**DISTRICT PROFILE REPORT**

This document is a comprehensive compilation of some useful data elements on Ohio public school districts a fraction of which was formerly released through what was and still is popularly known as the Cupp Report (named after Senator Bob Cupp). The variables included here are classified into areas of *demographic data; personnel data; property valuation and tax data; local tax effort data; expenditure data; revenue by source data and school district financial status data*. Additionally, the District Profile includes comparisons of each individual school district’s statistics with statewide and similar districts’ statistics in over 600 pages (one page per district). The Island Districts and College Corner Local have been excluded from the analysis due to the characteristics of the districts and data anomalies.

One important point to keep in mind as you use the report is that all of the district data as well as similar grouping and statewide averages presented on this document pertain to regular public school districts. This means that where logical, the data driven by other entities such as community schools and joint vocational schools have been removed from the base to limit the analysis to public school districts. This was done by necessity as the inclusion of data for other entities would tend to distort the figures and could make viable comparisons of inter-district numbers problematic. Having said that, it is also important to note that in other places certain data elements pertaining to joint vocational schools or community schools had to be kept in the mix in order to allow the statistics presented to serve their purposes. As an example, community schools report expenditure per pupil figures, but their figures could be very different in nature from those of the regular public school districts due to the fact that some of these entities only cater to a subset of students (certain grade levels or students with special needs) or they may not be obligated to provide certain services that regular public school districts have to provide (for example transportation services). As a result, a viable basis for the comparison of expenditure per pupil figures of regular public school districts with community schools cannot be established. On the other hand, in comparing the demographic makeup of the school districts it makes sense to include all of the students who reside in a district in the analysis whether they attend their public school district or a community school. The inclusion or exclusion of factors in the base of the analysis is therefore a function of the given statistic and whether or not it makes sense for the calculations to include or exclude the data. Every variable on the report is fully defined here and information on what goes into its calculation is provided.

Consequently, some district data and statewide averages on this document may differ from the data reported through other publications ODE releases if those statistics are calculated with community schools, joint vocational schools or other educational entities included in the analysis. The purpose of the District Profile Report is to provide a user friendly and easy to use analytical tool to evaluate statistical characteristics of each public school district in the context of its similar school districts and the state as a whole to show how a typical public school district in the state fairs with respect to each statistic. The user is also cautioned that for practical reasons and legal requirements there are various ways of defining some variables depending on the contexts in which the variables are utilized, so it is important to pay particular attention to the definitions provided here in this report to avoid confusion. For example, school district enrollment is defined differently in terms of its components for use in different contexts. The head count of students for instance, shows the count of individual students taken at a certain point in time. The head count does not distinguish students based on their full time equivalency (FTE) and as a result each student is counted in whole in grades K to 12. This would be a good measurer therefore for the size of a school districts in terms of its enrollment. For funding calculation purposes however, the headcount would not be a good measure as in certain cases students do not attend full time, e.g. kindergarten students who attend half day. Consequently, for many variables there are more than one definition shown in different reports and every user of this document is strongly urged to read the definitions here before examining the data.

In cases where school district data could not be compiled or was irrelevant, an ‘NA’ is used to indicate the inapplicability of the data. Also, please note that in an attempt to improve our customer service by facilitating better use of technology, we have generated the updated District Profile Report in two formats: An Excel format and a text format. Both sources provide the same information. The Excel format allows the user to simultaneously compare a school district’s data with 3 other districts in addition to the statewide and similar districts averages. This format also provides for access to a downloadable Excel file for those users who need to do analytical work with the data.

The Excel formatted report contains 4 worksheets as follows:

1. The first worksheet labeled “District Profile Report” gives a list of various statistics for a given school district combined under 7 groupings of Demographic Data, Personnel Data, Property Valuation and Tax Data, Local Effort Data, Expenditure per Pupil Data, Revenue by Source Data and District Financial Status data from the Five Year Forecast file. There are six columns of data in this worksheet. The first 3 columns provide statistics for each data element for the district of choice, similar districts averages and statewide averages. There are 3 additional columns on this worksheet that enable the user to look at the statistics of 3 other school districts simultaneously for comparison with the main district. To choose the main school district, please use the dropdown box in the title of the worksheet. Once you select a district the first 3 columns of the worksheet will be populated with data for the district as well as data for similar districts and statewide averages. By clicking in the cell below the Comparison Districts 1, 2 and 3 labels you can choose 3 additional school districts to look at simultaneously.
2. The second worksheet labeled “District Data” gives a downloadable file of the school districts’ data.
3. The third worksheet labeled “Similar Districts Data” gives a downloadable file of the similar districts averages.
4. The fourth worksheet labeled “Statewide Data” gives the statewide averages for every statistic on the report.

Questions about the District Profile Report should be directed to:

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**The variables and their definitions are as follows:**

**A - Demographic Data**

1. ***School District Area Square Mileage*** reflects the size of the school district in square miles. Data Source: Transportation file compiled based on FY19 ridership and FY18 expenditure data.
2. ***District Pupil Density*** shows the number of all K-12 resident public school students per square mile. For this calculation the FTE count of K-12 students used for state funding calculation is divided by the square mileage of the school district. The enrollment figure in this case is inclusive of all resident public school students whether they receive their educational services at the district of residence or at a joint vocational school or a community school or any other entity. Source: FY19 Transportation file and fiscal year 2019 FTE ADM file. Please keep in mind that for transportation funding purposes we calculate a pupil density based on parameters that do not necessarily yield the same result as we obtain here. District pupil density as used in the District Profile Report, is meant to show the degree of dispersion of the overall student population; a more comprehensive measure than the one typically used in transportation funding calculation.
3. ***Total Average Daily Membership (ADM)*** is the FTE number of public school students residing within a school district’s boundaries or non-resident students who are eligible to attend the district. This number includes students in all grade levels (K-12), including special needs and career tech education students as well as students attending joint vocational schools (JVS), community schools and those resident students who participate in the open enrollment program. This is the FTE of public school students extracted throughout most of the school year and finalized at the end and is used as the basis of the state funding calculation. Prior to FY15, for state funding purposes the count of students taken during the first full week of October in the school year was used. Data Source: Fiscal Year 2019 Final #1 Foundation Funding Payment File.
4. ***Total Year-end Enrollment*** shows the number of public school students in grades K-12 plus preschool handicapped students attending school buildings in the district at any point during the course of the school year on FTE basis. Students included in this count are students in attendance who could be residents of the district or may reside in another district but receive their educational services from the district.  This count only reflects the students who are in attendance at any of the school buildings in the district.  This would include, in addition to the resident students, all of the non-resident students who attend a building in the district through open enrollment, students who attend a conversion community school (one that is created and sponsored by a public school district), students who attend a joint vocational school or an education service center for the portion of the time that they attend a building in the public school district.  Students in this count could be regular students as well as students with special needs and those participating in career tech programs. Data Source: 2019 Report Card file
5. ***Asian Students as Percent of Total Students*** shows the number of public school students of that racial background as a percent of total public school students. Data Source: 2019 Report Card file.
6. ***Pacific Islander Students as Percent of Total Students*** shows the number of public school students of that racial background as a percent of total public school students. Data Source: 2019 Report Card file.
7. ***Black Students as Percent of Total Students*** shows the number of public school students of that racial background as a percent of total public school students. Data Source: 2019 Report Card file.
8. ***American Indian or Alaskan Native Students as Percent of Total Students*** shows the number of public school students of that racial background as a percent of total public school students. Data Source: 2019 Report Card file.
9. ***Hispanic Students as Percent of Total Students*** shows the number of public school students of that racial background as a percent of total public school students. Data Source: 2019 Report Card file.
10. ***White Students as Percent of Total Students*** shows the number of public school students of that racial background as a percent of total public school students. Data Source: 2019 Report Card file.
11. ***Multiracial Students as Percent of Total Students*** shows the number of public school students of that racial background as a percent of total public school students. Data Source: 2019 Report Card file.
12. ***Percent of Disadvantaged Students***is a measure that indicates the portion of the total student population that is identified as disadvantaged. This is a student based indicator that reflects the portion of a district’s student population that meets any of the following conditions:
13. Students who are known to be eligible to receive free or reduced-price lunches; a program through the United States Department of Agriculture (U.S.D.A) National School Lunch Program. Eligibility for free or reduced-price lunch can be determined through a variety of methods including electronic direct certification process or completion by a parent or guardian of a free and reduced-price lunch application. A student with an approved application on file for a free or reduced-price lunch is qualified to be reported to ODE as economically disadvantaged.
14. Students who have not submitted an application for free or reduced-price lunch or who have not been directly certified as eligible but reside in a household in which a member (e.g. sibling) is known to be eligible for free or reduced-price lunch via an approved application or through direct certification.
15. Students who are known to be recipients of or whose guardians are known to be recipients of public assistance. A source for determining whether a student’s family is receiving public assistance is the Education Monetary Assistance Distribution (EMAD) system.
16. Students whose parents or guardians have completed a Title I student income form and meet the income guidelines specified.

Also, some districts have opted for the federal Community Eligibility Program (CEP) that enables eligible school districts to identify all or nearly all of their students as disadvantaged in order to remove the stigma associated with identifying a need for school lunch and breakfast. Data Source: 2019 Report Card file.

1. ***Percent of Students with Limited English Proficiency*** shows the percent of public school students who are identified as limited English proficient. The term “limited English proficient” refers to those students whose native or home language is other than English, and whose current limitations in understanding, speaking, reading or writing English inhibit their effective participation in a school’s educational program. Data Source: 2019 Report Card file.
2. ***Percent of Students with Disability*** shows the percent of the public school students in attendance at a district who have an individualized education plan (IEP) due to a handicapping condition and who require special assistance. Data Source: Fiscal year 2019 Report Card file.

**B – Personnel Data**

1. ***Classroom Teacher Average Salary*** shows the average salary of all FTE classroom teachers. Data Source: EMIS.
2. ***Percent of Teachers with 0-4 Years of Experience*** shows the percent of classroom teachers with 4 years of experience or less. Data Source: EMIS.
3. ***Percent of Teachers with 4-10 Years of Experience*** shows the percent of classroom teachers with more than 4 but less than 10 years of experience. Data Source: EMIS.
4. ***Percent of Teachers with 10+ Years of Experience*** shows the percent of classroom teachers with at least 10 years of experience. Data Source: EMIS.
5. ***FTE Number of Administrators***shows the FTE number of administratorsincluding the following positions with their respective position codes:
6. Administrative Assistants (position code 101)
7. Deputy Superintendent (position code 103)
8. Assistant Principal (position code 104)
9. School Principal (position code 108)
10. Superintendent (Position code 109)
11. Supervisor/Manager (position code 110)
12. Treasurer (position code 112)
13. Coordinator (position code 113)
14. Education Administration Specialist (position code 114)
15. Director (position code 115)
16. Community School Administrator (position code 116)
17. Other Officials/Administrators (position code 199)

Data Source: EMIS.

1. ***Administrators Average Salary*** is the average salary of all personnel in administrative positions as identified in number 19 above. Data Source: EMIS.
2. ***Pupil Administrator Ratio*** is the ratio of all resident public school students to the number of administrators. For this calculation total ADM as defined in number 3 above, less 80% of JVS students, was divided by the number of administrators. The reason 80% of JVS students is removed from the ADM base is that JVS students receive most of their services from the JVS of their attendance and the school district of residence provides only limited services to these students (e.g. transportation). For foundation funding purposes the law presently requires resident districts to receive 20% of the full funding for these students and therefore the same 20% was applied to the calculation of this measure. Data Source: EMIS & Fiscal Year 2019 Final #1 Foundation Funding Payment File.

**C – Property Valuation and Tax Data**

1. ***Assessed Property Valuation Per Pupil*** is the total unadjusted assessed property valuation for tax year 2018 (fiscal year 2020) divided by the total ADM for fiscal year 2019. The one-year lag between the numerator and the denominator of this calculation is due to the data availability timing. Data Source: Ohio Department of Taxation Tax Year 2018 DTE-13 Source & Fiscal Year 2019 Final #1 Foundation Funding Payment File.
2. ***Residential and Agricultural Real Property Valuation as Percent of Total*** shows the percent of total assessed property valuation in a district that is identified as residential or agricultural real. Data Source: Ohio Department of Taxation Tax Year 2018 DTE-13 Source.
3. ***All Other Real Property Valuation as Percent of Total*** shows the percent of total assessed property valuation in a district that is identified as commercial, industrial and mineral real or railroad. Data Source: Ohio Department of Taxation Tax Year 2018 DTE-13 Source.
4. ***Public Utility Tangible Valuation as Percent of Total*** shows the percent of total assessed property valuation in a district that is identified as public utility tangible. Source: Ohio Department of Taxation Tax Year 2018 DTE-13 Source. Am. Sub. HB66 of the 126th General Assembly, Sections 5751.20 to 5751.22 provided for the complete phase-out of taxes on general tangible personal property of businesses, telephone and telecommunications companies and railroads by means of a phase-out of the assessment rate of these properties over a period of time starting in tax year 2006 (FY08) and ending in tax year 2011 (FY13). The provisions of this law called for a complete elimination of taxes on general business and railroads by tax year 2009 while the taxes on telephone and telecommunications properties were phased out completely by tax year 2011. There is no longer any information provided on general tangible personal property taxes, once a source of local property tax revenue for school districts in the state of Ohio. Data Source: Ohio Department of Taxation Tax Year 2018 DTE-13 Source.
5. ***Business Valuation as Percent of Total*** shows the percent of the total assessed property valuation in a district that is identified as business property. Business property in this context is the combination of all non-residential-non-agricultural real and all public utility tangible properties. Data Source: Ohio Department of Taxation Tax Year 2018 DTE-13 Source.
6. ***Per Pupil Revenue Raised by One Mill*** is a measure of property wealth, which shows the ability of a school district to generate property tax revenue by one mill of taxes. For this calculation total assessed property valuation is divided by total ADM (item 3 above) and is then multiplied by 1 mill. Data Source: Ohio Department of Taxation Tax Year 2018 DTE-13 Source & Fiscal Year 2019 Final #1 Foundation Funding Payment File.
7. ***Total Property Tax Per Pupil*** shows the amount of property taxes a district raises on per pupil basis. For this calculation the total of all property taxes is divided by total ADM (item 3 above). Data Source: Ohio Department of Taxation Tax Year 2018 DTE-14 Source & Fiscal Year 2019 Final #1 Foundation Funding Payment File.
8. ***Rollback and Homestead Per Pupil*** shows the amount of the state property tax reimbursement to school districts on behalf of property tax payers on per pupil basis. Rollback and homestead are tax credits that home owners take advantage of. These credits are comprised of 3 programs as follows:
9. *Homestead Exemption* is a credit program that provides for Ohio senior citizens and permanently and totally disabled Ohioans a reduction in their property tax burden by sheltering some of the market value of their residential home from taxation. The program exempts $25,000 of the market value of the homes of eligible homeowners from taxation. Whereas prior to July 2007 this program was available only to some Ohio homeowners based on their income, it is now available to all who are either 65 and older or are permanently and totally disabled regardless of income.
10. *10% Rollback* is a credit that applies to all real properties in the state not used in business. The 10% Rollback also applies to agricultural real properties as these properties are not considered to be business properties. This credit effectively reduces the property tax bill of eligible real properties by 10%.
11. *2.5% Homestead* is a credit similar to the 10% Rollback except that it is only available to all owner-occupied homesteads without regards to age and whether or not a handicapping condition exists.

In FY19 the total of these reimbursements to all school districts and joint vocational schools amounted to $1,149,168,566. Data Source: Ohio County Auditors.

1. ***OSFC 3-Year Average Income Adjusted Valuation Per Pupil*** is a school district wealth measure provided to the Ohio School Facilities Commission (OSFC) by the Ohio Department of Education (ODE) as the basis for the distribution of the facilities funds to school districts. This measure shows a 3-year average of the income adjusted valuation per pupil calculated for the distribution of what used to be known as the Equity Fund. For the distribution of the facilities funds by the OSFC the law provides for the use of the Equity Fund income adjusted valuation per pupil. The income adjusted valuation per pupil calculated for the current year plus the 2 previous years are averaged out and used to develop a percentile ranking to serve as the basis of the distribution of the funds. Data Source: ODE.
2. ***District Ranking of OSFC 3-Year Average Income Adjusted Valuation Per Pupil***serves as a priority index for state assistance from the OSFC based on the district's annual calculation of the three-year average income adjusted valuation per pupil (item 30 above).  All districts are ranked from the lowest to the highest average income adjusted valuation per pupil expressed in percentiles. A district's percentile ranking determines when the district will be served by the Classroom Facilities Assistance Program (CFAP). Also, for most districts, the portion of the basic project cost paid by the district is equal to its percentile ranking. For example, a district with a ranking of 120 falls in the 20th percentile (120/612 [total number of school districts in the state]) and would pay 20% of the cost of the project and the state would pay the remaining 80%.
3. ***Median Income*** is the median income of the residents of the school districts as reported by the Ohio Department of Taxation. For each district this figure represents the Ohio median income of the residents as reflected on their tax returns. For the statewide and similar district averages the medians of the medians are given. Data Source: Ohio Department of Taxation.
4. ***Average Income*** shows the federal average income per tax return filed by the residents of school districts. The statewide average figure listed on this report reflects the average income of all residents regardless of whether or not they have identified a school district on their tax returns. Data Source: Ohio Department of Taxation.

**D – Local Tax Effort Data**

1. ***Current Operating Millage Including JVS Mills*** shows the total authorized millage for current operating expenses. This includes all the voted millage rates, all the inside millage rates and any JVS and emergency rates. Data Source: Ohio Department of Taxation Tax Year 2018 DTE-14 Source.
2. ***Effective Class 1 Millage Including JVS Mills*** is the total authorized millage adjusted by the HB920 adjustment factor for application to residential and agricultural real values. Data Source: Ohio Department of Taxation Tax Year 2018 DTE-14 Source.
3. ***Effective Class 2 Millage Including JVS Mills*** is the total authorized millage adjusted by the HB920 adjustment factor for application to all non-residential and non-agricultural real values. Data Source: Ohio Department of Taxation Tax Year 2018 DTE-14 Source.
4. ***School Inside Millage*** shows the size of the portion of the first 10 mills, commonly referred to as the inside millage, that goes to primary and secondary education. The inside mills are not voted in by the residents and are not subject to the effects of HB920 adjustment factor. Data Source: Ohio Department of Taxation.
5. ***School District Income Tax Per Pupil*** is the revenue raised from a school income tax levy for operating purposes on per-pupil basis. For this calculation total income tax revenue is divided by the total ADM of the district as defined in item number 3 above. Data Source: Ohio Department of Taxation & Fiscal Year 2019 Final #1 Foundation Funding Payment File.
6. ***Local Tax Effort Index*** is an index that tends to reflect the extent of the effort residents of school districts make in supporting public elementary and secondary education. This index, one of a number of possible measures for evaluating local effort, was initially developed by Mike Sobul of the Division of Tax Analysis of the Ohio Department of Taxation and is calculated in the context of the residents’ ability to pay by determining the relative position of each school district in the state in terms of the portion of residents’ income devoted to supporting public education. For this calculation a four-step process is utilized as follows:
7. In the first step the ratio of any school income tax and class 1 property taxes charged, to federal adjusted gross income is calculated at the district and the state levels.
8. In the second step the median income of the districts’ residents is divided by the statewide median income to get a ratio of the district to the state median income figures.
9. In the third step the district ratio calculated in the first step above is divided by the ratio calculated in the second step to measure the effort in the context of ability to pay.
10. In the final step the ratio calculated in the third step above is divided by the statewide ratio calculated in the first step to determine the relative effort index in the context of the state as a whole.

This effort measure, like others we have experimented with suffers from shortcomings resulting from inherent complexities in data collection, manipulation and availability but in most cases it appears to reasonably reflect voters’ effort in support of elementary and secondary public education. Data Source: Ohio Department of Taxation & Ohio County Auditors.

**E – Expenditure Data**

1. ***Administration Expenditure Per Pupil*** covers all expenditures associated with the day to day operation of the school buildings and the central offices as far as the administrative personnel and functions are concerned. Items of expenditure in this category include salaries and benefits provided to all administrative staff as well as other associated administrative costs. Data Source: Report Card 2019.
2. ***Building Operation Expenditure Per Pupil*** covers all items of expenditure relating to the operation of the school buildings and the central offices. These include the costs of utilities and the maintenance and the upkeep of physical buildings. Data Source: Report Card 2019.
3. ***Instructional Expenditure Per Pupil*** includes all the costs associated with the actual service of instructional delivery to the students. These items strictly apply to the school buildings and do not include costs associated with the central office. They include the salaries and benefits of the teaching personnel and the other instructional expenses. Data Source: Report Card 2019.
4. ***Pupil Support Expenditure Per Pupil*** includes the expenses associated with the provision of services other than instructional that tend to enhance the developmental processes of the students. These cover a range of activities such as student counseling, psychological services, health services, social work services etc. Data Source: Report Card 2019.
5. ***Staff Support Expenditure Per Pupil*** includes all the costs associated with the provision of support services to school districts’ staff. These include in-service programs, instructional improvement services, meetings, payments for additional trainings and courses to improve staff effectiveness and productivity. Data Source: Report Card 2019.
6. ***Total Expenditure Per Pupil*** is the combination of all of the components of expenditure listed above. Data Source: Report Card 2019.

The expenditure figures provided in the report only pertain to the public school districts and do not reflect expenditures associated with the operation of start-up community schools or other educational entities. Only the expenditures of community schools that are sponsored by public school districts (conversion schools) are included in these figures as these community schools are the creations of the sponsoring public school districts and as such the public school districts are responsible for their operations.

Traditionally, the calculation of the expenditure per pupil has been predicated on dividing the total cost of a category of expenditure by the total yearend ADM of the district. In recent years a second approach to this calculation has also been developed in which the ADM base of the calculation is first adjusted based on various measures of need of the students involved. In this manner students who are economically disadvantaged or have special needs or participate in additional educational programs are weighted more heavily than regular students based on the notion that these students require higher levels of investment to be educated. Depending on the context, one of these calculations may be preferred over the other. Historically we have included the unweighted calculation of the per-pupil expenditure on the District Profile Report and to keep the report consistent over time, the updates reflect the same per-pupil calculations. Users can consult the Report Card source on ODE website if they wish to obtain the weighted calculations.

**F – Revenue by Source Data**

1. ***State Revenue Per Pupil*** is the total revenue coming from the state sources on per pupil basis. Data Source: Report Card 2019.
2. ***State Revenue as Percent of Total*** is the total revenue coming from state sources as a percent of total revenue from all sources combined. The state revenue includes rollback and homestead reimbursements. Data Source: Report Card 2019.
3. ***Local Revenue Per Pupil*** is the total revenue coming from local sources on per pupil basis Data Source: Report Card 2019.
4. ***Local Revenue as Percent of Total*** is the total revenue coming from local sources as a percent of total revenue from all sources combined. Data Source: Report Card 2019.
5. ***Other Non-Tax Revenue Per Pupil*** is the total revenue coming from non-local taxes on per-pupil basis/ Source: Report Card 2019.
6. ***Other Non-Tax Revenue as Percent of Total*** is the total revenue coming from non-local tax sources as a percent of total revenue from all sources combined. Data Source: Report Card 2019.
7. ***Federal Revenue Per Pupil*** is the total revenue coming from federal sources on per pupil basis. Data Source: Report Card 2019.
8. ***Federal Revenue as Percent of Total*** is the total revenue coming from federal sources as a percent of total revenue from all sources combined. Data Source: Report Card 2019.
9. ***Total Revenue Per Pupil*** is the total revenue from all sources combined on per pupil basis. Data Source: Report Card 2019.

Revenues from state sources are comprehensive figures. With few exceptions, students are funded at their district of residence, and the revenue data reported here includes state foundation funds received for all students in a district, including those who leave the district to attend a community or STEM school, another traditional public school through open enrollment, or other public and private providers of services to scholarship students. When students leave their district of residence, funds are transferred from the traditional public school to a community school, STEM school, neighboring public district, or scholarship provider and represents an expenditure for the district. Expenditure data excludes these expenses, but the revenue data does not. As the per-pupil revenues are calculated based on a denominator that only includes the counts of students being educated by the public-school districts and a numerator that includes the revenues for students who live in the district but ultimately receive education elsewhere, these per-pupil figures may be inflated based on the number of students in the district who exercise school choice options. Efforts are underway to more appropriately report revenue on a per pupil basis.

1. ***Total Formula Funding Per Pupil*** is the total funding formula calculation divided by the formula ADM. The FY19 formula funding in this context is the funding generated based on the foundation formula promoted by Am. Sub. H. B. 49 of the 132nd General Assembly. This funding is comprised of a number of funding components targeted to various populations of students as follows:
2. Opportunity Grant
3. Targeted Assistance
4. K-3 Literacy Funding
5. Economic Disadvantaged Funding
6. Limited English Proficiency Funding
7. Gifted Education Funding
8. Transportation Funding
9. Special Education Additional Funding
10. Capacity Aid
11. Graduation Bonus
12. Third Grade Reading Bonus
13. Transitional Aid Guarantee Funding
14. Career Technical Education Funding
15. Preschool Special Education Funding
16. Special Education Transportation Funding

Total formula funding is inclusive of all the adjustments and transfers that are typically applied to the calculated funding. The adjustments and transfers include the following:

1. Education Service Center Transfer
2. Open Enrollment Adjustment
3. Community School Transfer
4. STEM School Transfer
5. Scholarship Transfer
6. Other Adjustments

Source: Fiscal Year 2019 Final #1 Foundation Funding Payment File.

1. ***Total Foundation Payment as Percent of Income Tax Liability*** shows the ratio of total formula funding a district receives (as defined in number 55 above) to the contributions of the district to the state General Revenue Fund (GRF) in terms of income tax collections. In addition to the income tax, residents of school districts also pay other state taxes such as the sales taxes; however, since data for these taxes are not compiled by school district they could not be included in the denominator of this calculation. Source: Department of Taxation & Fiscal Year 2019 Final #1 Foundation Funding Payment File.

**G – District Financial Status from Five Year Forecast Data**

1. ***Salaries as Percent of Operating Expenditures*** indicates the percent of the total operating expenditure of the districts that goes to personnel salaries. Source: Fiscal year 2019 Five Year Forecast file.
2. ***Fringe Benefits as Percent of Operating Expenditures*** shows the percent of the total operating expenditure of the districts that goes to provision of fringe benefits such as health insurance and retirement benefits. Source: Fiscal year 2019 Five Year Forecast file.
3. ***Purchased Services as Percent of Operating Expenditures*** shows the percent of the total operating expenditure devoted to the purchase of various services such as food services. Source: Fiscal year 2019 Five Year Forecast file.
4. ***Supplies and Materials as Percent of Operating Expenditures*** shows the percent of the operating expenditures devoted to the purchase of supplies and materials. Source: Fiscal year 2019 Five Year Forecast file.
5. ***Other Expenses as Percent of Operating Expenditures*** shows the percent of the total operating expenditures devoted to other expenses not categorized above. Source: Fiscal year 2019 Five Year Forecast file.

**In Conclusion**

In preparing this report we have made every effort possible to reflect accurate data in a timely manner so that users could have access to the best official data available on school districts. The data elements reported here come from various sources as we have indicated above, including school districts. Should you encounter any data that may appear to be of concern we would appreciate learning about them.

In conclusion I would like to extent my most heartfelt compliments and appreciations to Mr. James Long, Data Manager for the office of Budget and School Funding of the Department for his invaluable assistance in preparing this report.

Please direct your questions to Daria Shams, Senior Policy Analyst, Office of Budget and School Funding of the Ohio Department of Education via [daria.shams@education.ohio.gov](mailto:daria.shams@education.ohio.gov)