Figure V-8 Value Added Gain Index
Figure V-9 EPP

D: Based on Graduation Rate

Figure V-10 ROI, 4-Year Graduation Rate
Figure V-11 4-Year Graduation Rate
Figure V-12 EPP

Lakota Local School District (Butler Co.)

FY 2016 Fiscal and Student Trend Comparison Report

List of Figures (cont'd)

VI: Detailed Student Outcomes from ODE Tests

A: Value Added Subgroups

- Figure VI-1 Value Added Gain Index, All Gifted Students
- Figure VI-2 Value Added Gain Index, Students with Disabilities
- Figure VI-3 Value Added Gain Index, Students in the Lowest 20%

B: Reading

- Figure VI-4 Reading, 3rd Grade, % Proficient or Better
- Figure VI-5 Reading, 4th Grade, % Proficient or Better
- Figure VI-6 Reading, 5th Grade, % Proficient or Better
- Figure VI-7 Value Added, 4th Grade Reading
- Figure VI-8 Value Added, 5th Grade Reading
- Figure VI-9 Reading, 6th Grade, % Proficient or Better
- Figure VI-10 Reading, 7th Grade, % Proficient or Better
- Figure VI-11 Reading, 8th Grade, % Proficient or Better
- Figure VI-12 Value Added, 6th Grade Reading
- Figure VI-13 Value Added, 7th Grade Reading
- Figure VI-14 Value Added, 8th Grade Reading

C: Math

- Figure VI-15 Math, 3rd Grade, % Proficient or Better
- Figure VI-16 Math, 4th Grade, % Proficient or Better
- Figure VI-17 Math, 5th Grade, % Proficient or Better
- Figure VI-18 Value Added, 4th Grade Math
- Figure VI-19 Value Added, 5th Grade Math
- Figure VI-20 Math, 6th Grade, % Proficient or Better
- Figure VI-21 Math, 7th Grade, % Proficient or Better
- Figure VI-22 Math, 8th Grade, % Proficient or Better
- Figure VI-23 Value Added, 6th Grade Math
- Figure VI-24 Value Added, 7th Grade Math
- Figure VI-25 Value Added, 8th Grade Math

D: 11th Grade and End of Course, Reading and Math

- Figure VI-26 Reading, 11th Grade, & Proficient or Better
- Figure VI-27 Writing, 11th Grade, & Proficient or Better
- Figure VI-28 Language Arts I, % Proficient or Better
- Figure VI-29 Language Arts II, % Proficient or Better
- Figure VI-30 K-3 Literacy, %
- Figure VI-31 Math, 11th Grade, & Proficient or Better
- Figure VI-32 Algebra I, & Proficient or Better
- Figure VI-33 Geometry, % Proficient or Better
- Figure VI-34 Integrated Math I, % Proficient or Better
- Figure VI-35 Integrated Math II, & Proficient or Better

E: Science

- Figure VI-36 Science, 5th Grade, % Proficient or Better
- Figure VI-37 Science, 8th Grade, % Proficient or Better
- Figure VI-38 Science, 11th Grade, % Proficient or Better
- Figure VI-39 Physical Science, % Proficient or Better
- Figure VI-40 Biology, % Proficient or Better

F: Social Studies

- Figure VI-41 Social Studies, 6th Grade, % Proficient or Better
- Figure VI-42 Social Studies, 8th Grade, % Proficient or Better
- Figure VI-43 Social Studies, 11th Grade, % Proficient or Better
- Figure VI-44 Government, % Proficient or Better
- Figure VI-45 History, % Proficient or Better

Appendix I

Five Year Forecast, October 2016

Appendix II

ODE Report Card, FY 2016

Appendix III

Calculating District Effectiveness

Appendix IV

Data Sources



I: Methodology

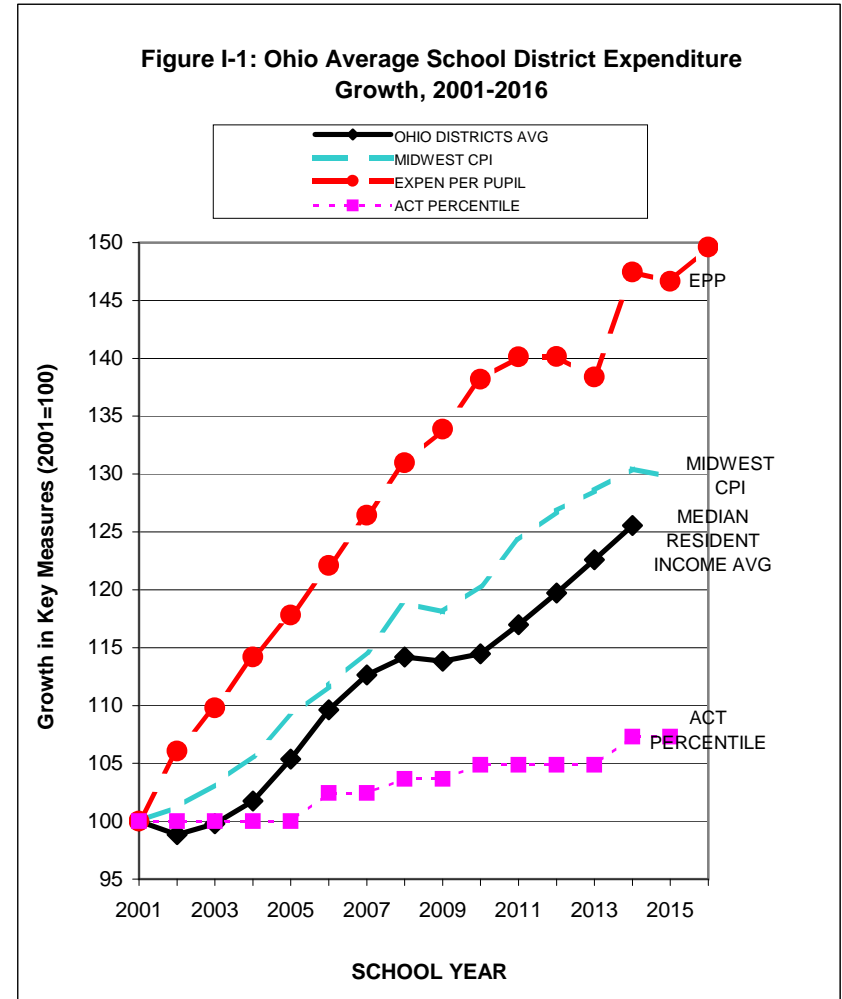
A. Overview

Through FY 2016, Ohio school districts continued to face the challenge of providing the best educational environment for their students while demonstrating good stewardship of their resident-taxpayers dollars.

As presented in Figure I-1, the historical statewide trend in per pupil expenditures from FY01 through FY16 (15 years) or an average of 3.3% per year, has increased (49%), exceeding both inflation (30%) and the growth in the state’s median resident income (25%). During this same period, the Ohio average ACT percentile has shown a modest increase (7 percentile points).

While state trends shed light on how the state is doing as a whole in providing a cost-effective quality education for its students, financial and student outcome performance vary considerably among the districts.

The purpose of this report is to provide Lakota decision-makers and stakeholders – school board members, administrators, staff, parents, and resident-taxpayers with the data they need to compare their own financial and student outcomes with relevant benchmarks, providing an analysis with which to inform Lakota as it sets its future direction in achieving superior financial and academic performance.



Towards this end, this report provides Lakota's historical trend data in graphical form and includes:

1. Lakota's fiscal health as represented by its ending cash balance and True Days Cash,
2. Per pupil revenue and expenditure data,
3. Lakota management's best estimate of how the district's financial picture is likely to unfold over the next five years with respect to salaries and benefits growth,
4. Average teacher salary and median resident income growth,
5. Measures of Return on Investment, as represented by selected ODE Report Card measures divided by its Expenditures Per Pupil (EPP), and
6. Student Performance measures resulting from the standardized tests administered yearly and which appear in ODE's Report Card.

B: District Benchmarks

For each of these measures, Lakota's data are compared with those of its Similar Districts as defined by the Ohio Department of Education, with Peer Districts selected by district administration, and with the Ohio districts average.

Figure I-2 provides the attributes of up to twenty districts determined by ODE to be demographically and socioeconomically similar to Lakota. These are the districts whose expenditures and student outcomes most legitimately compare with the district. The measures utilized by ODE and the methodology for selecting these Similar Districts are provided on ODE's website.

Figure I-3 provides the attributes of up to ten of Lakota's Peer Districts – those selected primarily because of their geographic proximity and familiarity.

Figures I-4 and I-5 provide the historical trend in Average Daily Membership (ADM) for Lakota, along with that of the Similar Districts, the Peer Districts, and the Ohio districts average. Note that through FY 2016, Ohio public school enrollment has fallen roughly 10% since FY 2001.

C: Data Sources

All data used to generate this report's graphs are sourced from those in the public domain, and are accessible on websites maintained by the Ohio Department of Education, the Ohio Department of Taxation, and the Bureau of Labor Statistics.

1. **Financial Forecast Data.** Twice a year, in May and October, district treasurers are required to submit to ODE a Five Year Forecast. This document (Included in Appendix I) provides actual financial data (revenues, expenditures and fund balances) for the past three years as well as the treasurer's best estimate of a forecast for the next five years. These Five Year Forecasts are used by ODE to evaluate the financial status of a district, and to identify those districts which October require review, oversight, or intervention. The most recent Five Year Forecast from October, 2016 is utilized in this report.

Figure I-2: LAKOTA LSD (BUTLER CO.) - 2016 SIMILAR DISTRICTS PER ODE

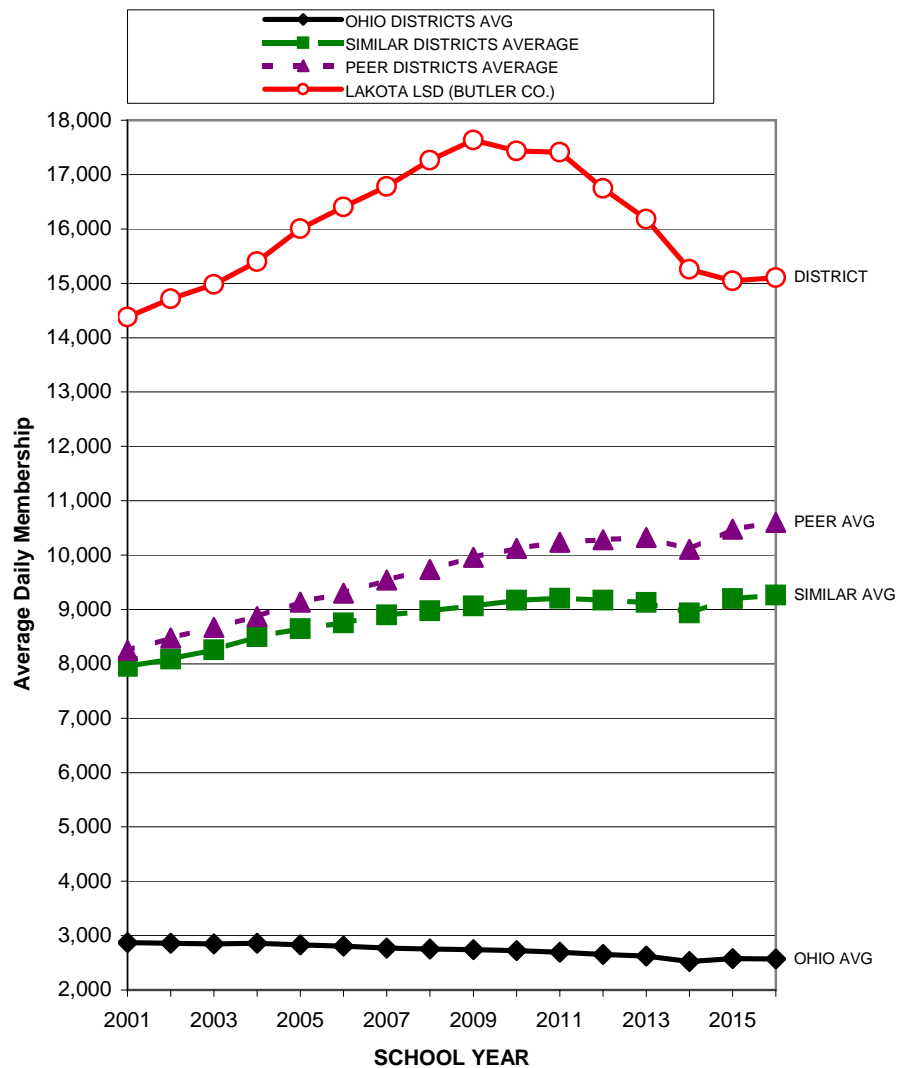
IRN	District	County	Average Daily Membership (ADM)	Poverty as % of ADM	% of Population Administrative or Professional Occupations	Median Income	% of Population with College Degree or More	% Agricultural Property	Population Density	Non-Residential & Non-Agricultural Per Pupil	% Minority Students
46110	LAKOTA LSD (BUTLER CO.)	BUTLER	15,947	20	47.8	\$58,217	46.3	1	1,504.50	37,283	20
47019	HILLIARD CSD	FRANKLIN	14,732	25	49.1	\$52,822	46.4	0.5	1,455.60	40,941	17
45138	WORTHINGTON CSD	FRANKLIN	9,227	25	52.6	\$52,584	55.6	0	3,210.00	48,169	23
47027	DUBLIN CSD	FRANKLIN	13,731	15	55.7	\$57,117	60.1	0.4	1,952.80	59,067	15
43737	CENTERVILLE CSD	MONTGOMERY	7,758	14	52.5	\$55,182	49.3	0.4	1,808.00	43,683	13
45047	WESTERVILLE CSD	FRANKLIN	13,900	35	45.5	\$46,456	45.7	0.1	2,592.60	32,065	35
50450	MASON CSD	WARREN	10,187	8	52.8	\$64,952	55	0.3	2,011.10	27,927	12
46961	GAHANNA JEFFERSON CSD	FRANKLIN	7,182	28	51	\$51,666	46.7	0.3	1,683.00	43,481	32
44875	SYLVANIA CSD	LUCAS	7,138	21	46.4	\$49,104	43.3	0.3	1,810.70	43,004	11
46896	PICKERINGTON LSD	FAIRFIELD	9,746	24	47	\$51,419	42.5	2	1,276.30	20,543	33
47241	BEAVERCREEK CSD	GREENE	7,258	14	53	\$59,866	47.6	1	1,148.80	63,061	10
44388	MEDINA CSD	MEDINA	6,712	17	43.3	\$48,737	38.7	3	924.2	41,895	8
47340	FOREST HILLS LSD	HAMILTON	7,203	15	49.5	\$59,093	50.1	0.2	1,389.80	19,662	7
44842	STRONGSVILLE CSD	CUYAHOGA	5,673	18	44.9	\$50,501	41	0.1	1,764.70	65,823	9
44834	STOW MUNROE FALLS CSD	SUMMIT	5,049	22	44.5	\$44,691	42	0.4	1,851.10	39,829	8
46763	OLENTANGY LSD	DELAWARE	17,699	7	58.6	\$81,678	62.1	0.6	820.4	28,409	10
45500	MILFORD EVSD	CLERMONT	6,312	26	41.4	\$47,831	34.5	0.3	1,357.80	26,479	7
46102	FAIRFIELD CSD (BUTLER CO.)	BUTLER	9,503	38	35.6	\$39,148	25	0.6	1,850.20	42,048	29
45492	MENTOR EVSD	LAKE	7,736	31	38.9	\$43,533	28	0.5	1,698.00	57,810	7
47373	OAK HILLS LSD	HAMILTON	7,499	22	37.1	\$43,603	28.3	0.2	2,342.20	17,834	7
44180	KETTERING CSD	MONTGOMERY	7,057	43	37.2	\$36,878	31.4	0	2,595.00	59,024	12
930000	SIMILAR DISTRICTS AVERAGE		9,393	22	47	\$52,147	44	1	1,764	40,859	15

Figure I-2: LAKOTA LSD (BUTLER CO.) - 2016 PEER DISTRICTS

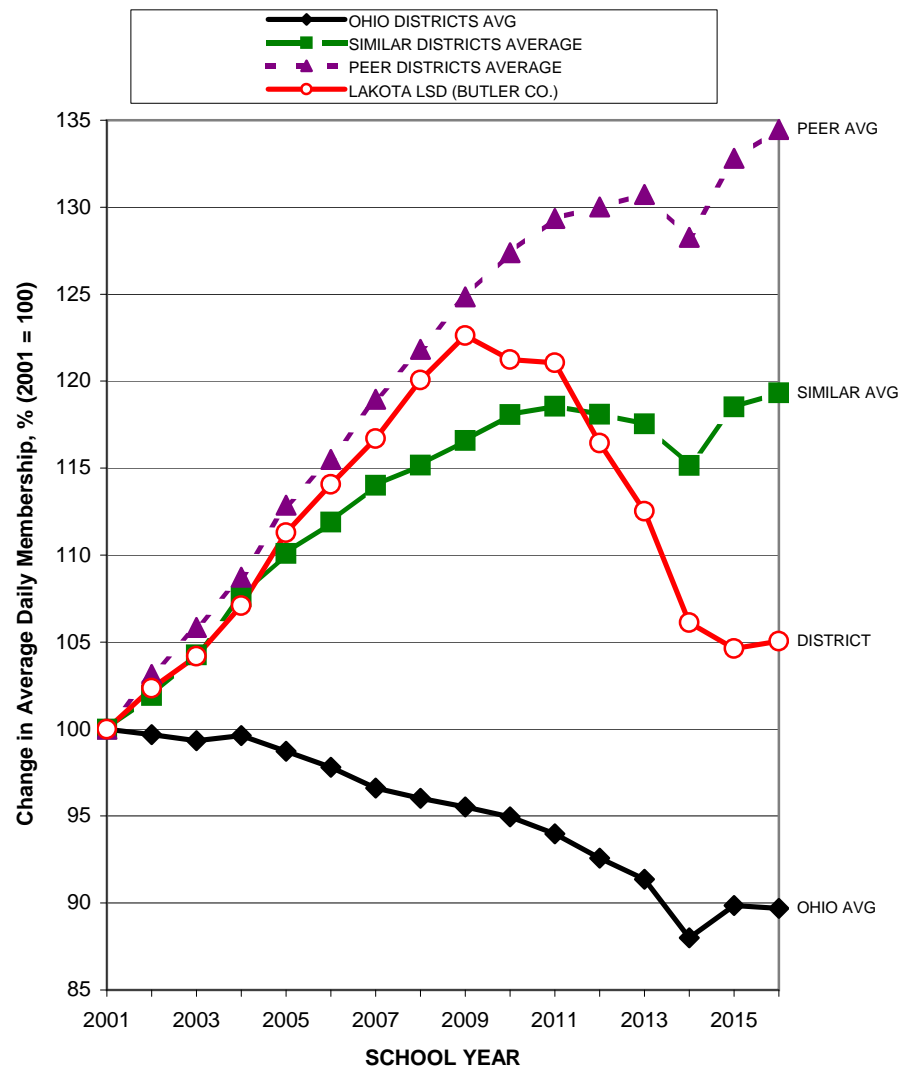
IRN	DISTRICT	COUNTY	Average Daily Membership (ADM)	Poverty as % of ADM	% of Population Administrative or Professional Occupations	Median Income	% of Population with College Degree or More	% Agricultural Property	Population Density	Non-Residential & Non-Agricultural Per Pupil	% Minority Students
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47373	OAK HILLS LSD	HAMILTON	7,499	22	37.1	\$43,603	28.3	0.2	2,342.20	17,834	7
44677	PRINCETON CSD	HAMILTON	5,112	64	36.2	\$37,055	32.8	0.1	1,475.90	159,845	67
47019	HILLIARD CSD	FRANKLIN	14,732	25	49.1	\$52,822	46.4	0.5	1,455.60	40,941	17
45138	WORTHINGTON CSD	FRANKLIN	9,227	25	52.6	\$52,584	55.6	0	3,210.00	48,169	23
47027	DUBLIN CSD	FRANKLIN	13,731	15	55.7	\$57,117	60.1	0.4	1,952.80	59,067	15
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46763	OLENTANGY LSD	DELAWARE	17,699	7	58.6	\$81,678	62.1	0.6	820.4	28,409	10
940000	PEER DISTRICTS AVERAGE		10,782	23	48	\$54,677	46	0	1,802	47,715	20

Average Daily Membership (ADM)

**Figure I-4: LAKOTA LSD (BUTLER CO.)
Average Daily Membership**



**Figure I-5: LAKOTA LSD (BUTLER CO.)
Change in Average Daily Membership**



2. Historical Revenue and Expenditure Data. Each year, ODE publishes Report Cards for all districts in the state. These Report Cards include select financial measures, among them being Revenues and Expenditures Per Pupil (RPP and EPP respectively). The data used in this report are actual expenditure per pupil data, rather than ODE’s “Expenditures per Equivalent Pupil” (EPEP). EPEP is calculated by dividing the traditional EPP by a factor to accommodate inter-district differences in socioeconomic status and the prevalence of students with disabilities and English language learners, with the assumption that these students are “harder to serve.” To be consistent across the years, only EPP data are used in this report.

3. Key Expenditure Area Growth – Salaries and Benefits. Teacher salaries and benefits account for roughly three-quarters of a district’s annual budget. For this reason, historical trends in Average Teacher Salary and Median Resident Income are included in this report. A district’s Average Teacher Salary is reported by ODE in its Report Cards, and Median Resident Income is reported by the Ohio Department of Taxation in May of each year.

Median Resident Income is derived from ODT’s income tax results, in which the Federal Adjusted Gross Income (FAGI) is divided by the number of tax returns submitted. This figure includes both individual as well as household returns; the dollar figures, then, probably overestimate the median individual income. The most recent year for which median resident income data are available is 2014.

Also included is district management’s best estimate of total salaries and benefits growth over the next five years. These data are sourced from the district's Five Year Forecast.

4. Student Performance Data. Historical trends in student outcomes are provided for each test as well as for composite measures, including Performance Index Percent, Percent of Indicators Met, the 4-Year Graduation Rate, and the Value Added Gain Index. The vast majority of the standardized tests are administered in grades 3 through 8, and 11th grade. The Ohio Graduating Tests (OGTs) are no longer administered, and in 2016 were replaced by end of course exams in Math, Language Arts, Science, and Social Studies. Only recently have data on these end of year tests, Kindergarten Readiness, K-3 Literacy, and ACT Remediation-Free been available. Starting in FY 2017, all juniors will be required to take the ACT.

The **4-Year Graduation Rate** is self-explanatory. ODE reports a 5-Year Graduation rate, but since virtually all students should be able to graduate in 4 years, this is not included.

The **Performance Index Percentage** is a composite measure of how well the district's students performed on the high stakes end-of-year tests. Each level of proficiency (from Limited to Basic to Proficient to Advanced to Accelerated) is assigned a weighting, and the overall PIP is calculated based on the number of students who achieve that level of proficiency.

The **Percent of Indicators Met** is based on whether or not the district met one of between 24 and 29 indicators, again based off of the high stakes tests. The Value Added Gain Index is a composite of the Math and Reading Value Added Gain Indices for grades 4 through 8. It tracks each student and based off of test results, evaluates whether a student was able to achieve one year's worth of learning in one year. Achieving this - namely one year's worth of learning in one year - is zero on each graph.

Appendix II provides the summary sheet of the 2016 Report Card for Lakota.

5. Key Expenditure Return on Investment Data. As mentioned above, ODE provides student performance measures derived from the results achieved on State standardized tests. Four composite measures – Performance Index Percentage, Percent of Indicators Met, 4-Year Graduation Rate, and Value Added Gain Index – serve as key measures of a district’s student achievement. A district’s productivity is calculated by taking the performance of its students as represented by these measures and dividing it by its Expenditures Per Pupil. Historical trends investment are provided for Lakota's Similar Districts, for the chosen Peer Districts, and for the State districts average. Example calculations are included in Appendix III.

D: Notes

This report documents Lakota's historical financial performance, student outcome results, and Return on Investment measures, and compares them with Similar District, chosen Peer District, and State average benchmarks. A couple of comments are in order in discussing the usefulness of such analysis.

- 1. Data Accuracy.** The results of any study are only as valid as the data from which they were derived. Only data from ODE, ODT, BLS, and ACT, Inc. were used to generate these charts. There are cases where data reported appears to be inconsistent, and we have done everything possible to resolve those issues.
- 2. Yearly Anomalies.** The financial and performance challenges which are facing Lakota include those which are both common to all districts, as well as those which are unique to Lakota itself. Student population changes, one-year financial anomalies, and employment changes (including the fallout from implementing reductions in force) can cause individual data points to show unusual behavior for any given year. It is important, therefore, to look at trends rather than specific years/data points when viewing the district's picture.

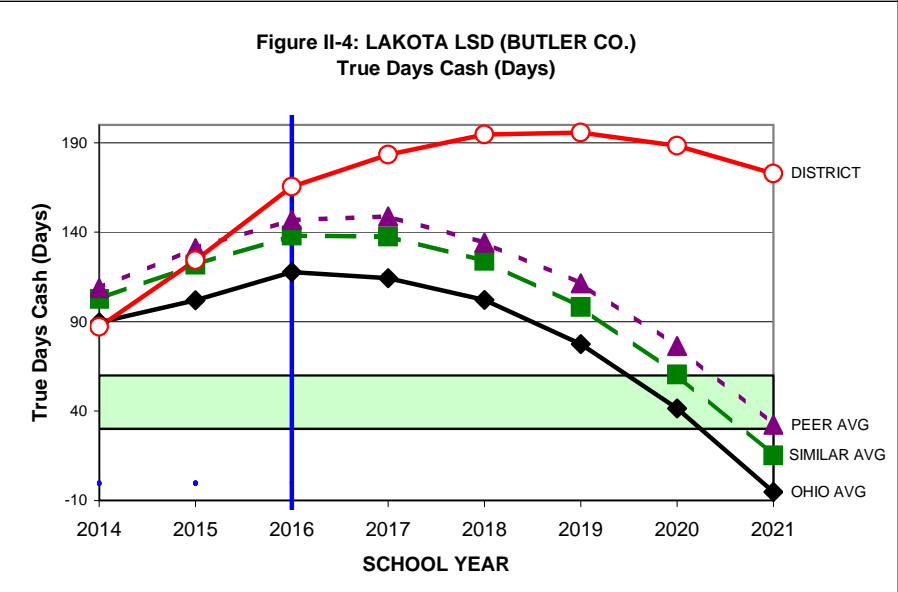
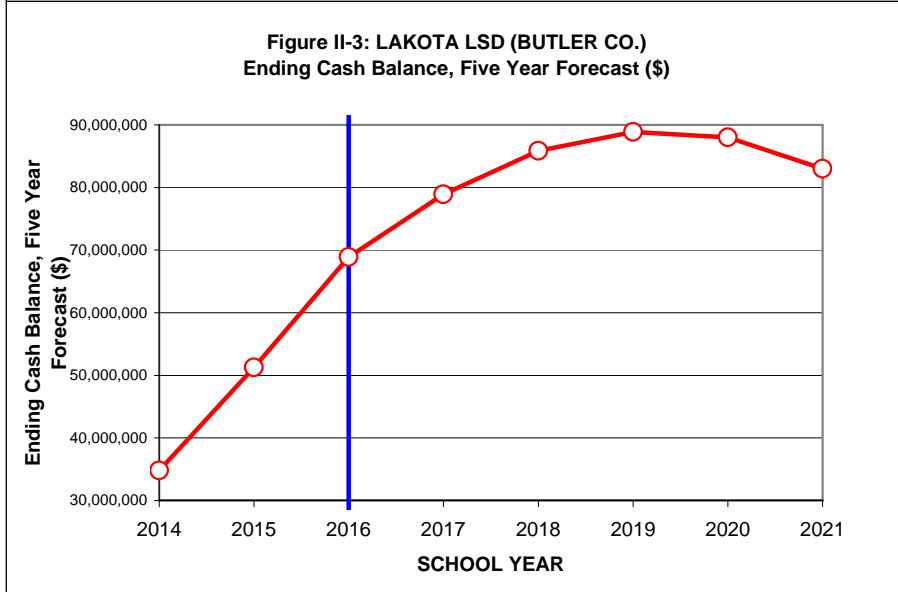
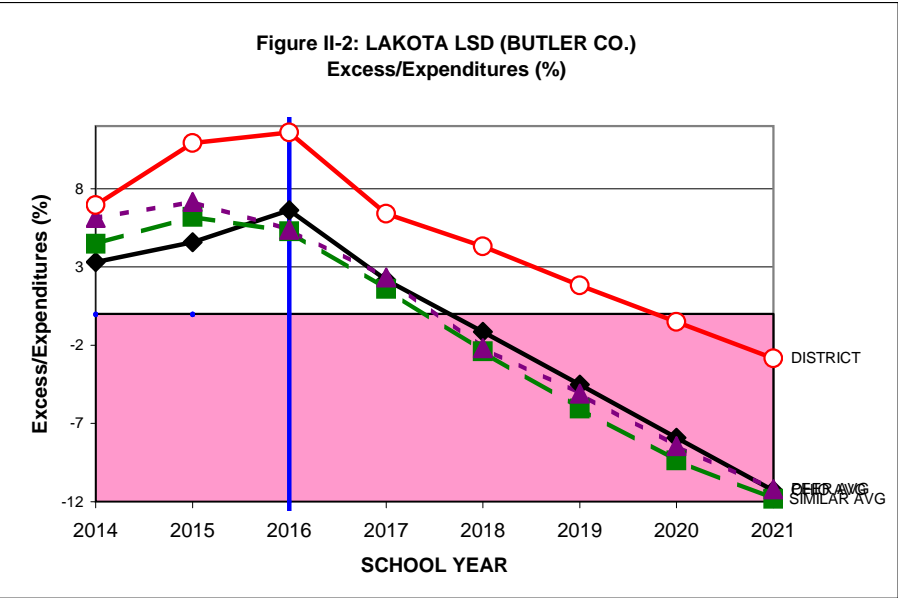
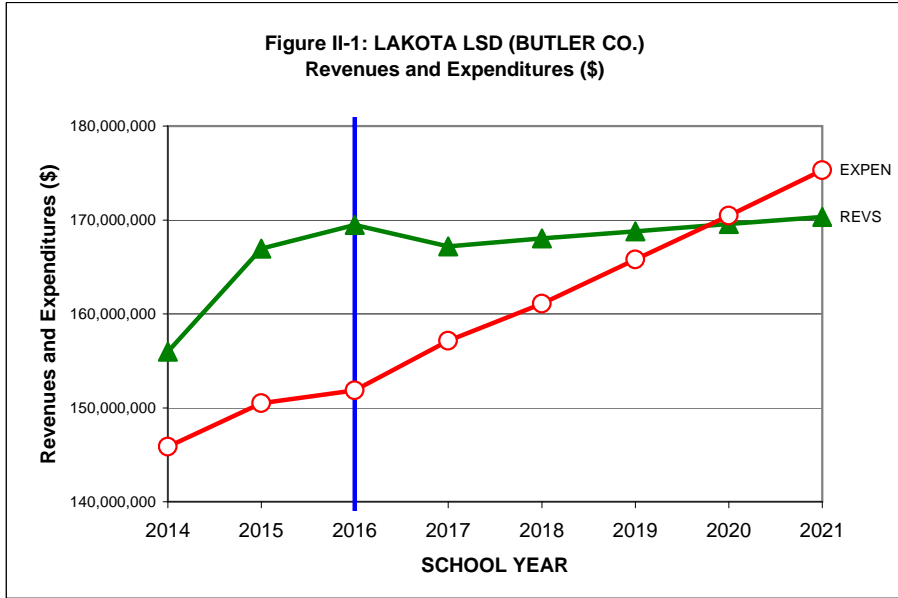
3. Further Investigation. This study provides a broad-brush view of Lakota's expenditure and performance trends, and can serve as a starting point for Lakota stakeholders to take a more detailed look at their district's operations. Towards this end, there are many publicly-available district-specific reports and documents available on the internet: Cupp Reports, audited financial statements, teacher base and step-column tabulations, and health insurance surveys are just a few of these.

In addition, the compensation terms in the negotiated contracts, both with the bargaining units as well as with the administrators, account for a substantial (70-80%) portion of the district’s finances. Bargaining unit contracts can be found on the State Employee Relations Board website and/or are public information which can be accessed by requesting them from district treasurers through a Public Records Request.

Appendix IV provides a list of sources from which additional data can be sourced.

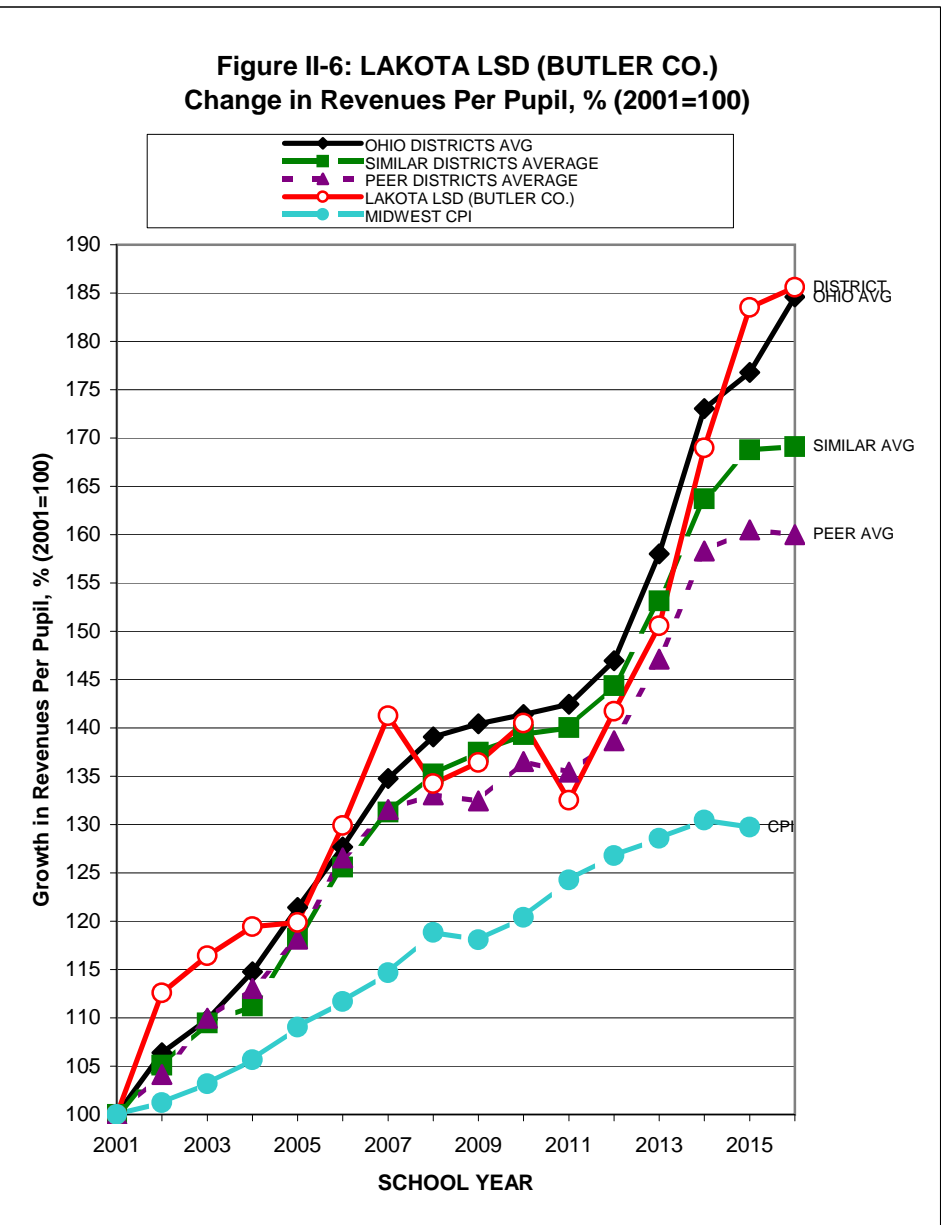
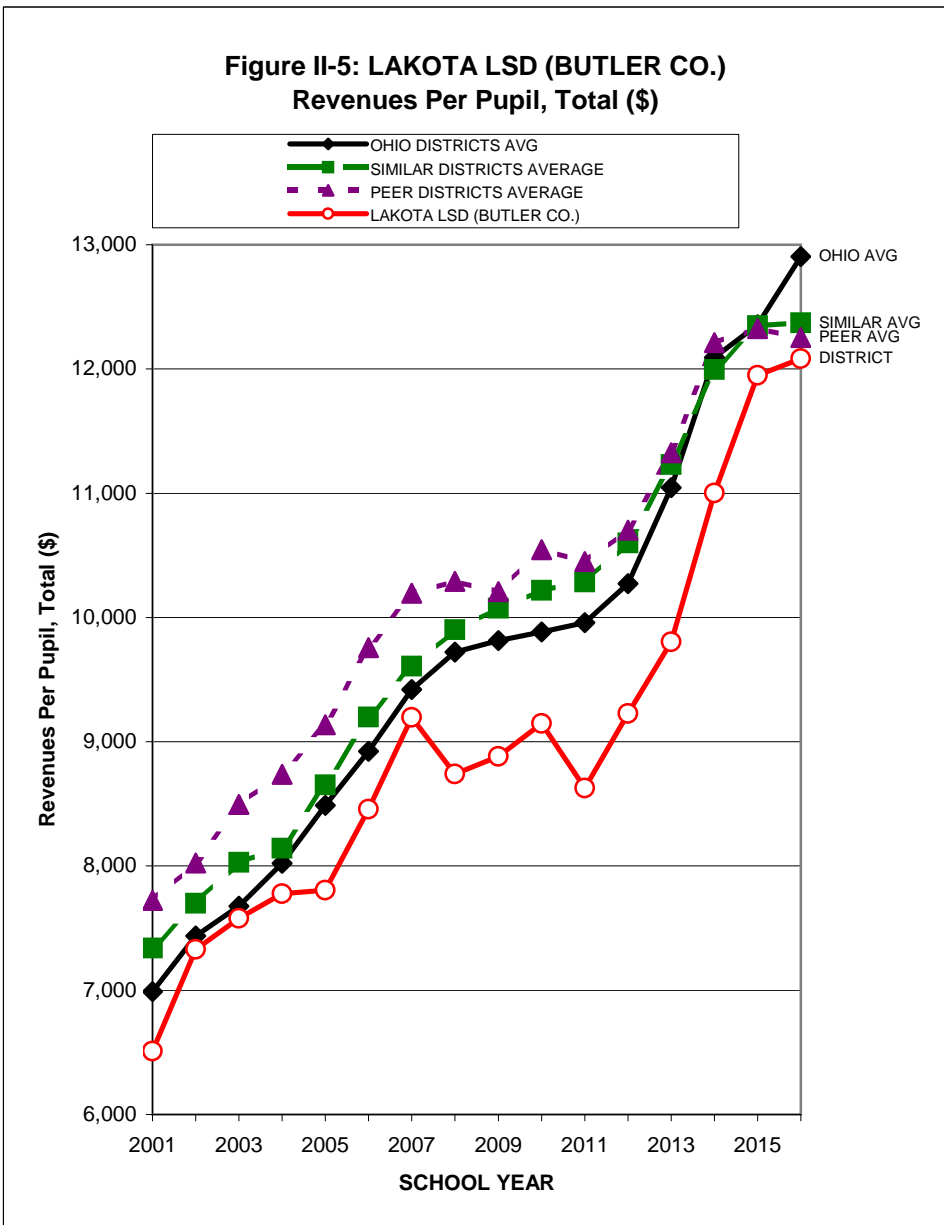
II: Financial Metrics and Benchmarking -- Ending Cash Measures

Figures II-1 and II-2 show the district's revenue and expenditures streams and "profitability" as presented in its October, 2016 Five Year Forecast, resulting in the Ending Cash Balance (Figure II-3). True Days Cash (Figure II-4) is the number of days the district could last if all revenue streams were to go to zero. The ODE recommended threshold is between 30 and 60 True Days Cash.



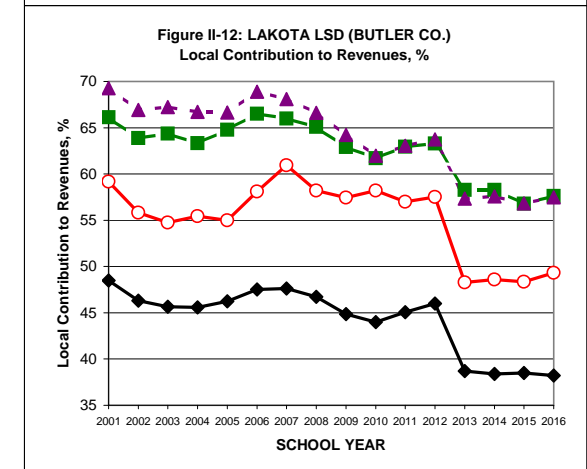
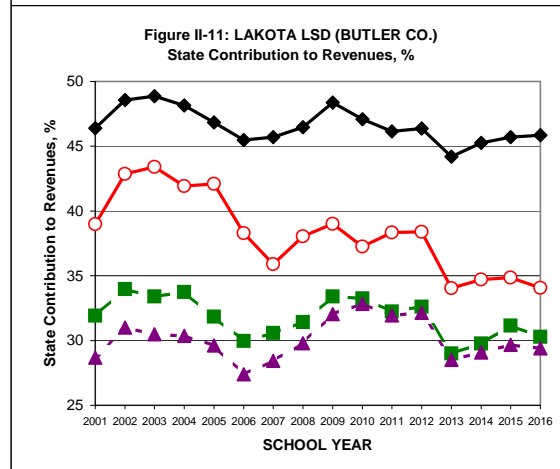
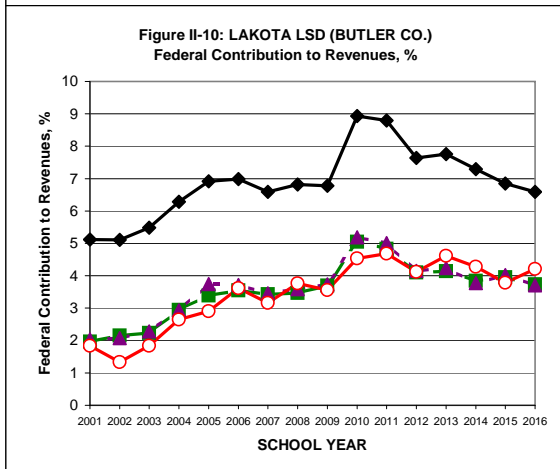
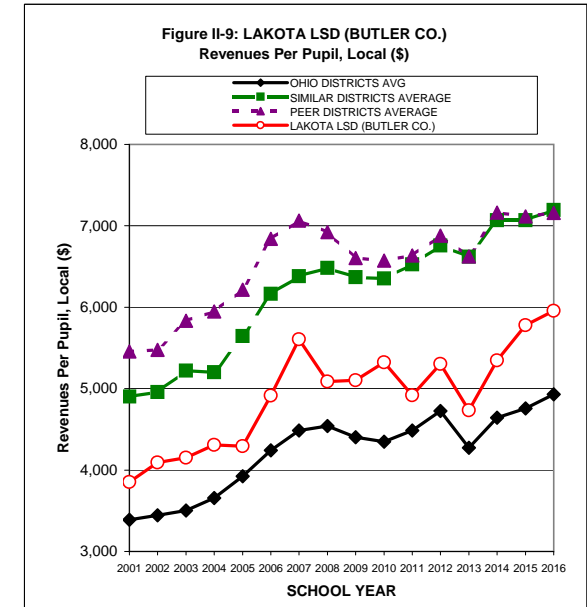
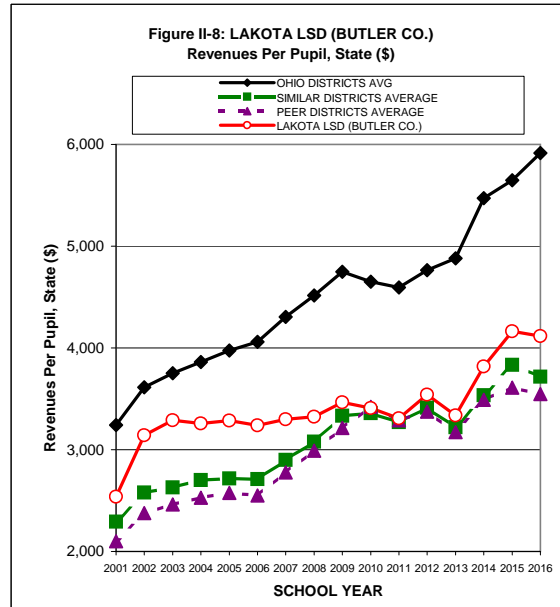
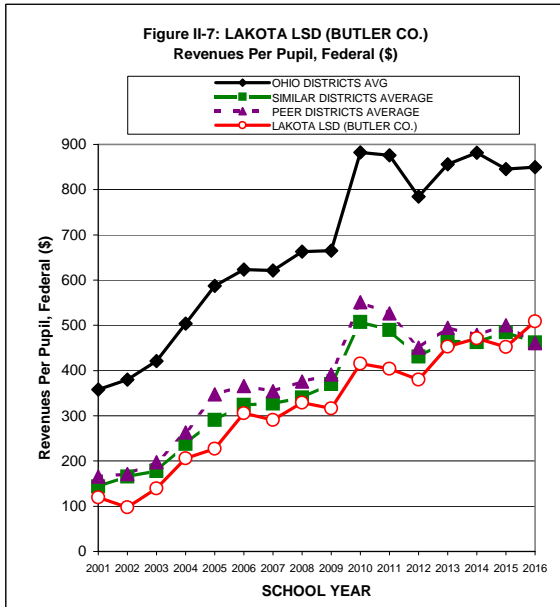
Revenues Per Pupil

Figure II-5 shows the trend in Revenues Per Pupil from 2001 through 2016.
The growth in Revenues per Pupil is provided in Figure II-6, with the year 2001 representing 100.



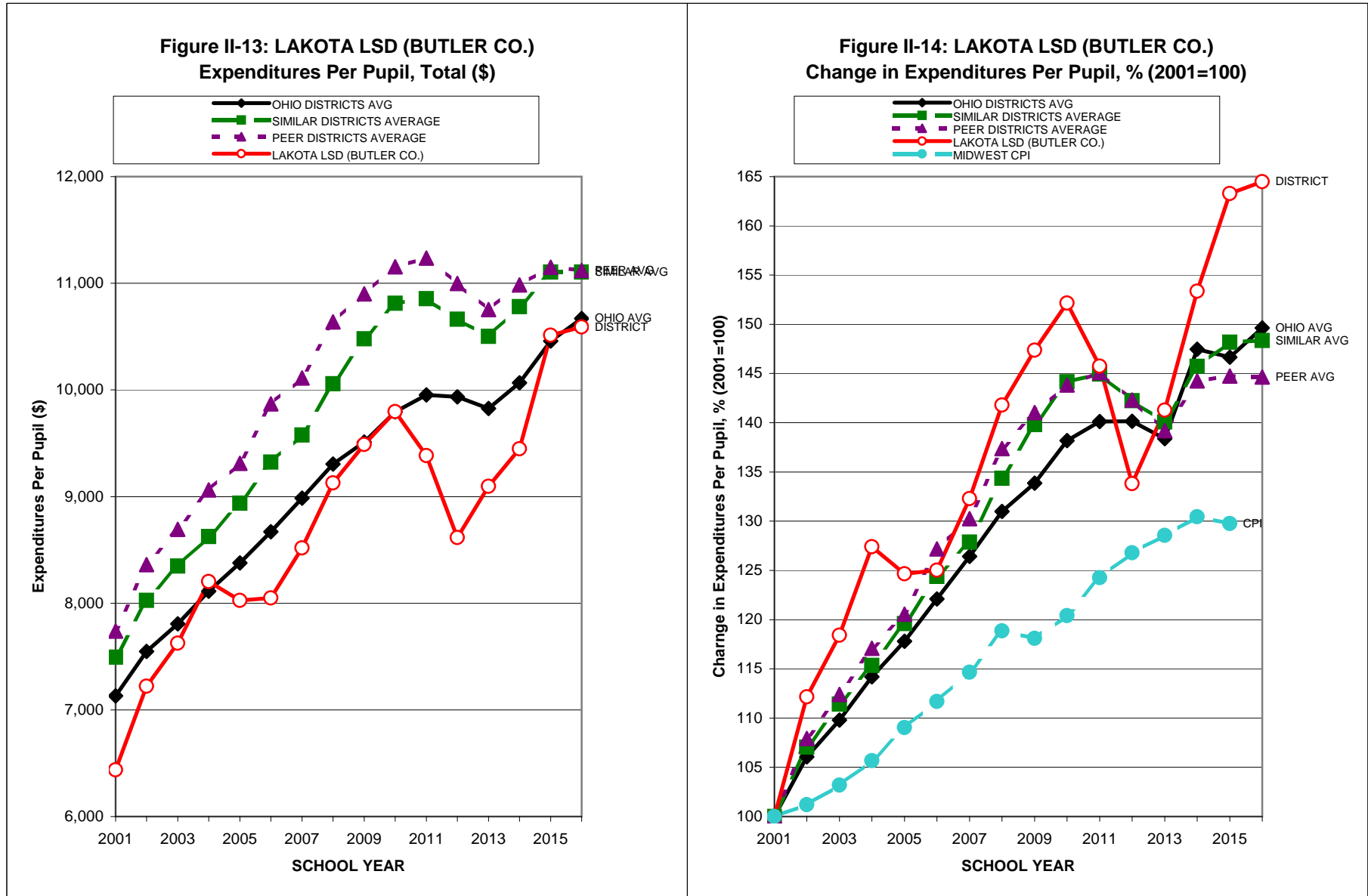
Revenue Sources

Figures II-7 through II-9 show the historical trend in revenues received from Federal, State, and Local sources.
 Figures II-10 through II-12 provide the percentage which each of these sources contributes.



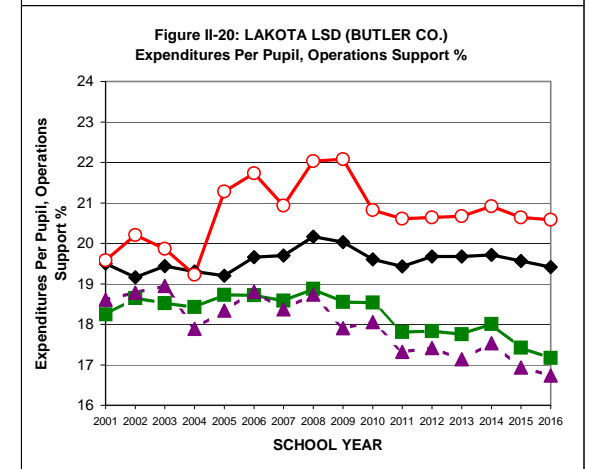
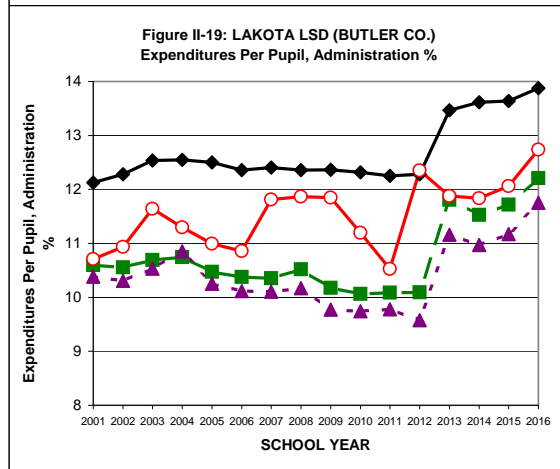
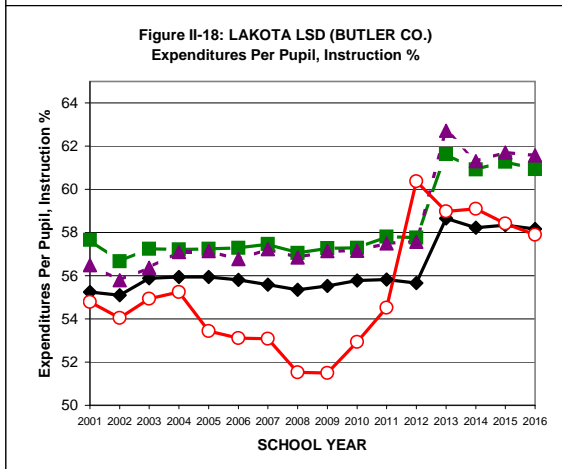
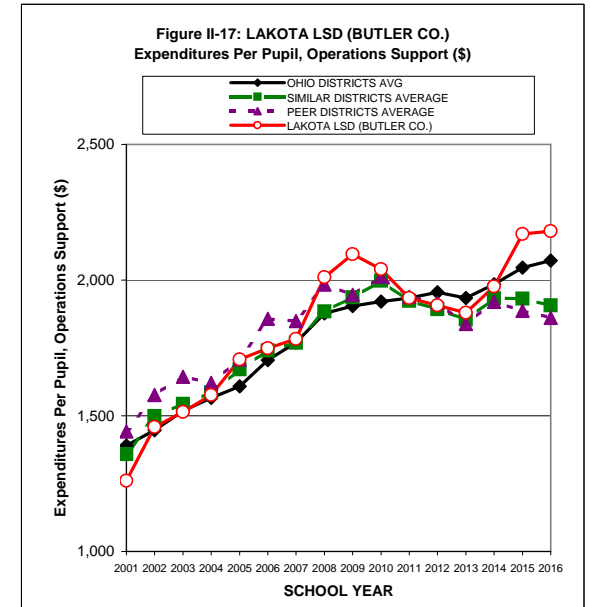
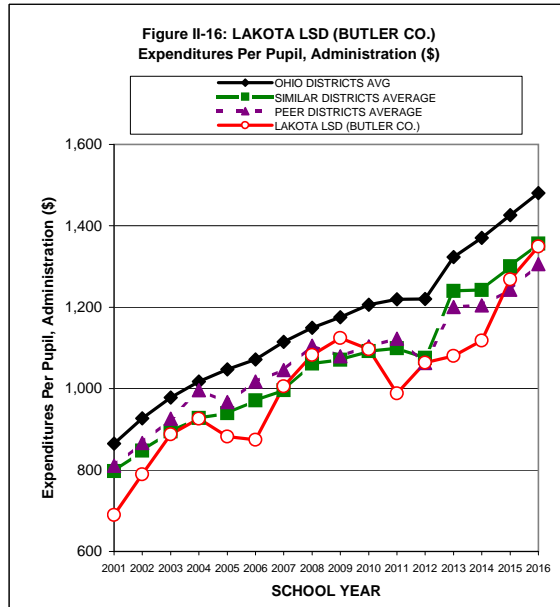
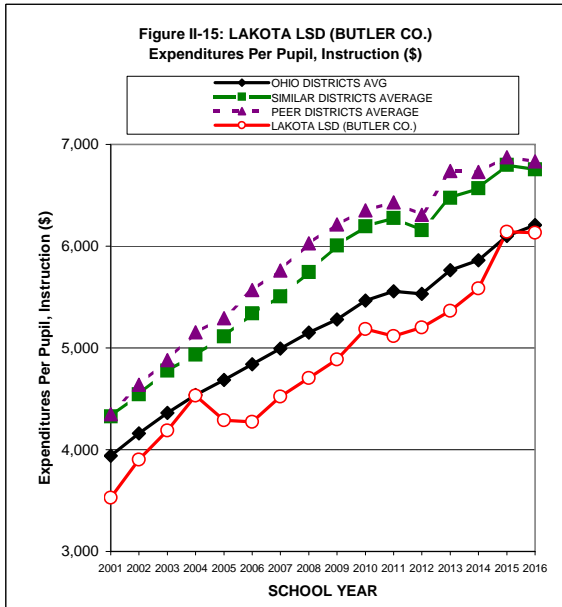
Expenditures Per Pupil

Figures II-13 shows the trend in Expenditures Per Pupil from 2001 through 2016.
The growth in Expenditures per Pupil is provided in Figure II-14, the year 2001 representing 100.

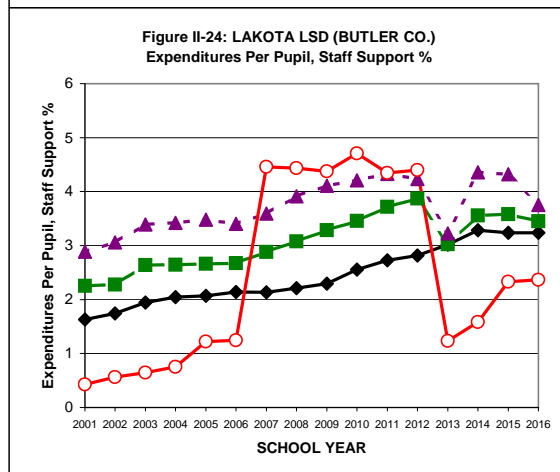
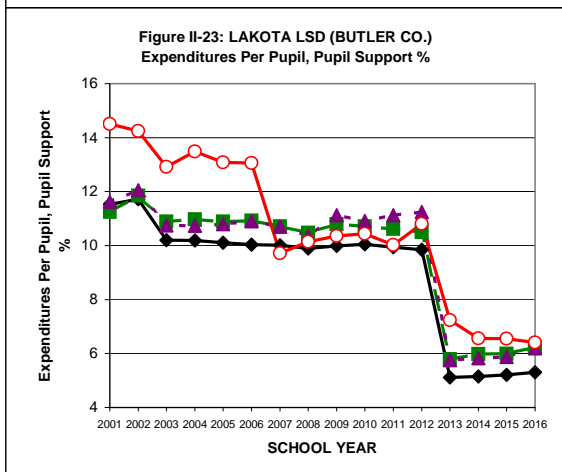
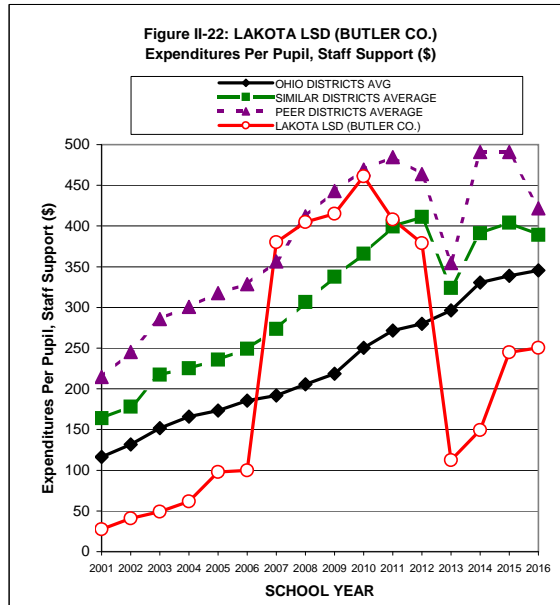
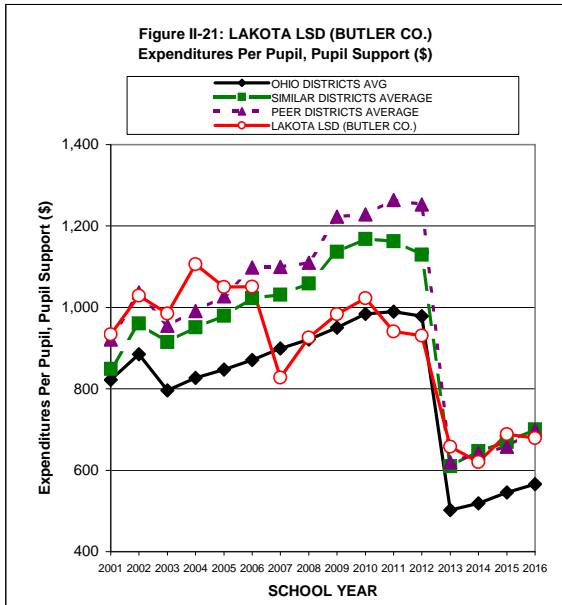


Expenditure Allocations

Figures II-15 through II-20 show the trend in expenditures allocated to the five categories of Operating Expenses -- Instruction, Administration, Operations Support, Pupil Support, and Staff Support.
Figures II-21 through II-24 provide the historical trend in the percentage of total expenditures to each of these categories.

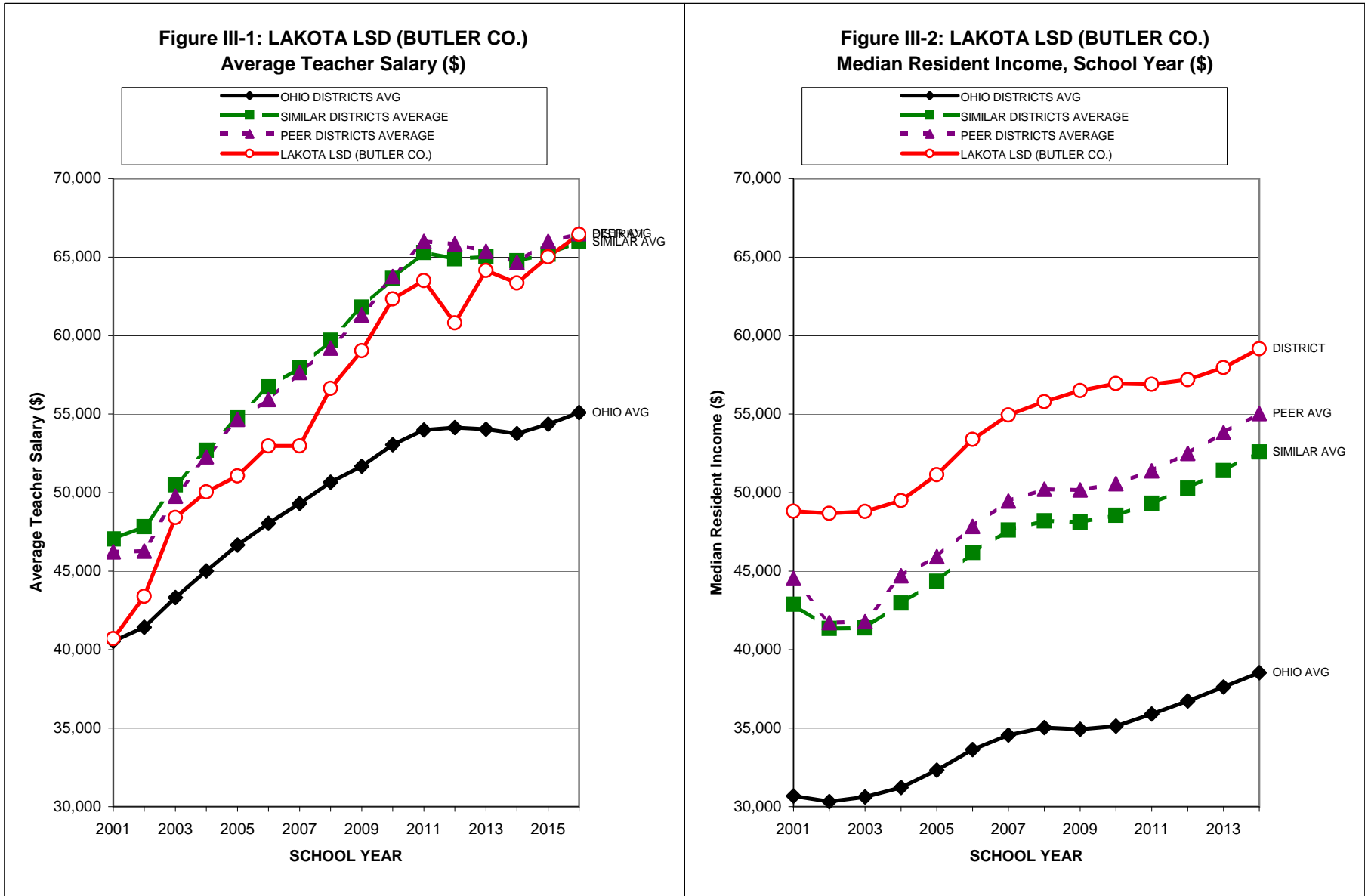


Expenditure Allocations



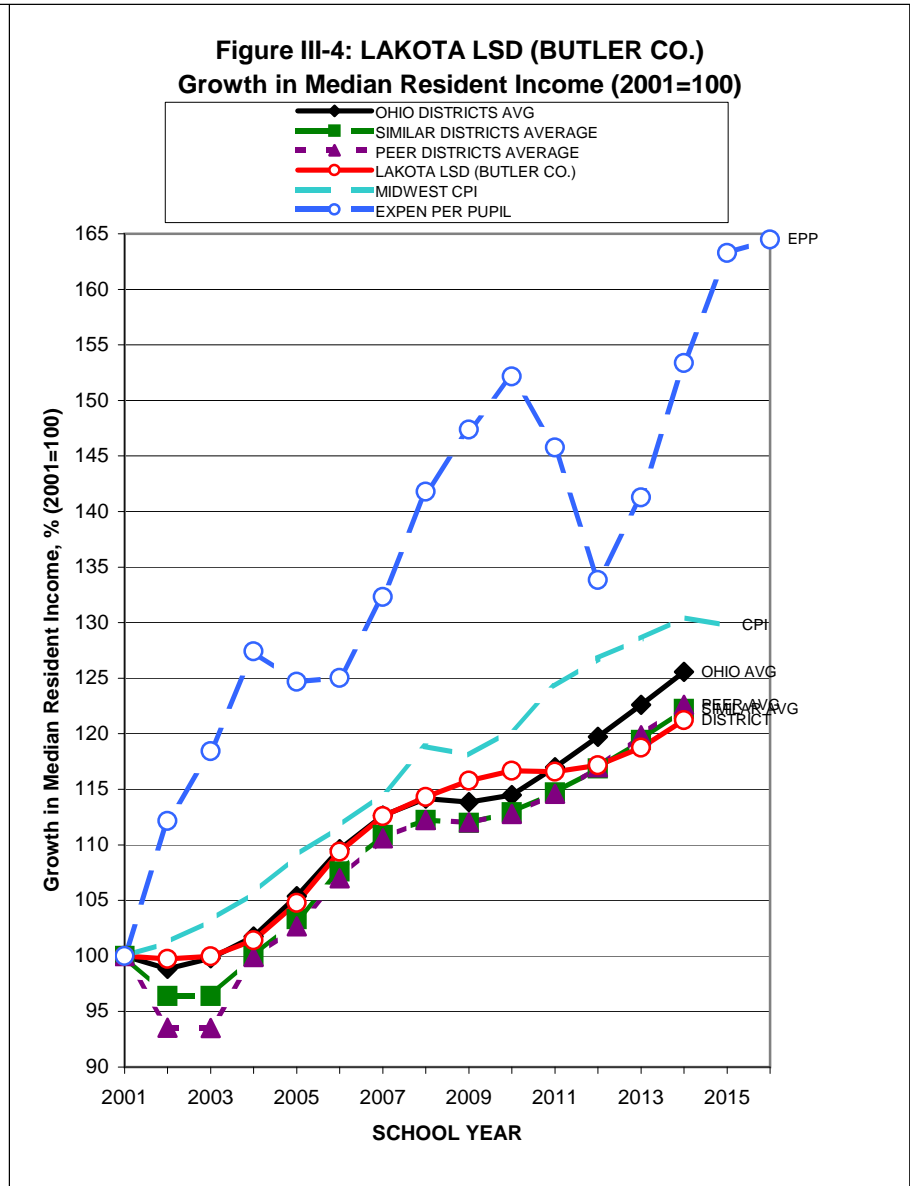
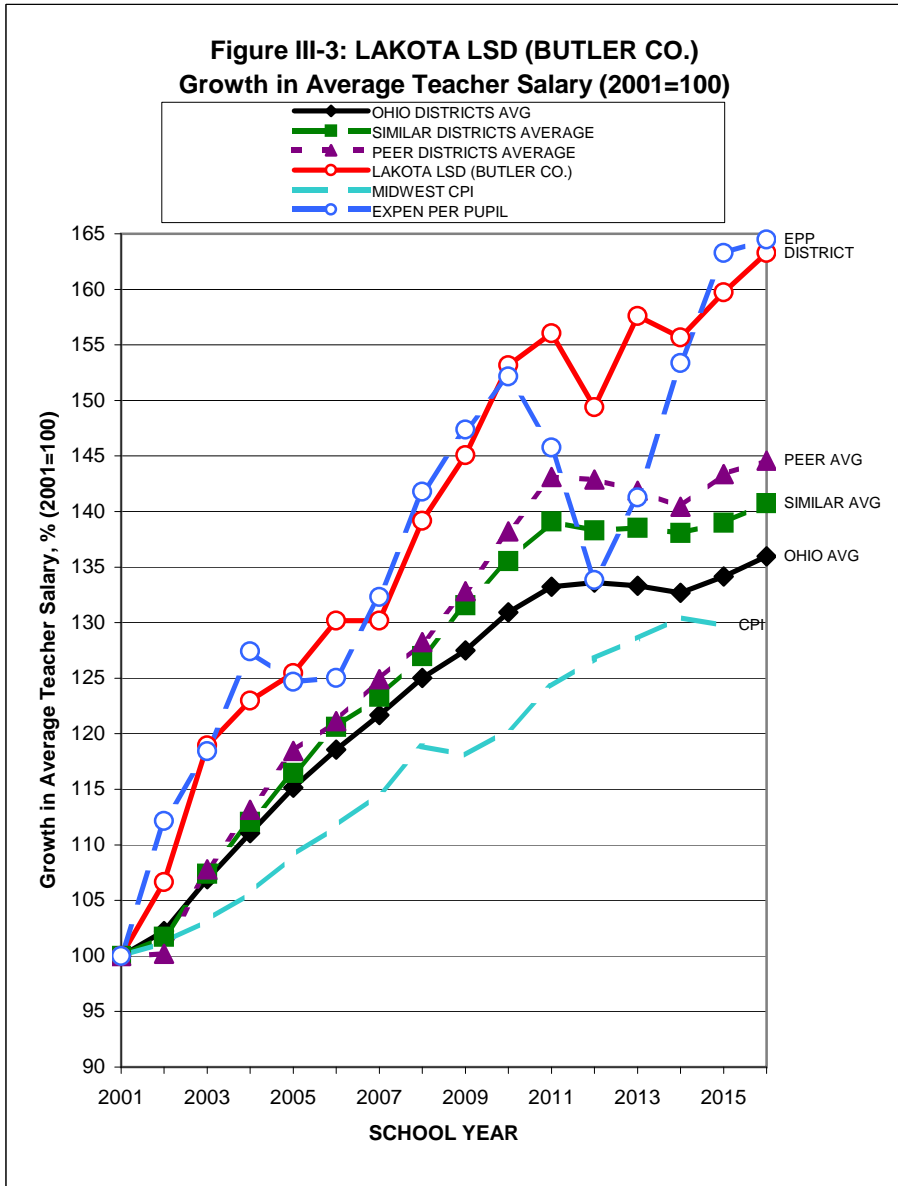
III: Key Expenditure Area Growth -- Teacher Salary and Median Resident Income - Historical Trends

Figure III-21 shows the historical trend in Average Teacher Salary, and Figure III-22 shows the historical trend in Median Resident Income.



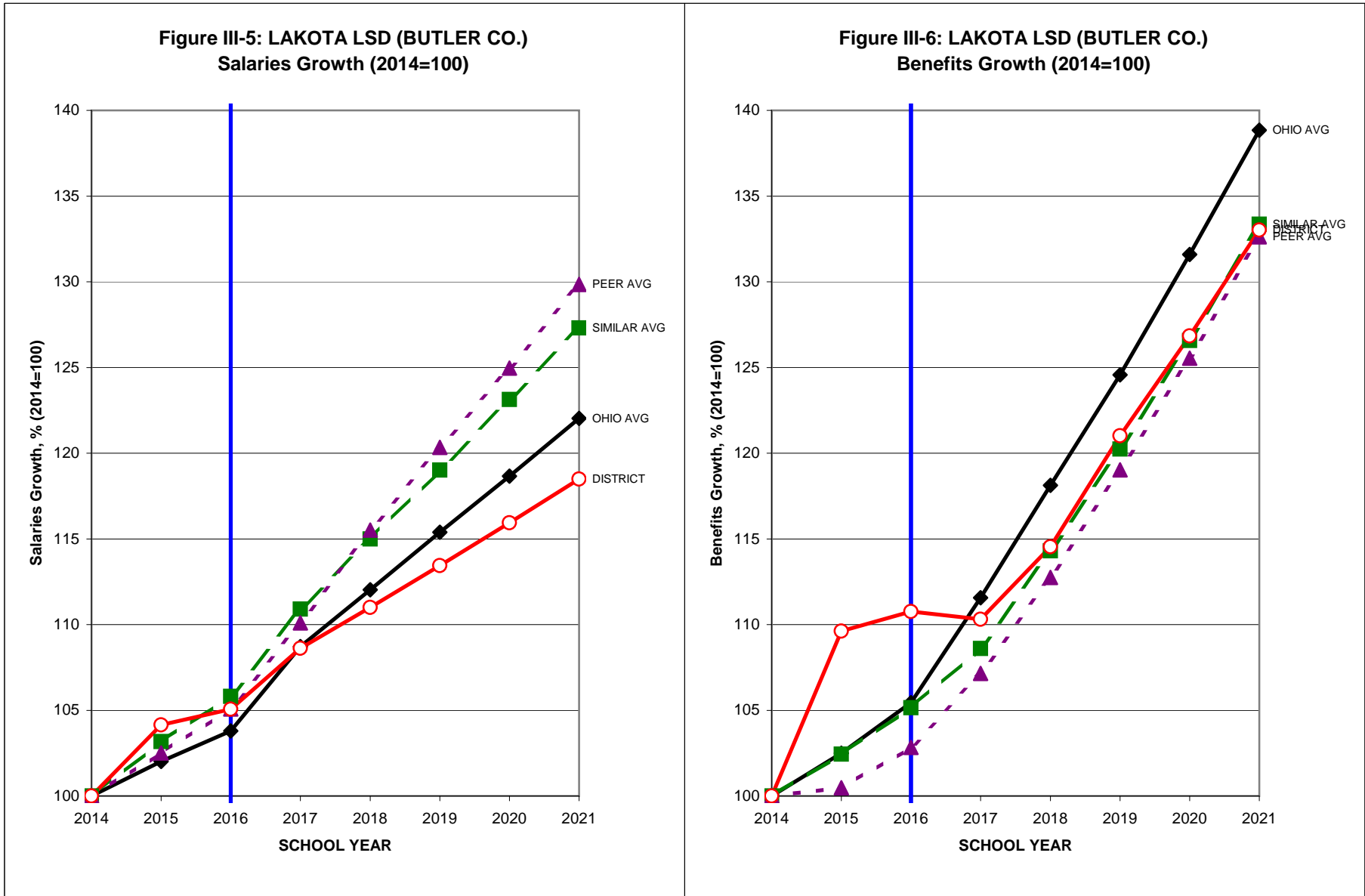
Teacher Salary and Median Resident Income Growth

Figure III-23 shows the historical growth in Average Teacher Salary, and Figure III-24 shows the historical growth in Median Resident Income



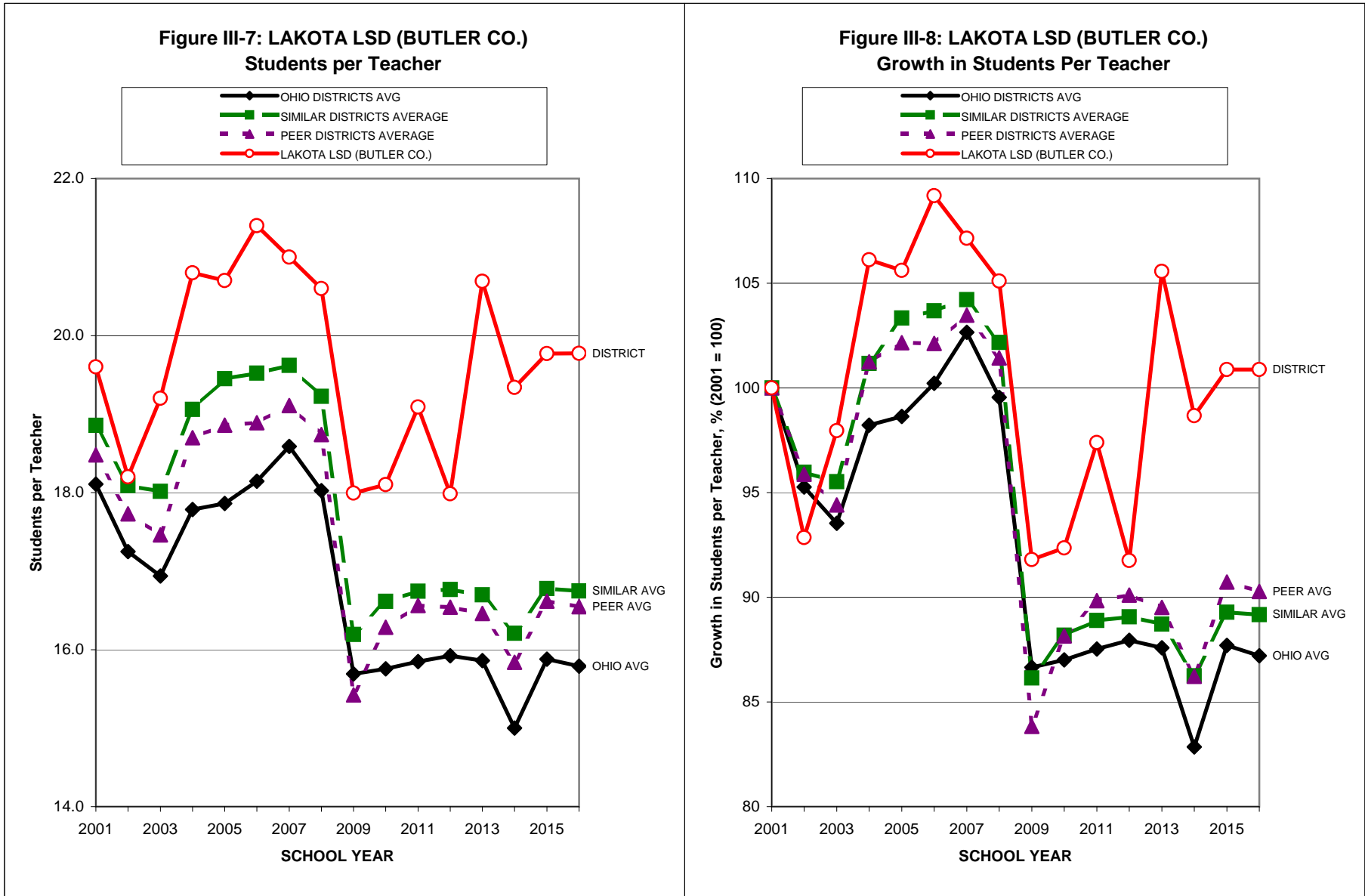
Salaries and Benefits Projections

Figure III-25 shows the projected trend in Salaries growth for the period 2017-2021 and Figure III-26 shows the projected trend in Benefits growth for that same period.



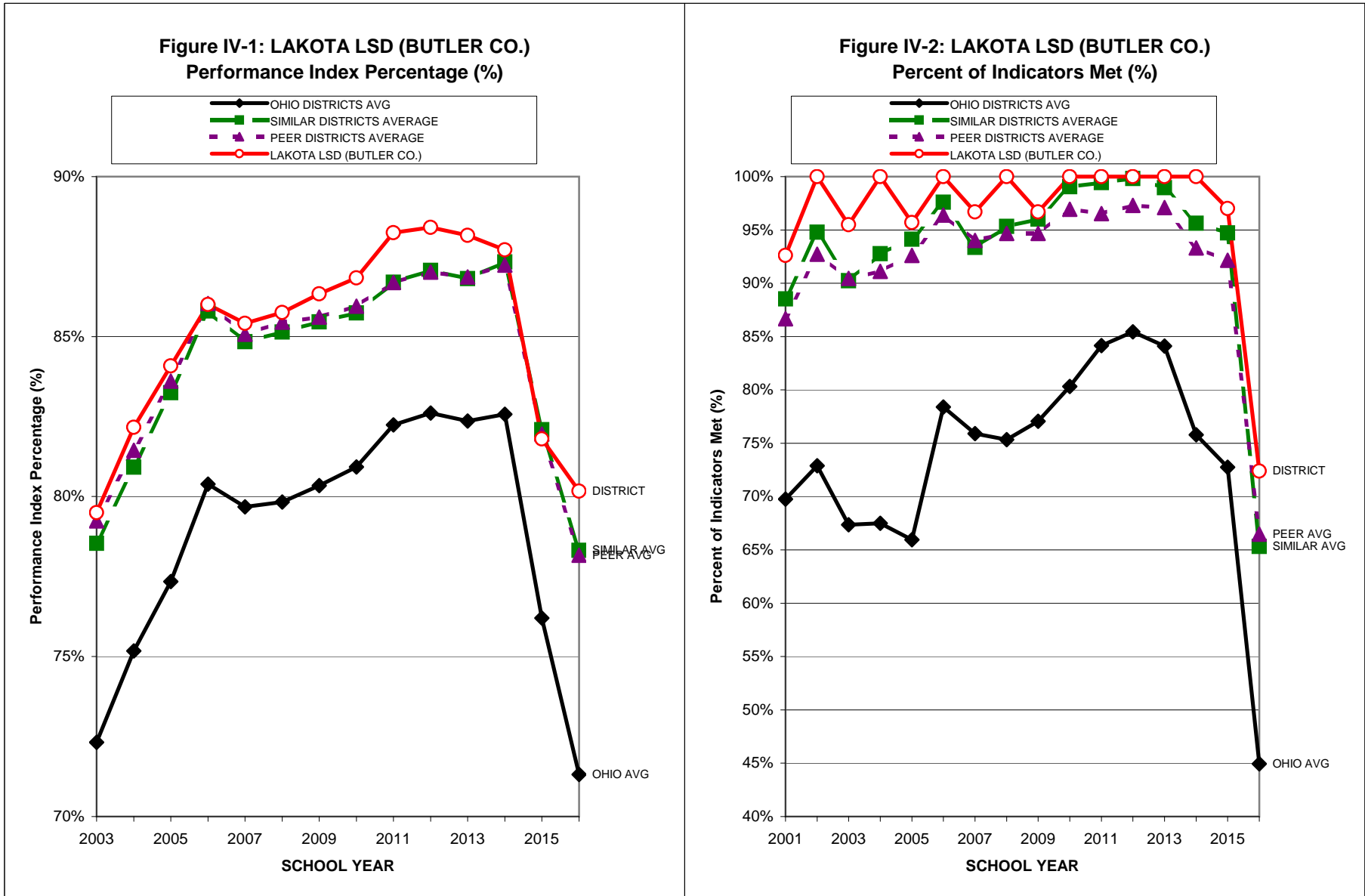
Students per Teacher

Figure III-27 shows the historical trend in Students per Teacher, and Figure III-28 shows the historical growth in Students per Teacher.



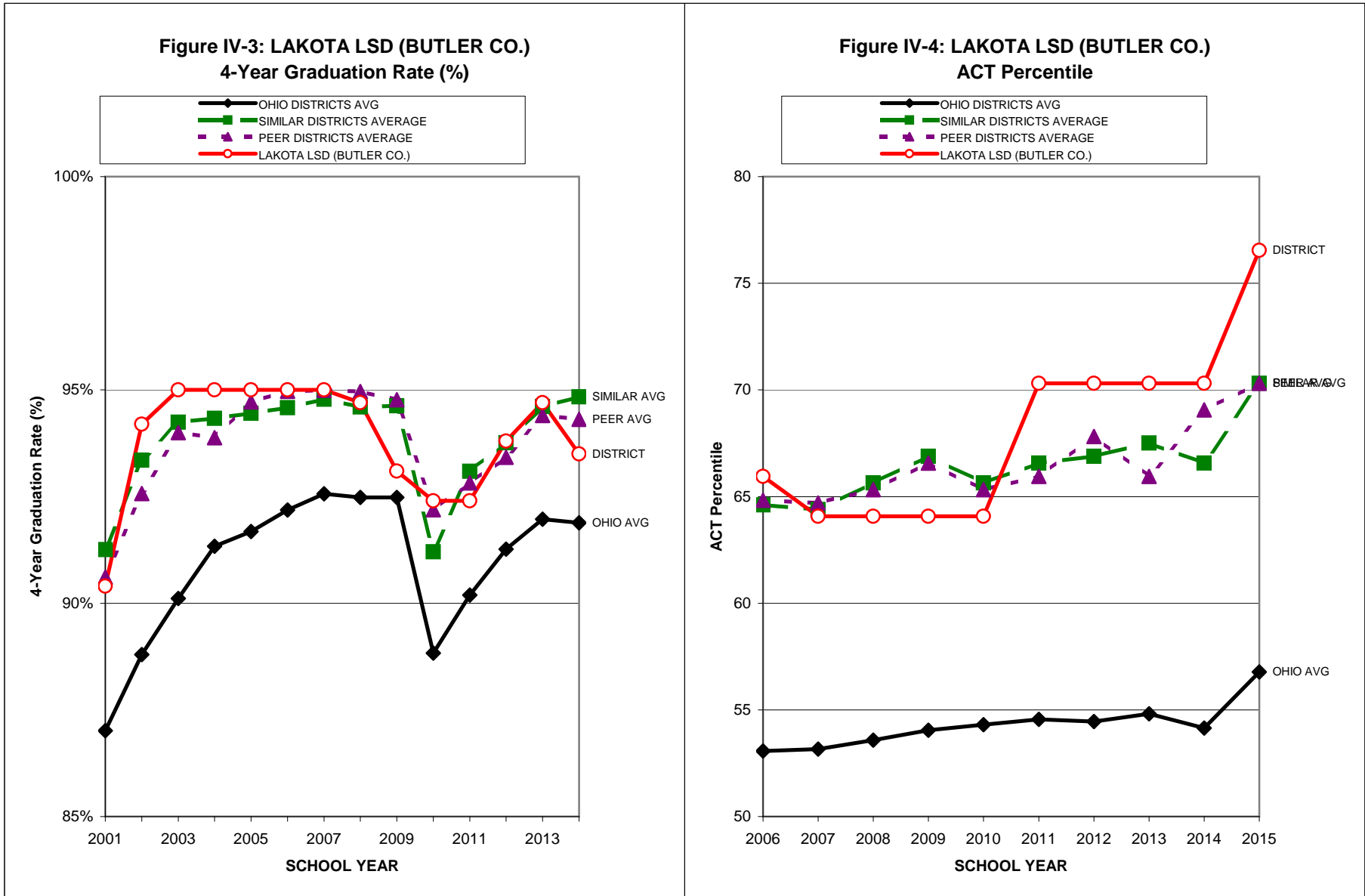
IV: Key Performance Historical Data -- Composite Performance Data

Figures IV-1 and IV-2 show the historical trends as reported by ODE in its Report Cards for Performance Index Percentage and Percent of Indicators Met.



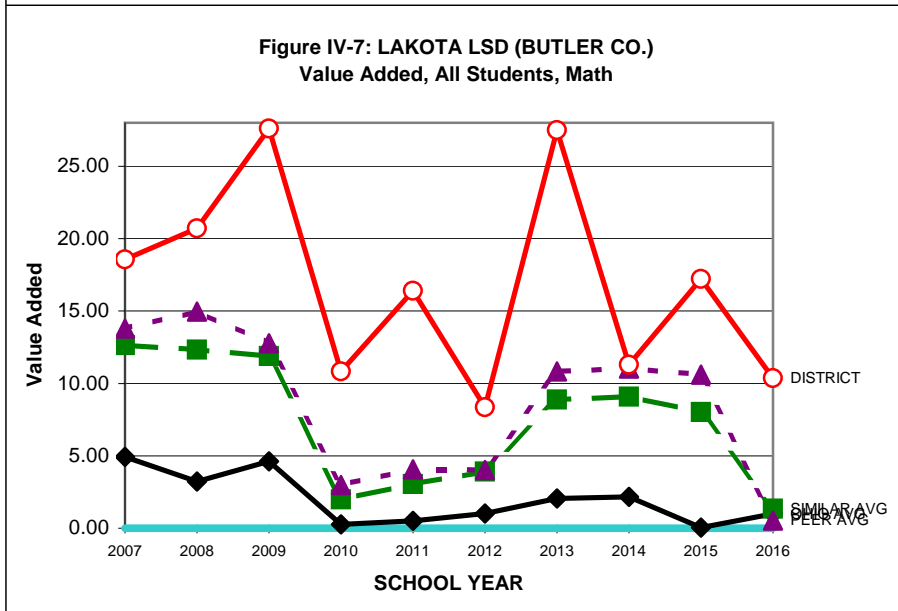
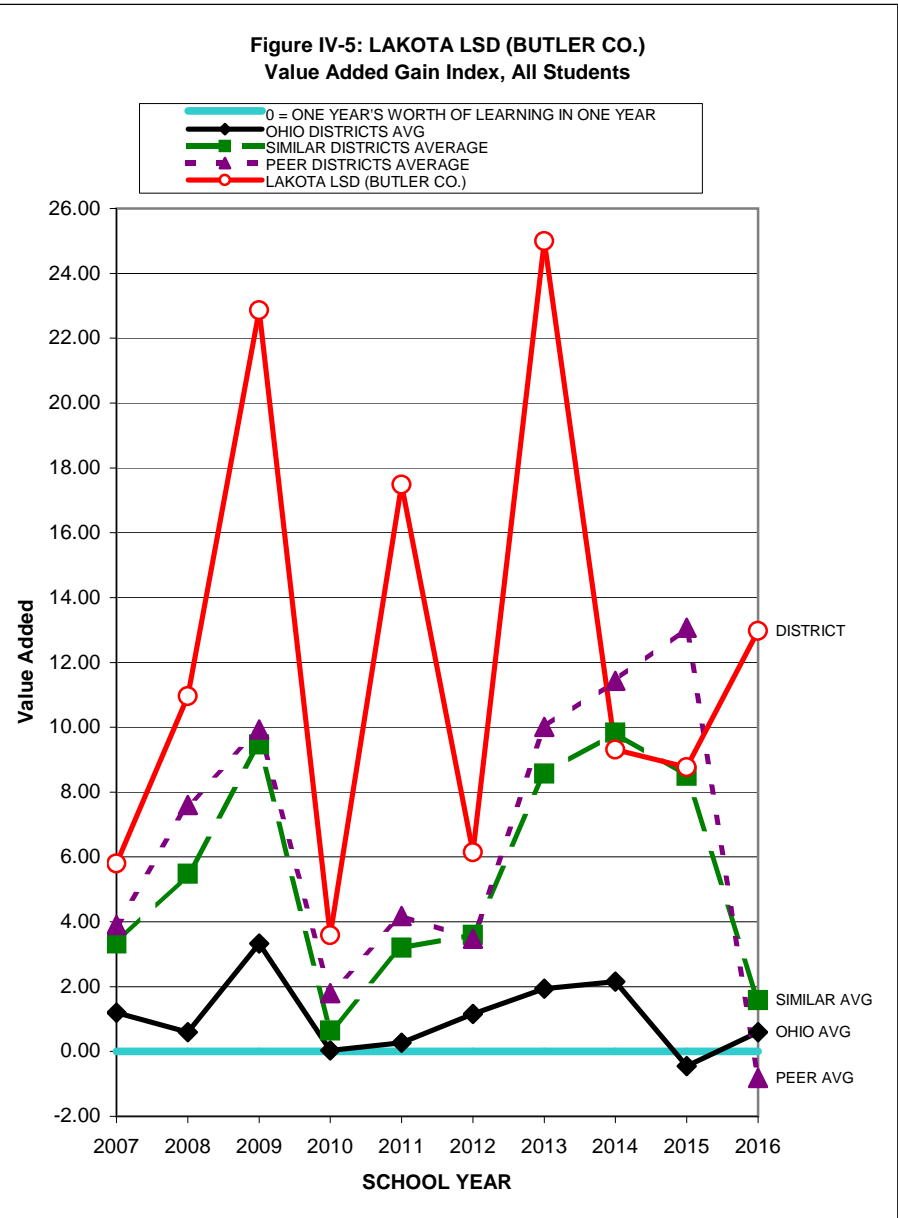
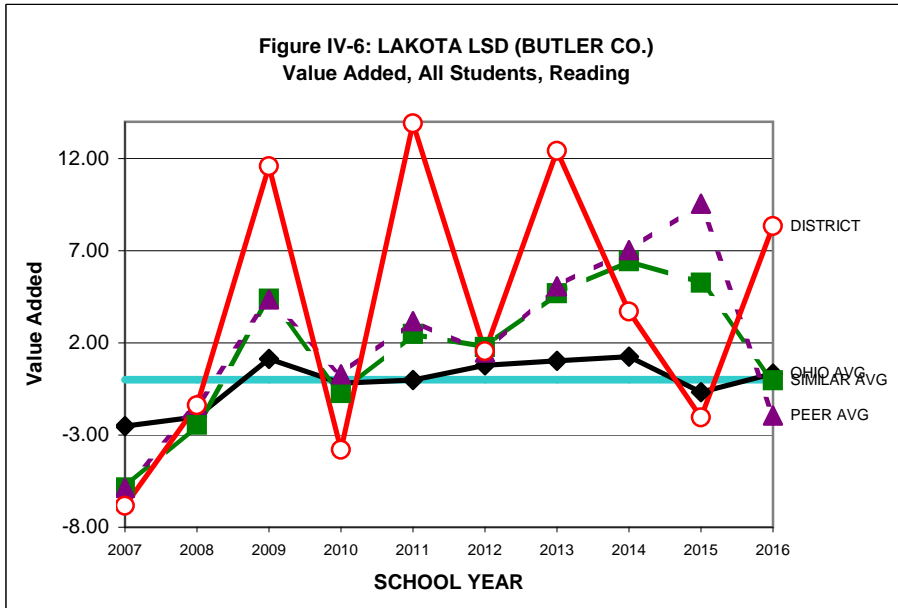
Composite Performance Data

Figures IV-3 and IV-4 show the historical trends as reported by ODE in its Report Cards for the 4-Year Graduation Rate and ACT Percentile.



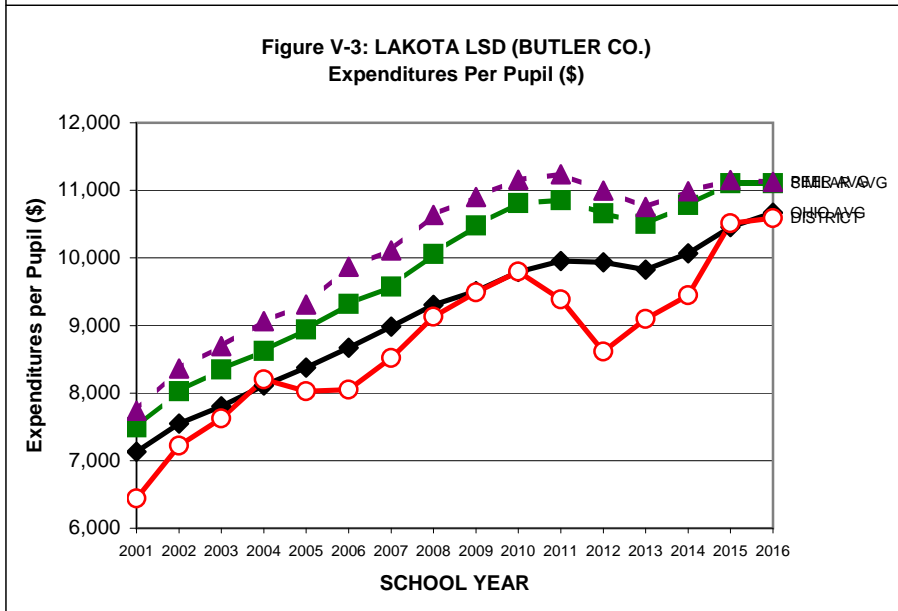
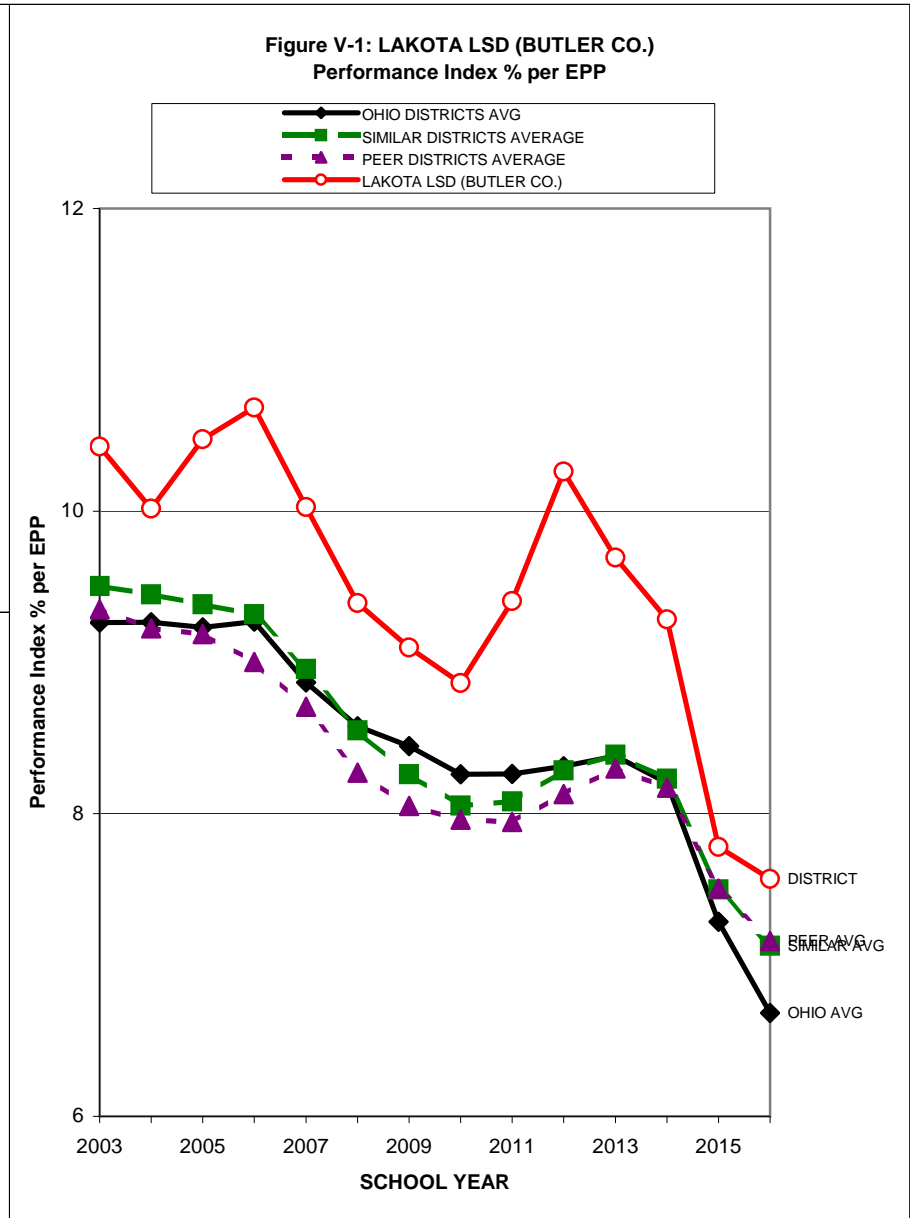
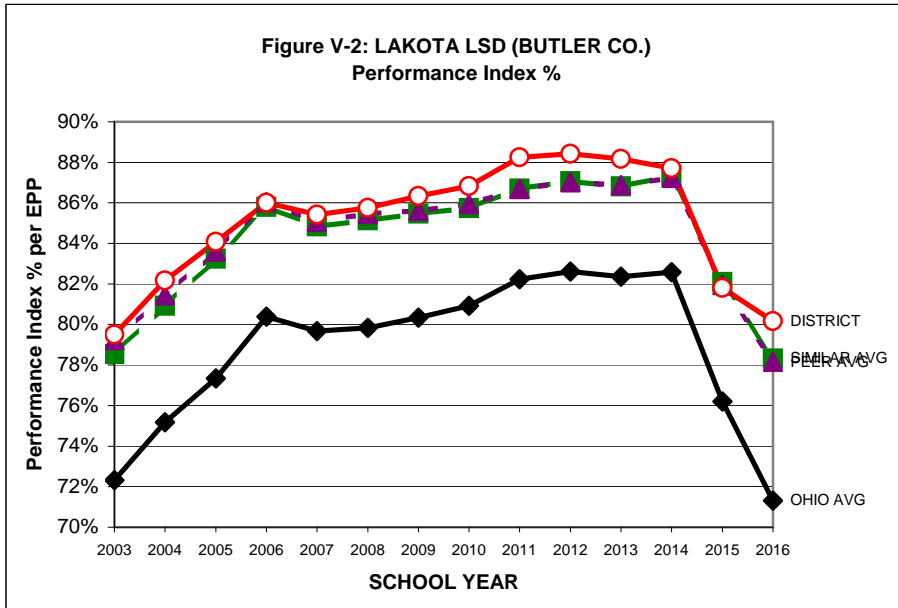
Composite Performance Data

Figures IV-5, IV-6 AND IV-7 show the historical trends as reported by ODE in its Report Cards for the Value Added Gain Indices for Reading, Math, and Overall.



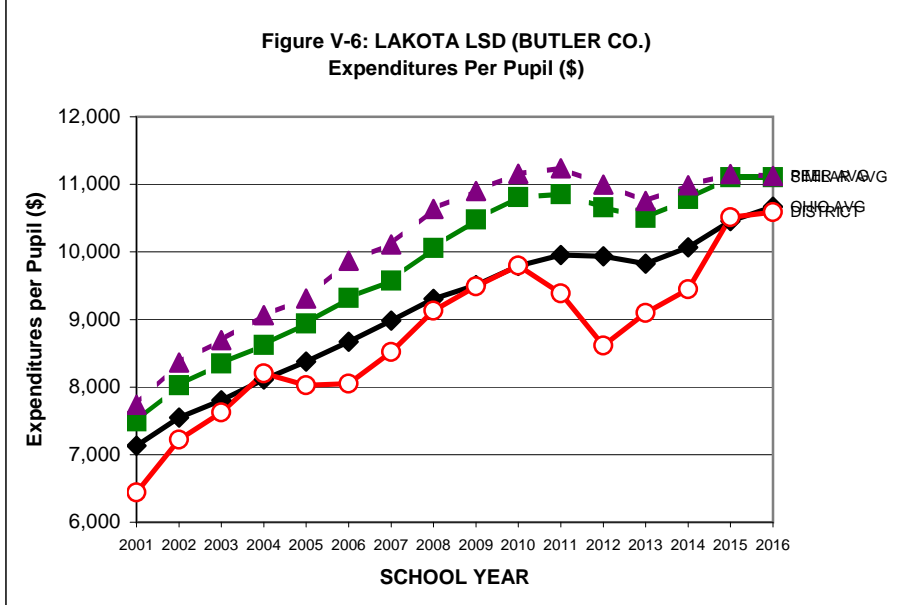
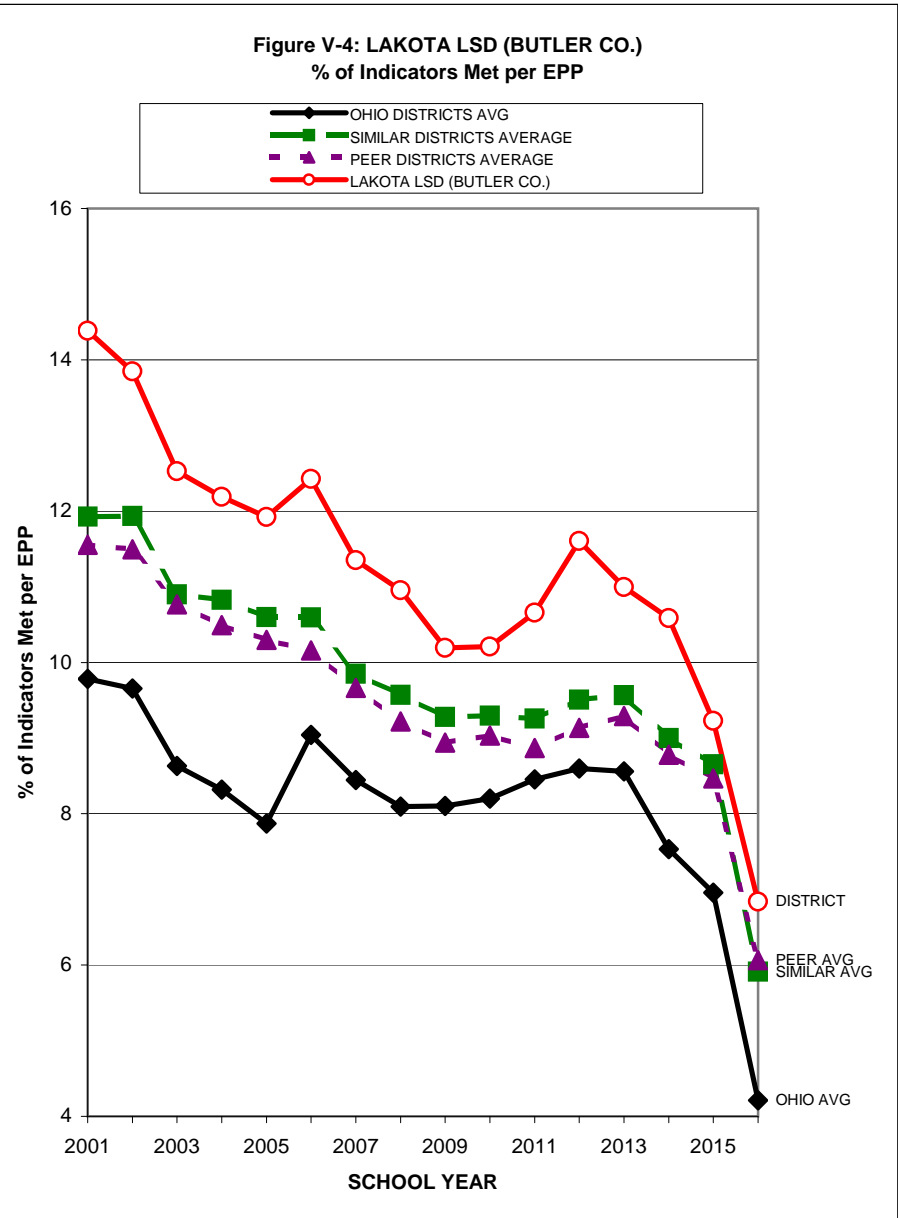
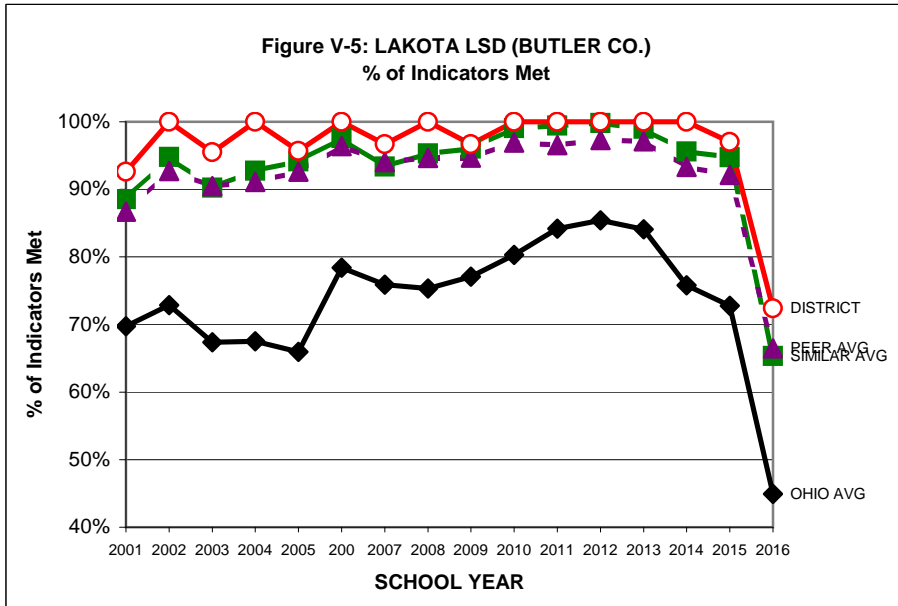
V: Return on Investment Figures - Performance Index Percentage

Figure shows the historical trend in Return on Investment based on the Performance Index Percent (Figure V-2) and Expenditures per Pupil (Figure V-3)



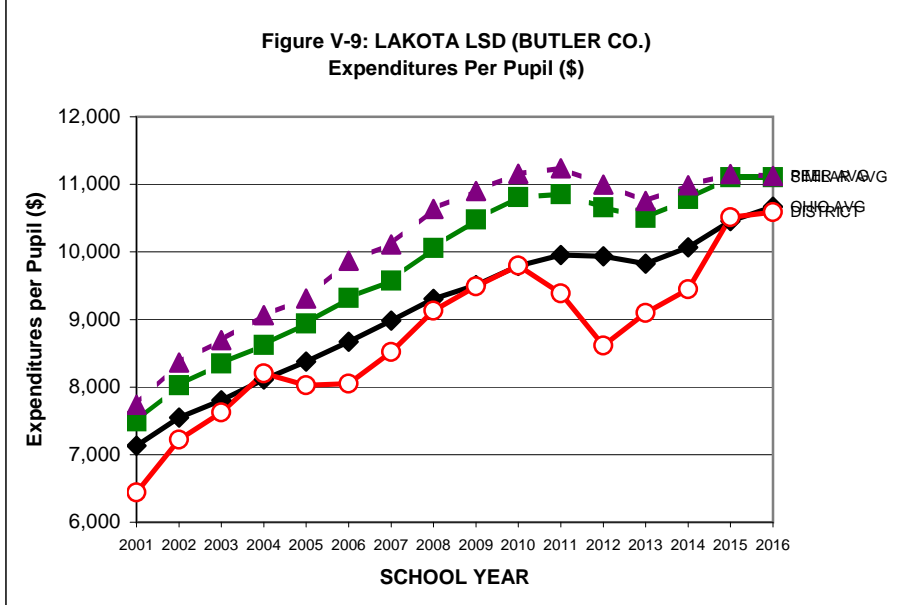
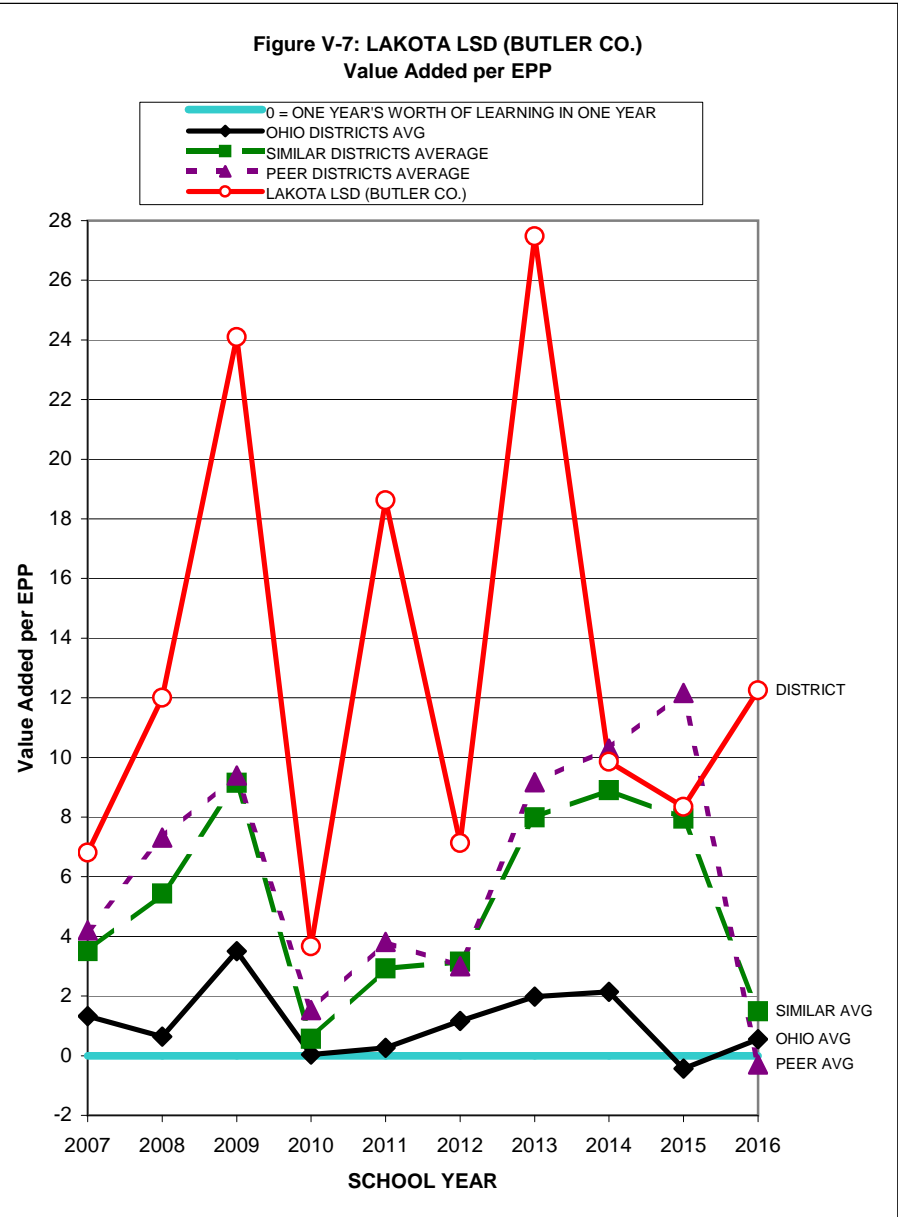
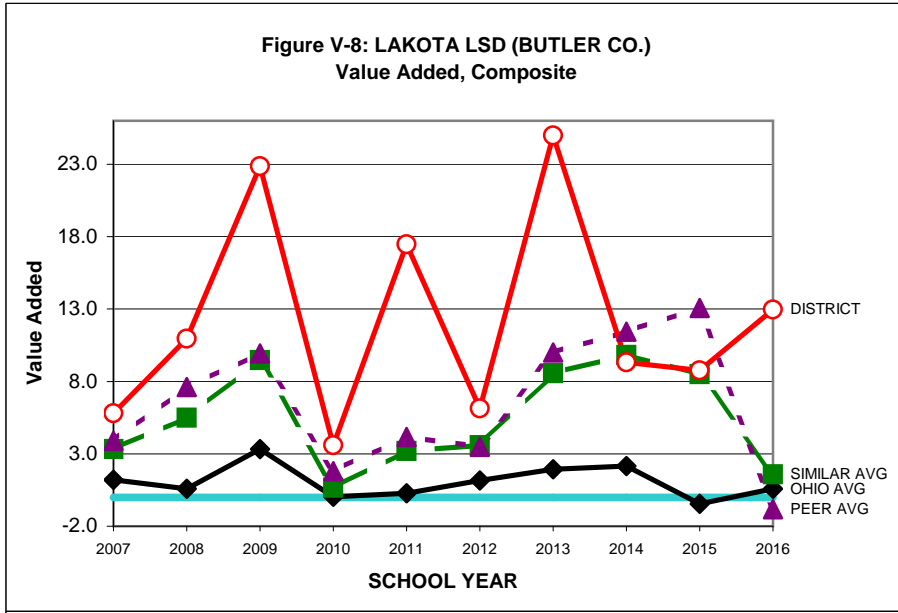
Return on Investment Figures - Percent of Indicators Met

Figure shows the historical trend in Return on Investment based on the Percent of Indicators Met (Figure V-5) and Expenditures per Pupil (Figure V-6)



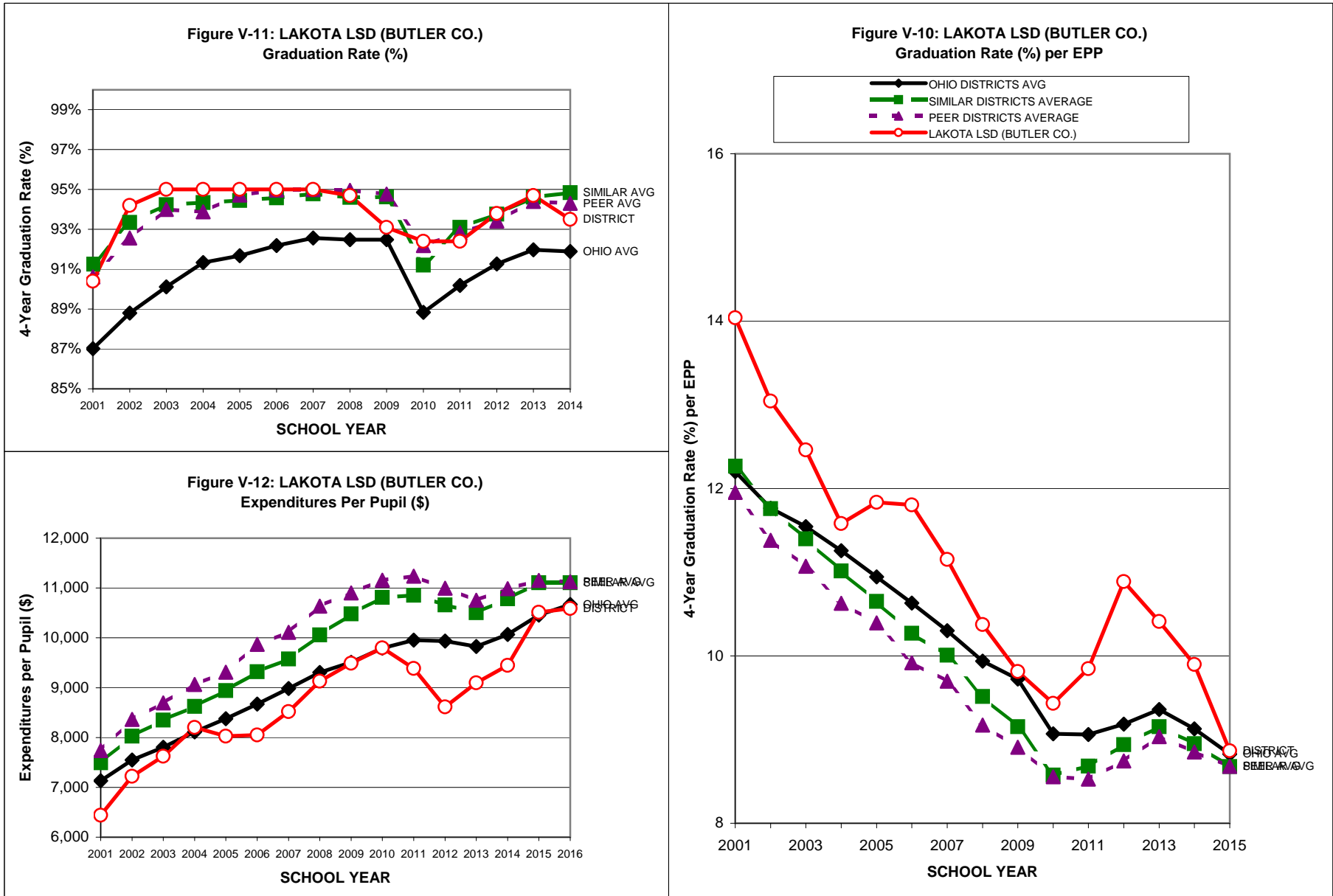
Return on Investment Figures - Value Added Gain Index

Figure V-7 shows the historical trend in Return on Investment based on the Overall Value Added Gain Index (Figure V-8) and Expenditures per Pupil (Figure V-9)



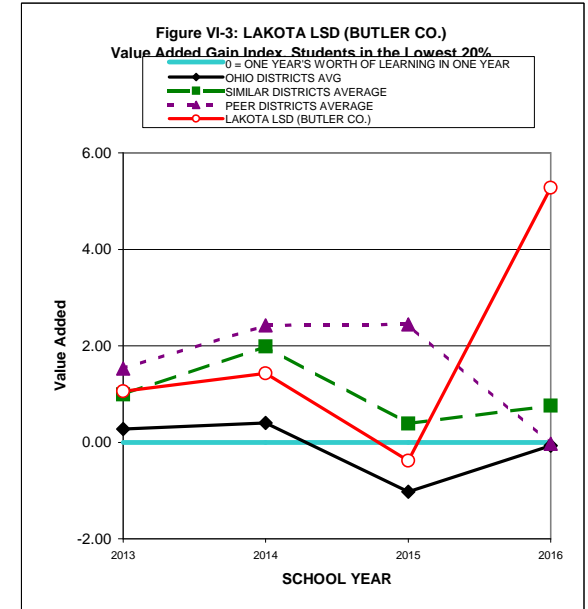
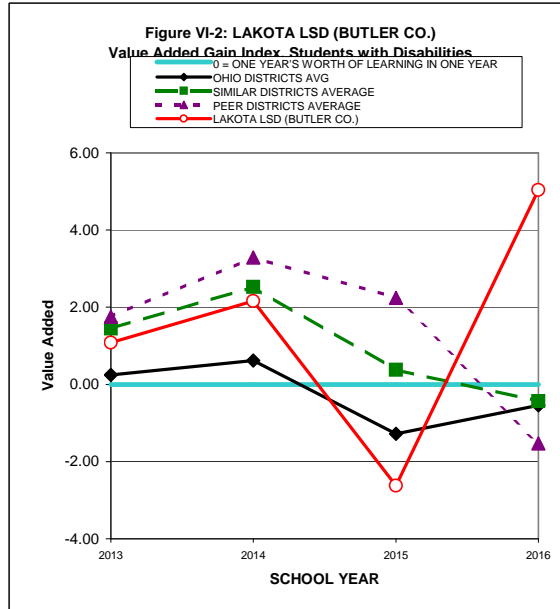
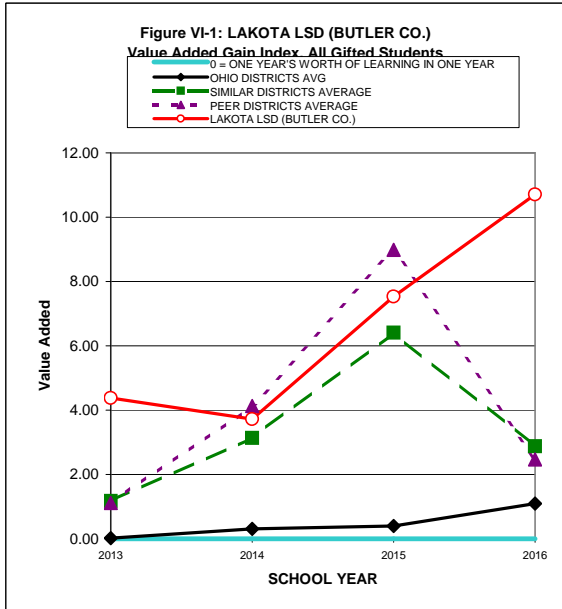
Return on Investment Figures - 4 Year Graduation Rate

Figure V-10 shows the historical trend in Return on Investment based on the 4-Year Graduation Rate (Figure V-11) and Expenditures per Pupil (Figure V-12)



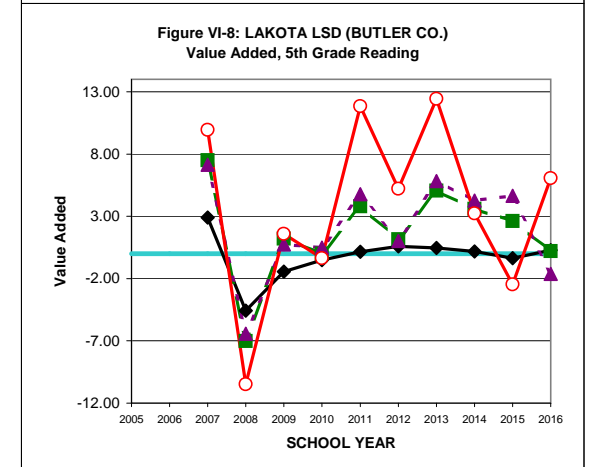
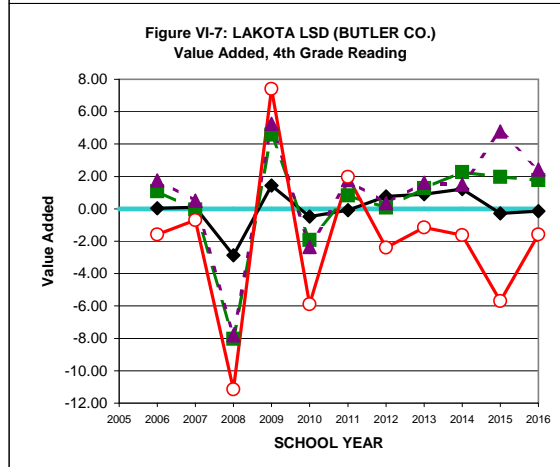
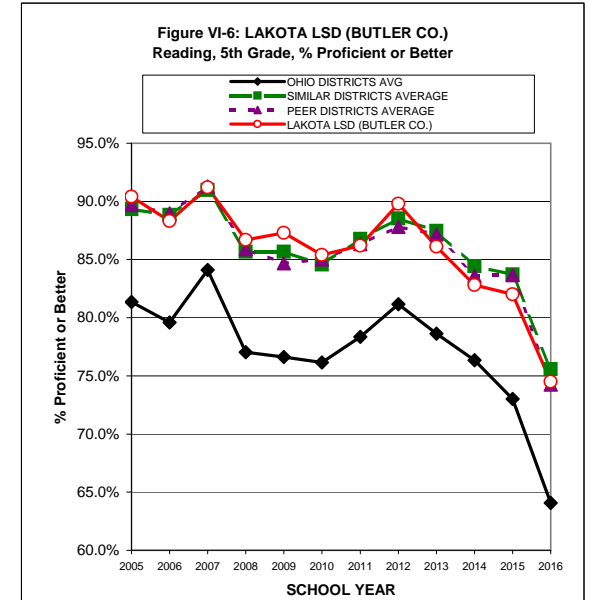
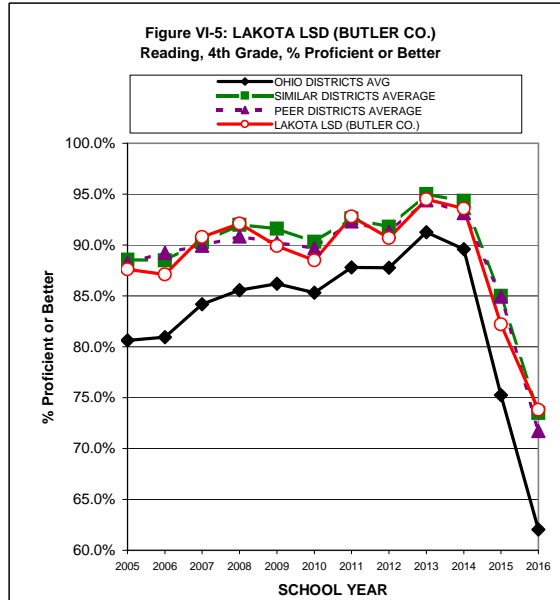
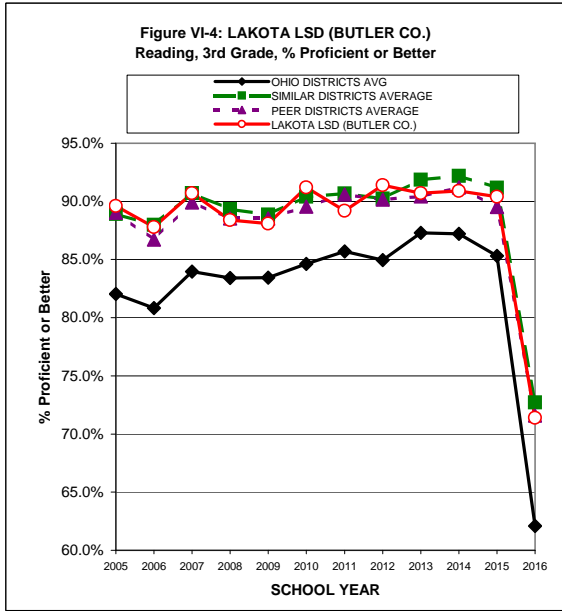
VI: Detailed Performance Data - Value Added Subgroups

Figures VI-1, VI-2, and VI-3 show the historical trend in Value Added Gain Index for All Gifted Students, Students with Disabilities, and Students in the Lowest 20%, respectively.



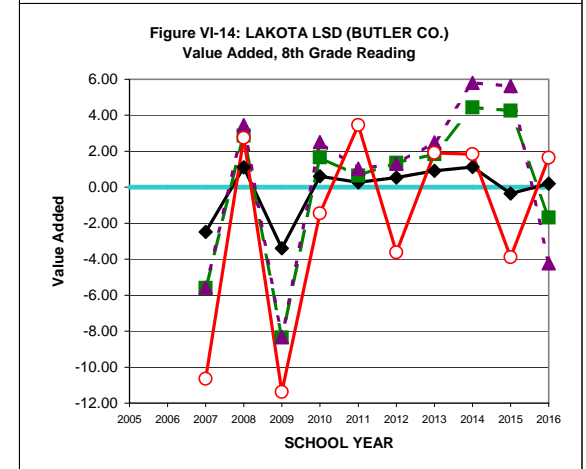
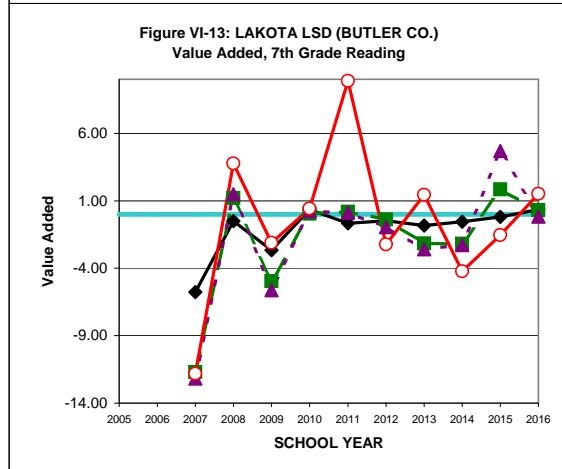
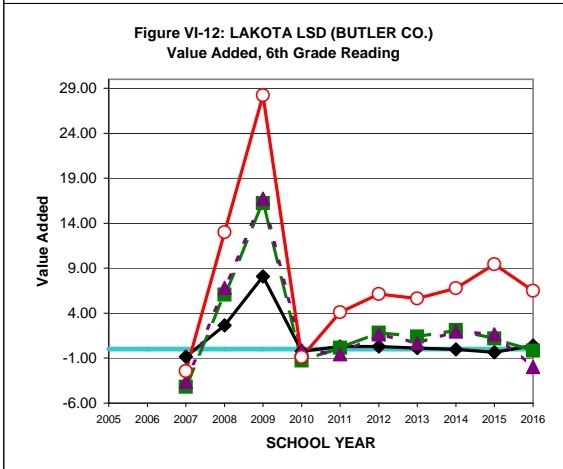
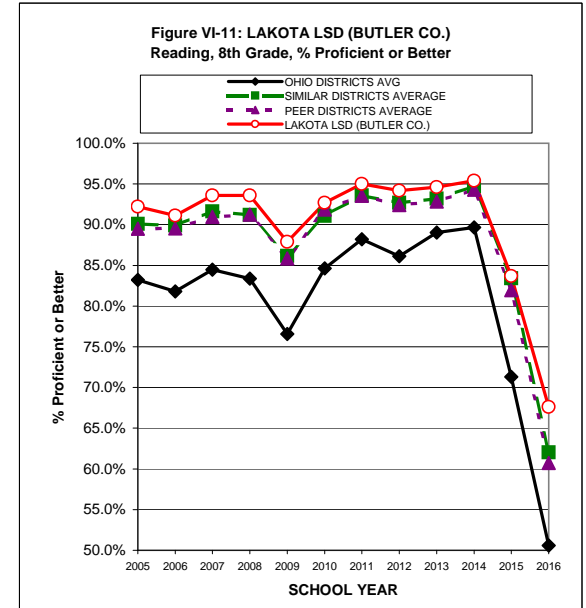
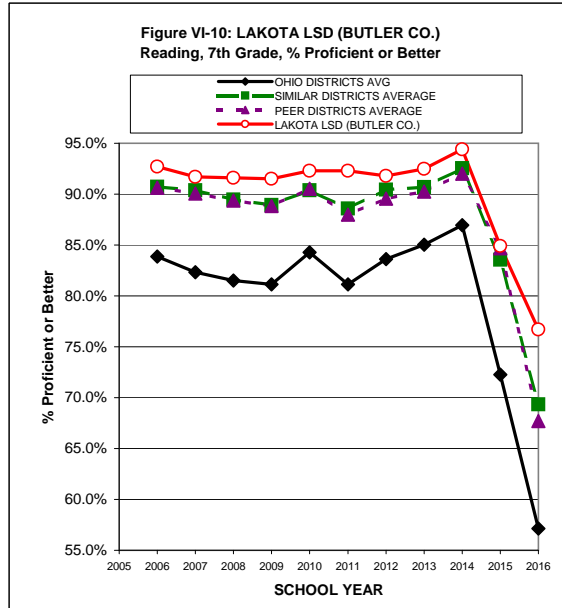
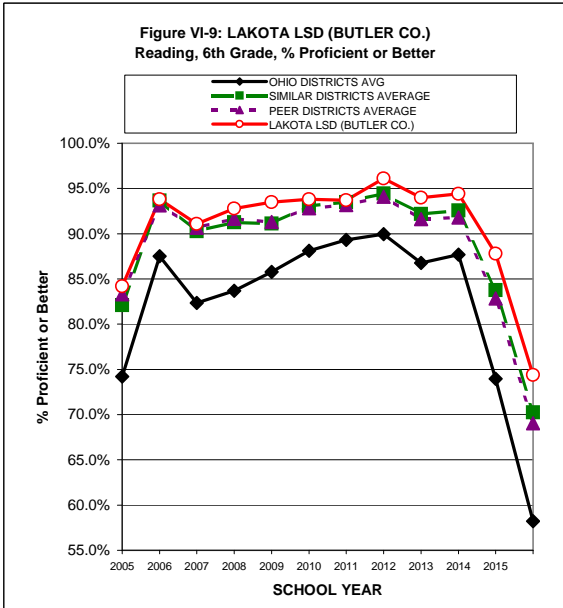
Detailed Performance Data - Reading

Figures VI-4, VI-5, and VI-6 show the historical trend in Reading for the 3rd, 4th, and 5th grades, respectively. Figures VI-7 and VI-8 show the historical trend in Value Added for Reading for 4th and 5th grades, respectively.



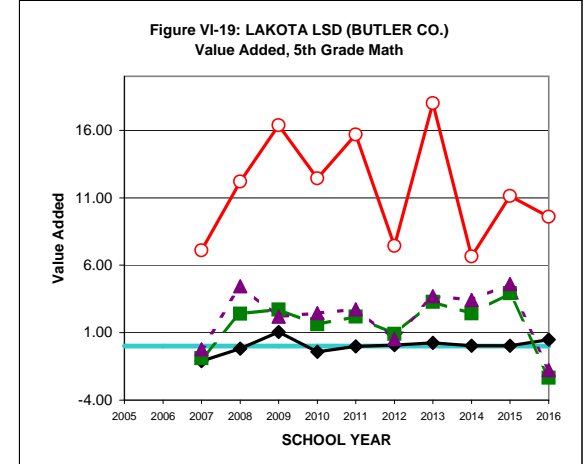
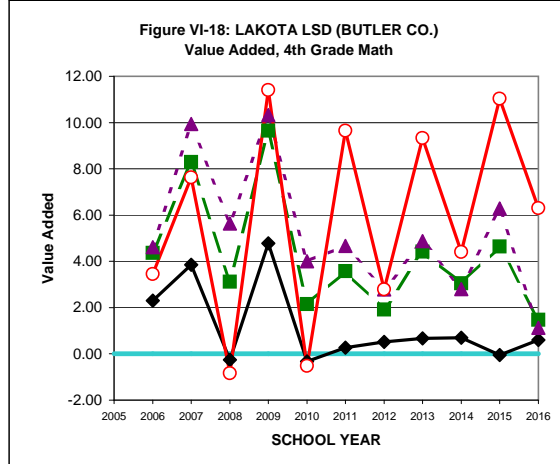
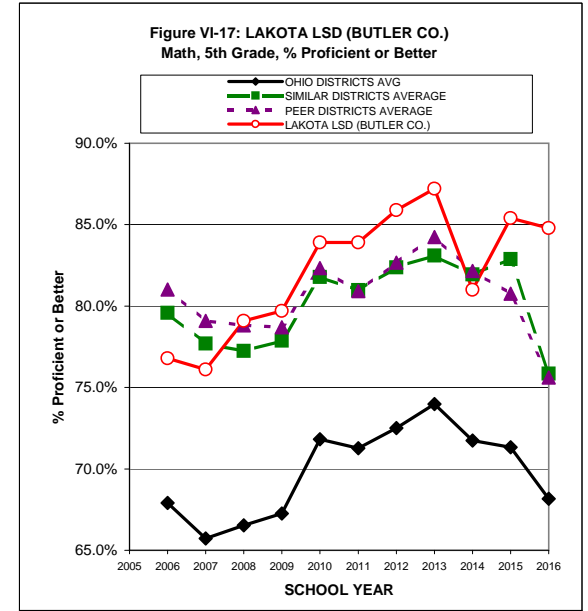
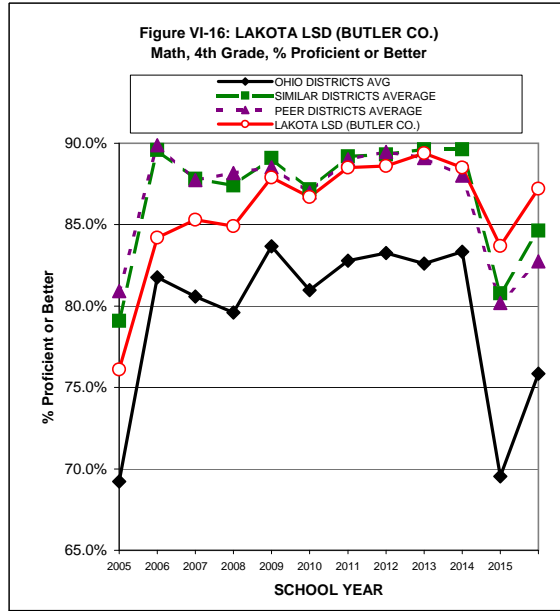
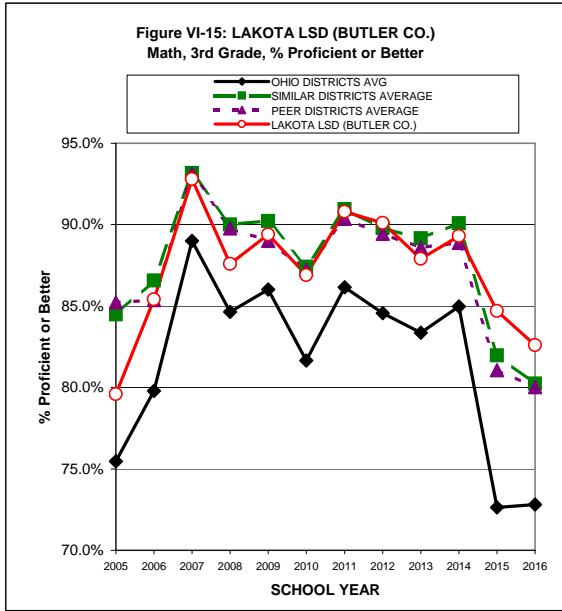
Detailed Performance Data - Reading

Figures VI-9, VI-10, and VI-11 show the historical trend in Reading for the 6th, 7th, and 8th grades, respectively. Figures VI-12, VI-13, VI-14 show the historical trend in Value Added for Reading for those grades.



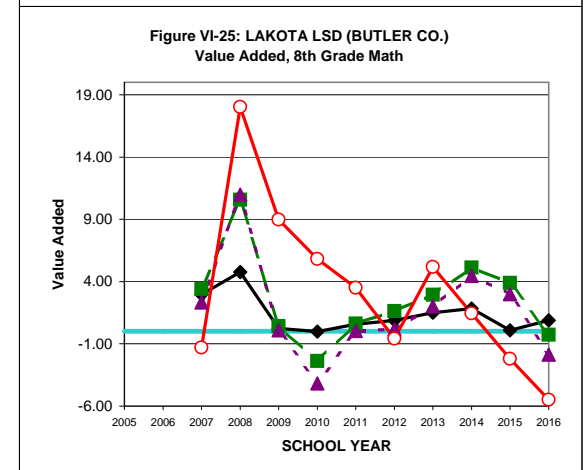
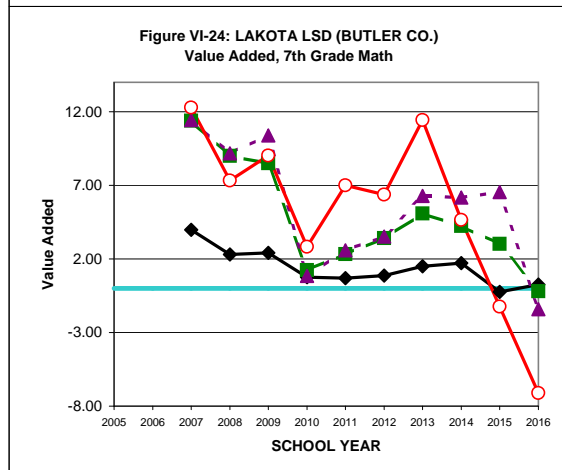
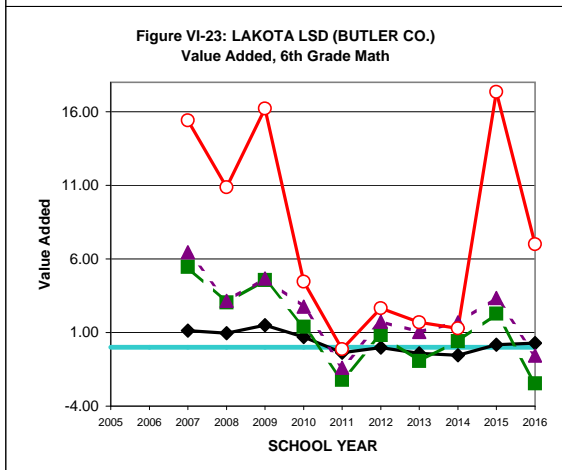
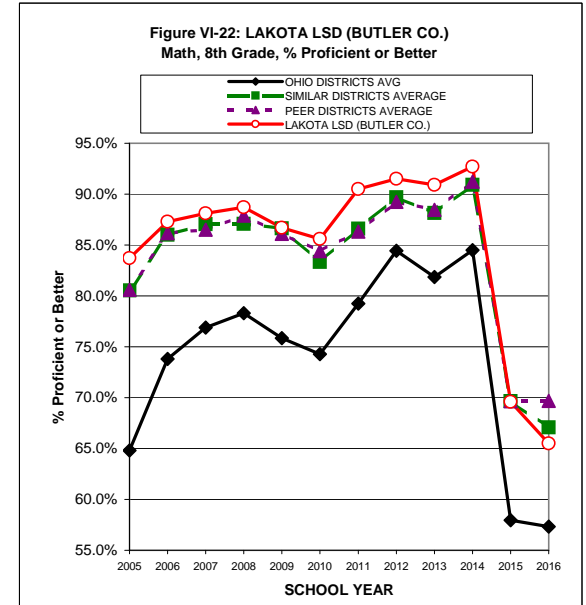
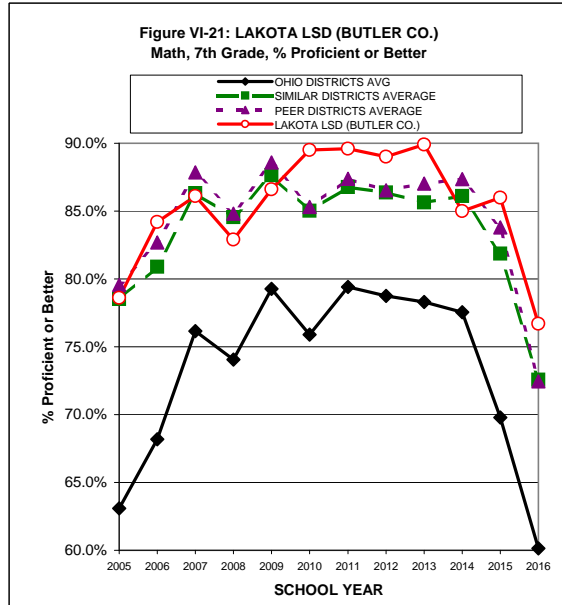
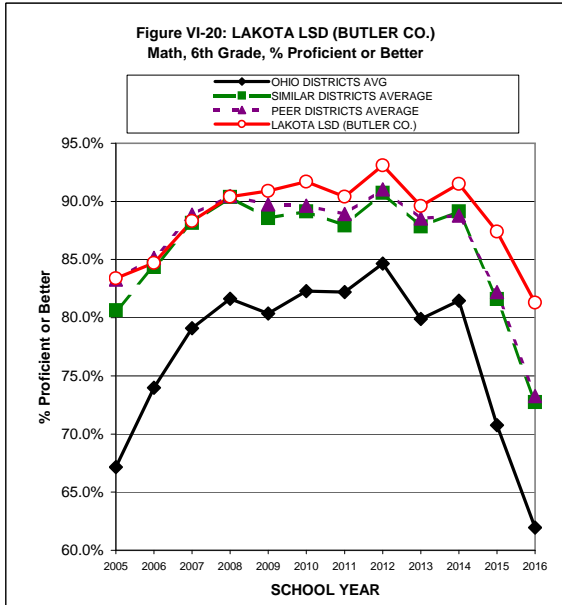
Detailed Performance Data - Math

Figures VI-15, VI-16, and VI-17 show the historical trend in Math for the 3rd, 4th, and 5th grades, respectively. Figures VI-18 and VI-19 show the historical trend in Value Added for Math for 4th and 5th grades, respectively.



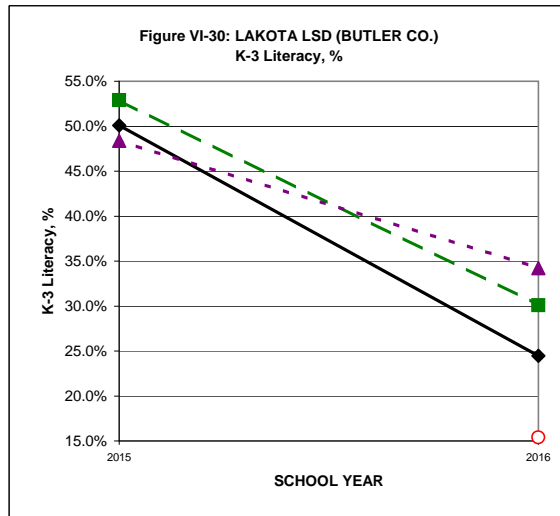
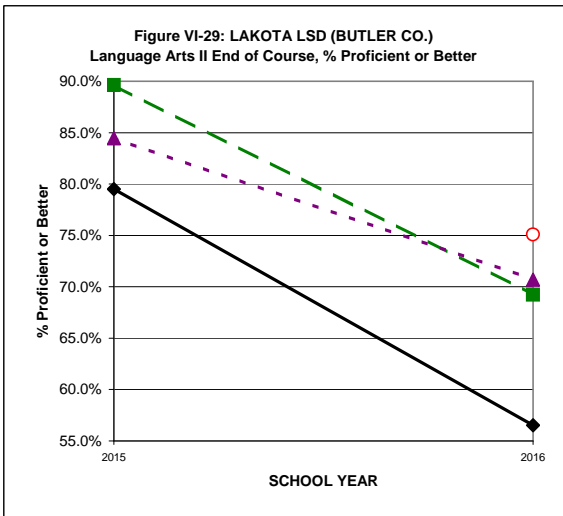
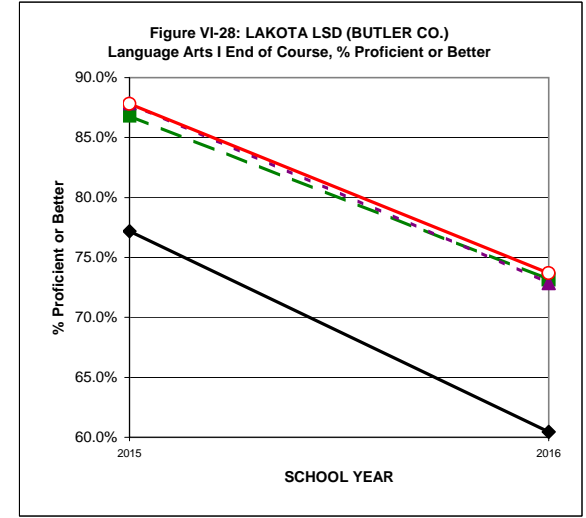
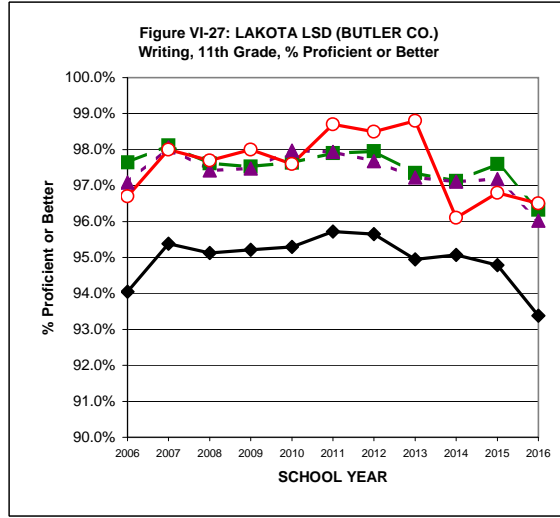
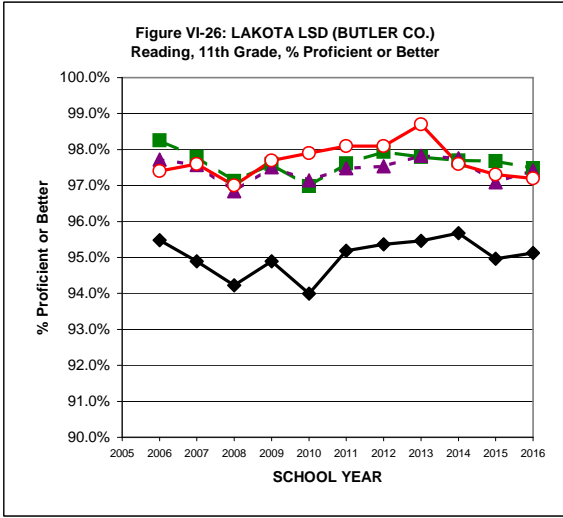
Detailed Performance Data - Math

Figures VI-20, VI-21, and VI-22 show the historical trends in Math for the 6th, 7th, and 8th grades, respectively. Figures VI-23, VI-24, VI-25 show the historical trend in Value Added for Math for those grades.



Detailed Performance Data - 11th Grade Reading and Writing and End of Course English Language Arts

Figures VI-26 and Figure VI-27 provide the historical trend in 11th Grade Reading and 11th Grade Writing, respectively. Figure VI-28 shows the K-3 Literacy % since its inception in 2016. Figures VI-29 and VI-30 show the % Proficient or Better in the English Language Arts I and II End of Course Exams.



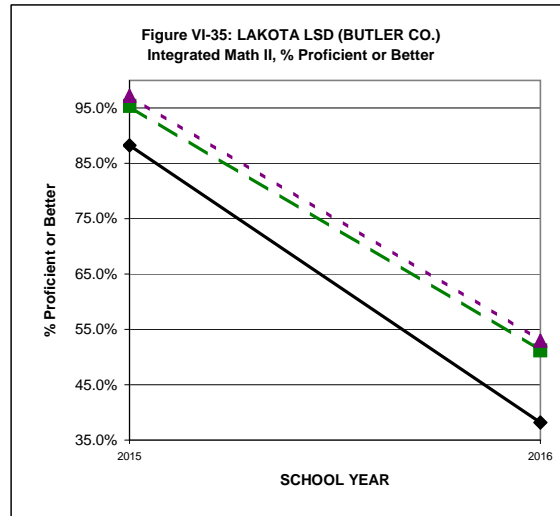
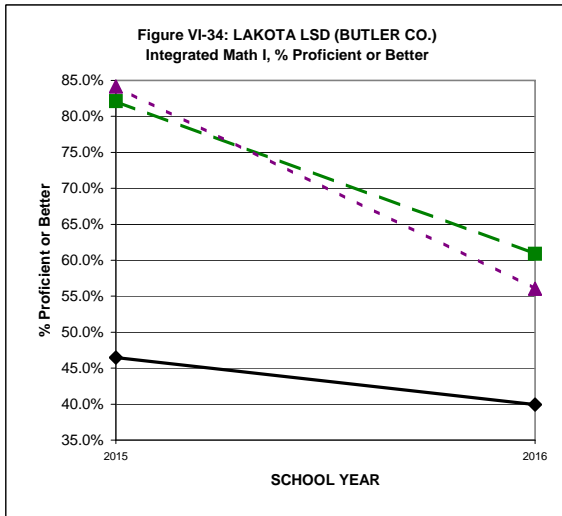
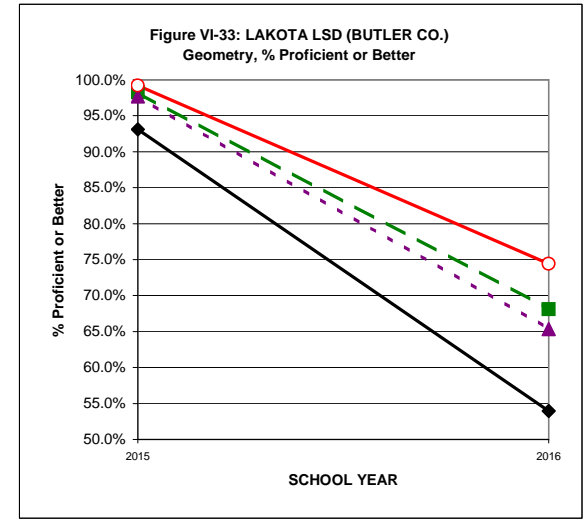
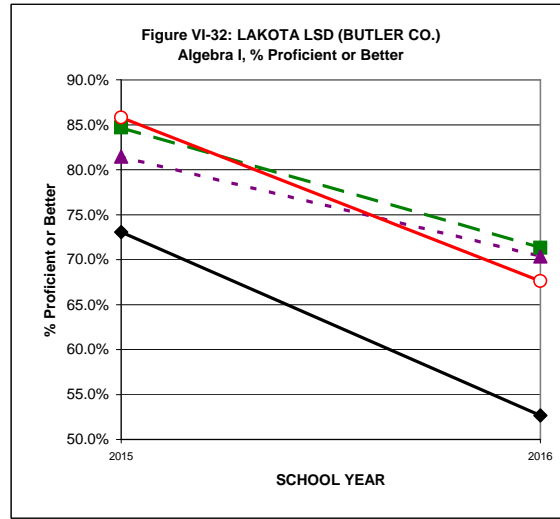
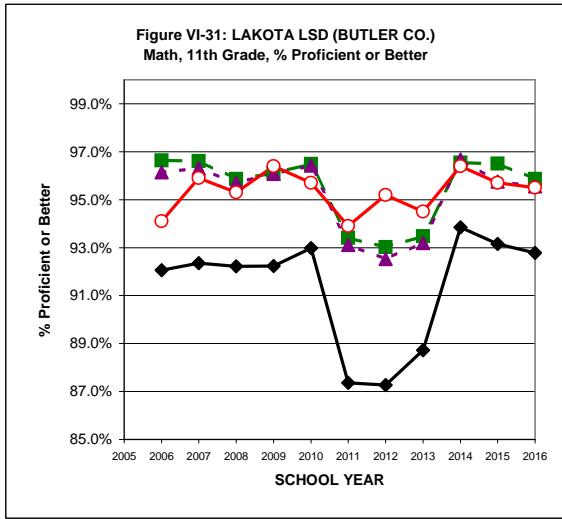
Legend

- ◆— OHIO DISTRICTS AVG
- SIMILAR DISTRICTS AVERAGE
- ▲— PEER DISTRICTS AVERAGE
- DISTRICT

If there are no points for the district for any given year, it means that a statistically-insignificant number of students took that End of Course exam.

Detailed Performance Data - 11th Grade and End of Course Math

Figure VI-31 shows the historical trend in 11th Grade Math, and Figures VI-32, VI-33, VI-34, and VI-35 show the % Proficient scores for Algebra I, Geometry, Integrated Math I, and Integrated Math II, respectively,



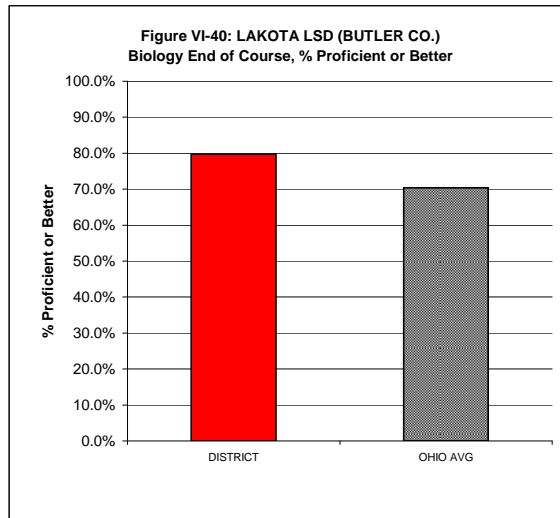
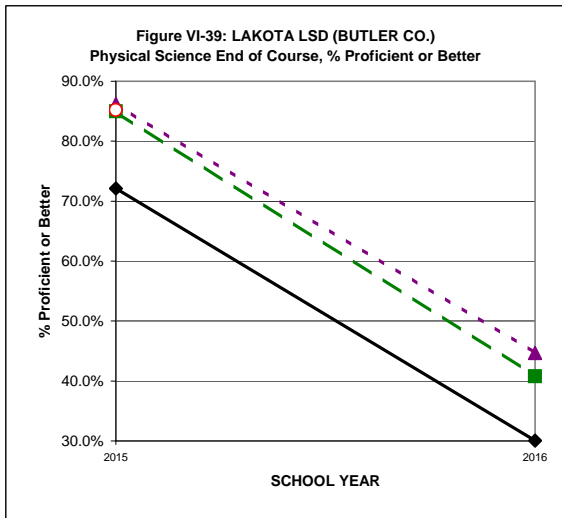
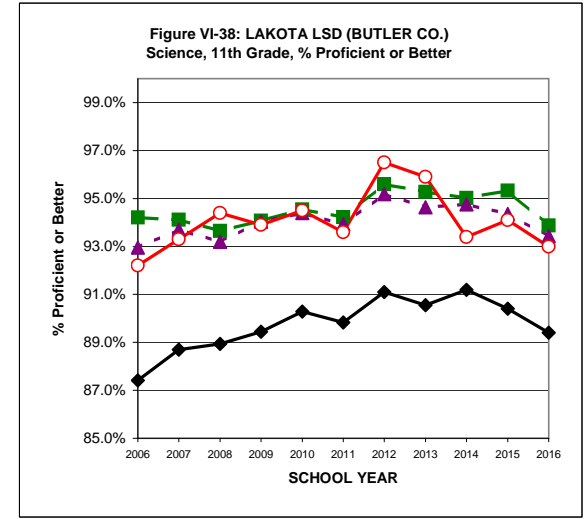
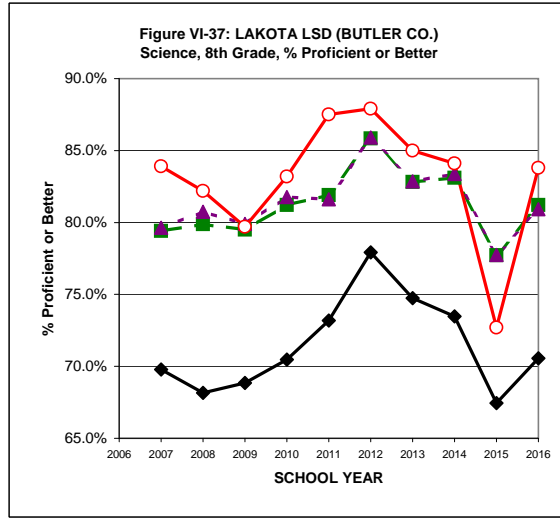
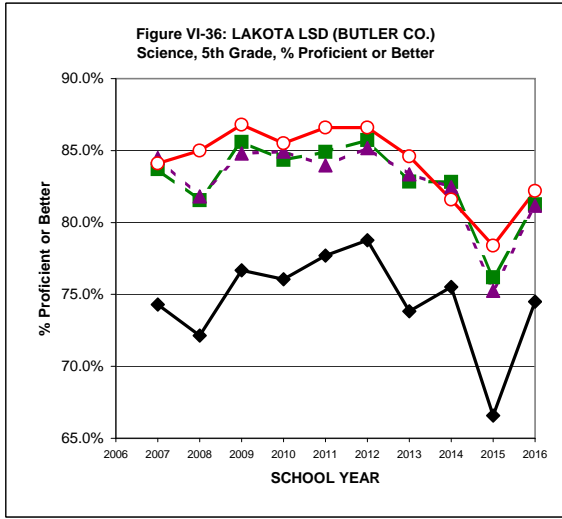
Legend

- OHIO DISTRICTS AVG
- SIMILAR DISTRICTS AVERAGE
- ▲— PEER DISTRICTS AVERAGE
- DISTRICT

If there are no points for the district for any given year, it means that a statistically-insignificant number of students took that End of Course exam.

Detailed Performance Data - Science

Figures VI-36, VI-37, and VI-38 show the historical trends in Science for 5th, 8th, and 11th grades, respectively.



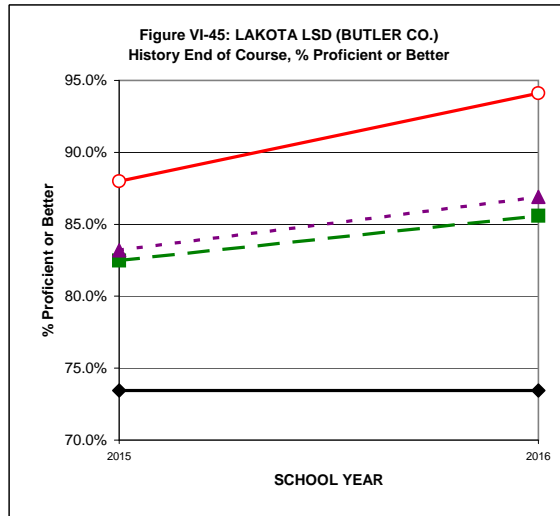
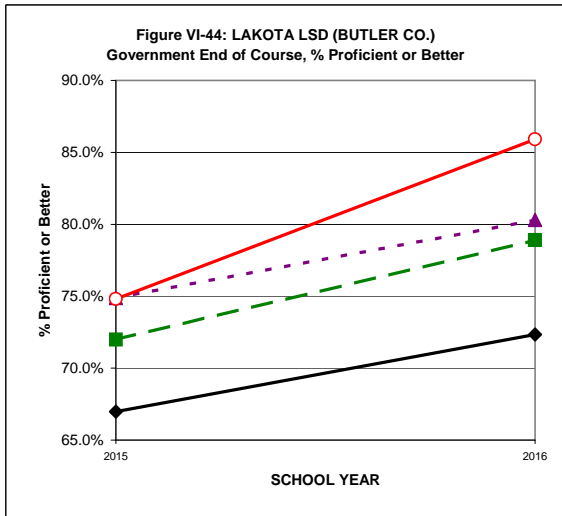
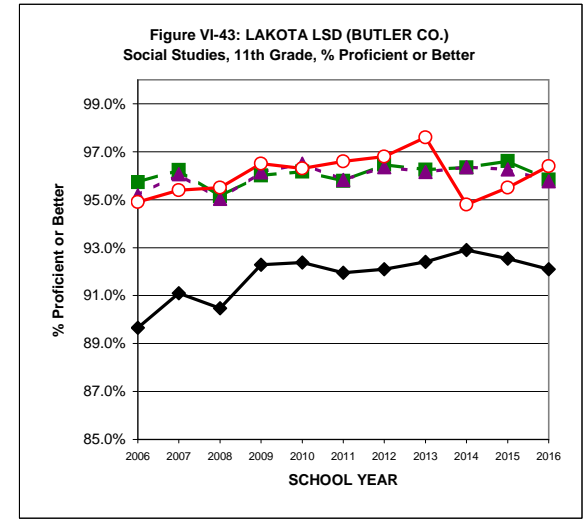
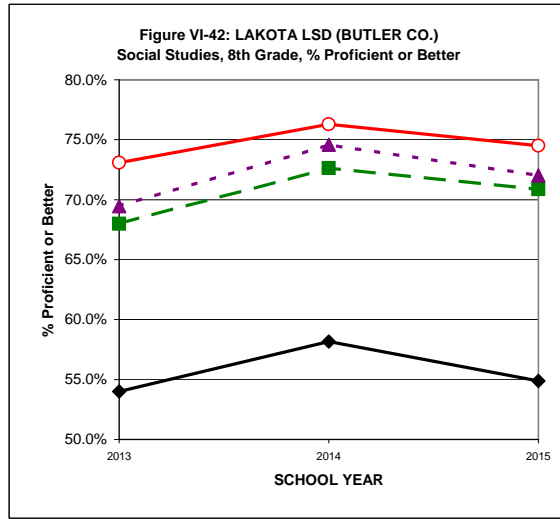
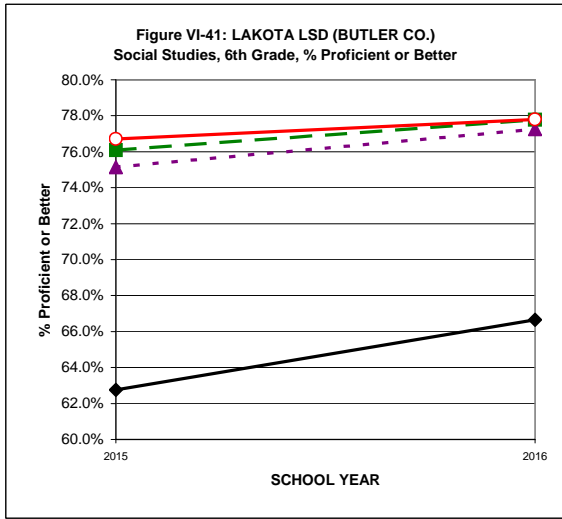
Legend

- OHIO DISTRICTS AVG
- SIMILAR DISTRICTS AVERAGE
- ▲— PEER DISTRICTS AVERAGE
- DISTRICT

If there are no points for the district for any given year, it means that a statistically-insignificant number of students took that End of Course exam.

Detailed Performance Data - Social Studies

Figures VI-41 and VI-42 show the historical trends in Social Studies for 6th and 8th grades, respectively. Figures VI-43, Vi-44, and VI-45 show the Proficiency Percentage for 11th grade Social Studies, Government End of Course,



Legend

- ◆— OHIO DISTRICTS AVG
- SIMILAR DISTRICTS AVERAGE
- - -▲- - - PEER DISTRICTS AVERAGE
- DISTRICT

If there are no points for the district for any given year, it means that a statistically-insignificant number of students took that End of Course exam.

Appendix I - October, 2016 Five Year Forecast

Lakota Five Year Forecast for Fiscal Year 2017

District Type: Local

IRN: 046110

County: Butler

Date Submitted: 10/26/2016 Date Processed: 10/26/2016

Line	Actual			Forecasted				
	2014	2015	2016	2017	2018	2019	2020	2021
1.010 General Property (Real Estate)	83,356,717	88,658,242	91,756,506	91,435,540	91,482,986	92,280,387	92,969,424	93,658,640
1.020 Tangible Personal Property Ta	9,351	36,027	8,813					
1.035 Unrestricted Grants-in-Aid	45,016,969	49,202,349	49,105,446	48,738,951	49,291,997	49,232,709	49,216,033	49,197,959
1.040 Restricted Grants-in-Aid	118,514	143,641	159,190	177,045	178,815	180,604	182,410	184,234
1.050 Property Tax Allocation	12,980,412	13,147,700	12,790,014	11,101,685	10,358,519	10,341,591	10,403,415	10,465,289
1.060 All Other Operating Revenue	13,489,757	15,621,932	15,568,573	15,697,707	16,494,184	16,540,876	16,587,785	16,584,913
1.070 Total Revenue	154,971,720	166,809,891	169,388,542	167,150,928	167,806,501	168,576,167	169,359,067	170,091,035
2.040 Operating Transfers-In	2,204							
2.050 Advances-In	987,990	134,961	67,070	8,283	200,000	200,000	200,000	200,000
2.060 All Other Financial Sources	30,948	10,360	10,819	20,000	20,000	20,000	20,000	20,000
2.070 Total Other Financing Sources	1,021,142	145,321	77,889	28,283	220,000	220,000	220,000	220,000
2.080 Total Revenues and Other Fin:	155,992,862	166,955,212	169,466,431	167,179,211	168,026,501	168,796,167	169,579,067	170,311,035
3.010 Personnel Services	78,926,375	82,200,864	82,925,932	85,727,299	87,613,299	89,540,792	91,510,689	93,523,924
3.020 Employees' Retirement/Insura	26,285,563	28,813,510	29,112,820	28,994,573	30,109,494	31,809,939	33,340,303	34,965,458
3.030 Purchased Services	29,037,566	30,985,347	30,958,101	32,265,362	33,222,292	34,225,003	35,276,551	36,380,219
3.040 Supplies and Materials	4,102,696	3,648,749	3,682,919	3,956,981	4,033,101	4,110,698	4,189,801	4,270,439
3.050 Capital Outlay	3,305,081	412,666	593,469	358,538	363,916	369,375	374,915	380,539
4.050 Debt Service: Principal - HB 26	715,000	725,000	740,000	772,000	777,000	802,000	827,000	846,000
4.055 Debt Service: Principal - Other	525,000	540,000	565,000	733,000	663,000	638,000	653,000	664,000
4.060 Debt Service: Interest and Fisc	592,373	558,075	354,394	405,520	345,861	298,402	253,158	211,567
4.300 Other Objects	1,644,175	1,621,984	1,684,074	1,724,387	1,756,201	1,788,611	1,821,629	1,855,265
4.500 Total Expenditures	145,133,829	149,506,195	150,616,709	154,937,660	158,884,164	163,582,820	168,247,046	173,097,411
5.010 Operational Transfers - Out	575,584	936,539	1,190,931	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
5.020 Advances - Out	134,961	67,070	8,283	200,000	200,000	200,000	200,000	200,000
5.030 All Other Financing Uses	848		47,223	1,000	1,000	1,000	1,000	1,000
5.040 Total Other Financing Uses	711,393	1,003,609	1,246,437	2,201,000	2,201,000	2,201,000	2,201,000	2,201,000
5.050 Total Expenditure and Other Fi	145,845,222	150,509,804	151,863,146	157,138,660	161,085,164	165,783,820	170,448,046	175,298,411
6.010 Excess Rev & Oth Financing S	10,147,640	16,445,408	17,603,285	10,040,551	6,941,337	3,012,347	-868,979	-4,987,376
7.010 Beginning Cash Balance	24,681,354	34,828,994	51,274,402	68,877,687	78,918,238	85,859,575	88,871,922	88,002,943
7.020 Ending Cash Balance	34,828,994	51,274,402	68,877,687	78,918,238	85,859,575	88,871,922	88,002,943	83,015,567
8.010 Outstanding Encumbrances	1,338,468	583,240	475,131	500,000	500,000	500,000	500,000	500,000
10.010 Fund Balance June 30 for Ce	33,490,526	50,691,162	68,402,556	78,418,238	85,359,575	88,371,922	87,502,943	82,515,567
12.010 Fund Bal June 30 for Cert of	33,490,526	50,691,162	68,402,556	78,418,238	85,359,575	88,371,922	87,502,943	82,515,565
15.010 Unreserved Fund Balance Ju	33,490,526	50,691,162	68,402,556	78,418,238	85,359,575	88,371,922	87,502,943	82,515,565

Appendix II - 2016 Report Card

Ohio School Report Cards

[Sign In](#)

2015 - 2016 Report Card for Lakota Local School District

[View Printable PDF](#)

- Overview
- Achievement**
- Progress
- Gap Closing
- Graduation Rate
- K-3 Literacy
- Prepared for Success

DISTRICT GRADE

Coming in 2018

DISTRICT DETAILS

VIEW SCHOOLS



Financial Data

These measures answer several questions about spending and performance. How much is spent, the source of the revenue and how do these measures compare across districts?

[VIEW DATA](#)

Achievement

The Achievement component represents the number of students who passed the state tests and how well they performed on them.

COMPONENT GRADE

C

[VIEW MORE DATA](#)

[VIEW GIFTED DATA](#)

Performance Index
80.5%.....**B**

Indicators Met
72.4%.....**C**

Progress

The Progress component looks closely at the growth that all students are making based on their past performances.

COMPONENT GRADE

A

[VIEW MORE DATA](#)

Value-Added
Overall.....**A**
Gifted.....**A**
Lowest 20% in Achievement.....**A**
Students with Disabilities.....**A**

Gap Closing

The Gap Closing component shows how well schools are meeting the performance expectations for our most vulnerable populations of students in English language arts, math and graduation.

COMPONENT GRADE

F

[VIEW MORE DATA](#)

Annual Measurable Objectives
41.1%.....**F**

Graduation Rate

The Graduation Rate component looks at the percent of students who are successfully finishing high school with a diploma in four or five years.

COMPONENT GRADE

A

[VIEW MORE DATA](#)

Graduation Rates
93.2% of students graduated in 4 years.....**A**
94.5% of students graduated in 5 years.....**B**

K-3 Literacy

The K-3 Literacy component looks at how successful the school is at getting struggling readers on track to proficiency in third grade and beyond.

COMPONENT GRADE

F

[VIEW MORE DATA](#)

K-3 Literacy Improvement
15.4%.....**F**

Prepared for Success

Whether training in a technical field or preparing for work or college, the Prepared for Success component looks at how well prepared Ohio's students are for all future opportunities.

COMPONENT GRADE

C

[VIEW DATA](#)



Appendix III

Calculating District Effectiveness

1. Using the Performance Index Percentage

Effectiveness = $(100,000 \times \text{Performance Index Percent}) / \text{Expenditures Per Pupil}$

Example: Performance Index Percentage = 80%
 Expenditures per Pupil = \$9,000
 Effectiveness = $(100,000 \times .8) / \$9,000 = 8.89$

2. Using the Percent of Indicators Met

Effectiveness = $(100,000 \times \text{Percent of Indicators Met}) / \text{Expenditures Per Pupil}$

Example: Percent of Indicators Met = 70%
 Expenditures per Pupil = \$9,000
 Effectiveness = $(100,000 \times .7) / \$9,000 = 7.78$

3. Using the 4-Year Graduation Rate

Effectiveness = $(100,000 \times \text{4-Year Graduation Rate}) / \text{Expenditures Per Pupil}$

Example: 4-Year Graduation Rate = 90%
 Expenditures per Pupil = \$9,000
 Effectiveness = $(100,000 \times .9) / \$9,000 = 10$

4. Using the Value Added Gain Index

Effectiveness = $(10,000 \times \text{4-Year Graduation Rate}) / \text{Expenditures Per Pupil}$

Example: Value Added Gain Index = 2.5
 Expenditures per Pupil = \$9,000
 Effectiveness = $(10,000 \times .25) / \$9,000 = 2.78$

Appendix IV

Data Sources

- 1. 2008 through 2016 District Personnel Salaries.** The Ohio Treasurer has downloadable spreadsheets which provide school employee salary data for the past nine years.
http://www.tos.ohio.gov/Teacher_Salary
Employee salary data broken down by district are available at
<http://www.compareohioschools.org>
- 2. District Teacher and Administration Salaries.** The Buckeye Institute has compiled these data, all derived from the State Treasurer's data. Teacher and administrator salaries are available for every district for the last 12 years. The last year for which these are available is 2013.
<http://www.buckeyeinstitute.org/teacher-salary>
- 3. Teacher and Classified Personnel Contracts.** The Ohio State Employment Relations Board maintains online copies of all negotiated district teacher and classified personnel contracts.
http://www.serb.state.oh.us/sections/research/WEB_CONTRACTS/WebContracts.htm
- 4. District Report Cards.**
<http://ilrc.ode.state.oh.us/Districts/Default.asp>
- 5. School District Tax Data (Property, Resident Income).**
http://www.tax.ohio.gov/tax_analysis/tax_data_series/school_district_data/publications_tds_school.aspx
- 6. Ohio SERB 2015 Health Insurance Survey.**
http://www.serb.state.oh.us/sections/research/reports/Health_Insurance_Report_2016.pdf
- 7. Teacher Salary Data, 2001-Present.** Downloadable Excel files with base and step data for each school district. Maintained by OEA.
<http://www.ohea.org/salary-data-since-2001>
- 8. District Profile (Cupp) Reports.** Profile data for each district, maintained by ODE.
<http://education.ohio.gov/Topics/Finance-and-Funding/Finance-Related-Data/District-Profile-Reports>
- 9. District Five Year Forecasts.** Five-Year Forecasts for all districts. Maintained by ODE.
<http://fyf.oecn.k12.oh.us/>
- 10. Financial and Performance Audits.** Access the search of Financial and Performance Audits carried out by the Auditor of State. Select "School" in the pull-down menu for "Entity Type" and "Performance Audit" under "Report Description."
<https://ohioauditor.gov/AuditSearch/search.aspx>