

District Profile Report for

	Lake Local SD, Stark	Similar Districts Average	Statewide Average of All Districts	North Canton City SD, Stark	Green Local SD, Summit	Jackson Local SD, Stark	Marlington Local SD, Stark	Field Local SD, Portage	Springfield Local SD, Summit
A - Demographic Data (FY23)									
1 School District Area Square Mileage	27.00	36.10	68.05	15.00	33.00	36.00	91.00	46.00	20.00
2 District Pupil Density	123.67	107.65	95.47	278.17	116.48	164.56	20.67	41.43	83.38
3 Enrolled ADM	3,339.15	3,251.81	2,400.84	4,172.50	3,843.71	5,924.23	1,880.83	1,905.86	1,667.52
4 % of Asian/Pacific Islander Students	0.75%	1.45%	3.23%	1.96%	2.45%	3.90%	NA	2.37%	4.85%
5 % of Black Students	0.42%	2.21%	10.61%	3.41%	3.73%	3.29%	1.96%	4.36%	4.15%
6 % of American Indian/Alaskan Native Students	NA	NA	0.23%	NA	NA	NA	NA	NA	NA
7 % of Hispanic Students	2.46%	3.79%	5.62%	2.64%	1.09%	3.60%	2.35%	2.67%	2.90%
8 % of White Students	92.99%	88.40%	82.35%	85.30%	89.29%	83.70%	89.40%	87.32%	83.72%
9 % of Multiracial Students	3.37%	4.11%	5.07%	6.65%	3.18%	5.50%	5.96%	3.21%	4.15%
10 % of Economically Disadvantaged Students	14.89%	24.51%	43.84%	21.76%	20.42%	18.72%	38.40%	32.40%	51.36%
11 % of English Learners	1.14%	1.30%	3.52%	0.81%	0.71%	1.16%	0.83%	2.27%	2.30%
12 % of Students With A Disability	11.46%	14.30%	15.66%	13.51%	15.48%	12.84%	12.53%	14.27%	21.27%
B - Personnel Data (FY23)									
13 Classroom Teachers' Average Salary	\$68,790.42	\$70,122.14	\$66,399.00	\$66,866.66	\$74,576.60	\$68,967.48	\$60,735.55	\$64,049.45	\$77,758.96
14 % Teachers With 0-4 Years Experience	16.50%	16.15%	19.60%	12.83%	19.48%	18.31%	21.17%	23.97%	4.81%
15 % Teachers With 4-10 Years Experience	13.50%	19.06%	18.45%	19.08%	13.85%	23.55%	18.25%	19.01%	2.88%
16 % Teachers With 10+ Years Experience	70.00%	64.79%	61.95%	68.09%	66.67%	58.14%	60.58%	57.02%	92.31%
17 FTE Number Of Administrators	16.78	23.01	20.85	27.00	24.10	26.00	14.21	11.80	12.00
18 Administrators' Average Salary (See Note Below)	\$106,788.84	\$93,901.29	\$87,381.59	\$104,703.78	\$96,017.12	\$107,551.38	\$77,645.24	\$92,928.56	\$94,212.08
19 Pupil Administrator Ratio	199.00	149.34	119.60	154.54	159.49	227.86	132.36	161.51	138.96
C - Property Valuation And Tax Data									
20 Assessed Property Valuation Per-pupil (TY22)	\$190,603.47	\$238,374.86	\$232,719.46	\$230,106.95	\$253,399.05	\$316,108.51	\$281,513.95	\$288,763.75	\$277,705.74
21 % of Res & Agr Real Property Valuation (TY22)	85.42%	78.88%	74.16%	78.19%	74.76%	70.07%	67.41%	77.28%	71.43%
22 % of All Other Real Property Valuation (TY22)	10.28%	14.83%	14.29%	17.94%	17.99%	25.97%	17.45%	19.58%	25.57%
23 % of Public Utility Tangible Value (TY22)	4.30%	6.29%	11.55%	3.87%	7.25%	3.96%	15.15%	3.14%	3.00%
24 % of Business Valuation (TY22)	14.58%	21.12%	25.84%	21.81%	25.24%	29.93%	32.59%	22.72%	28.57%
25 Per-pupil Revenue Raised By One Mill Property Tax (TY22)	\$190.60	\$238.37	\$232.72	\$230.11	\$253.40	\$316.11	\$281.51	\$288.76	\$277.71
26 Total Property Tax Per-pupil (TY22)	\$5,589.40	\$7,700.44	\$7,046.07	\$8,748.82	\$7,584.93	\$9,180.71	\$7,628.58	\$9,269.28	\$8,319.26
27 Rollback & Homestead Per-pupil (FY23)	\$692.15	\$816.63	\$692.46	\$814.40	\$907.51	\$937.61	\$581.41	\$812.25	\$1,125.14
28 OFCC 3-Year Adjusted Valuation Per-pupil (FY24)	\$159,357.78	\$196,307.24	\$191,996.24	\$198,181.18	\$223,218.44	\$271,002.75	\$243,245.76	\$237,412.49	\$198,205.32
29 District Ranking Of OFCC Valuation Per-pupil (FY24)	244	NA	NA	386	446	517	487	478	387
30 Ohio Median Income (TY21)	\$44,874.00	\$45,908.75	\$41,132.59	\$45,333.50	\$47,740.00	\$48,320.00	\$38,353.00	\$43,547.00	\$37,120.00
31 Federal Average Income (TY21)	\$91,523.11	\$83,348.45	\$77,775.69	\$85,972.70	\$90,756.56	\$120,105.34	\$69,883.73	\$70,283.00	\$55,868.77
D - Local Effort Data									
32 Current Operating Millage Excluding JVSD Mills (TY22)	67.10	55.08	47.37	80.70	35.10	43.90	54.90	61.35	45.50
33 Effective Class 1 Millage Excluding JVSD Mills (TY22)	26.79	30.26	27.26	34.36	29.51	28.40	20.59	30.14	29.00
34 Effective Class 2 Millage Excluding JVSD Mills (TY22)	34.58	33.47	32.40	44.79	29.61	28.51	28.10	35.15	30.81
35 Total Permanent Improvement Millage (TY22)	1.50	1.88	1.80	2.40	4.80	1.00	2.00	1.00	2.30
36 Class 1 Permanent Improvement Millage (TY22)	1.02	1.39	1.32	1.70	4.80	1.00	1.08	0.85	0.93
37 Class 2 Permanent Improvement Millage (TY22)	1.27	1.65	1.58	1.92	4.80	1.00	1.51	0.94	1.24
38 School District Income Tax Per-pupil (FY23)	\$0.00	\$127.63	\$796.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39 Local Tax Effort Index (FY23) (See Note Below)	0.7180	0.8165	1.0608	0.8541	0.7325	0.6156	0.7692	0.9486	1.0311
E - Operating Expenditure Per-pupil Data (FY23)									
40 Administration Expenditure Per-pupil	\$1,137.23	\$1,649.12	\$2,083.42	\$1,774.67	\$1,664.30	\$1,250.33	\$1,806.45	\$1,957.72	\$1,540.78
41 Building Operation Expenditure Per-pupil	\$2,270.72	\$2,395.44	\$3,090.23	\$2,407.95	\$2,227.30	\$2,451.74	\$3,160.17	\$2,418.41	\$2,649.75
42 Instructional Expenditure Per-pupil	\$7,494.82	\$7,776.05	\$8,803.30	\$8,402.54	\$8,080.27	\$6,273.42	\$7,793.92	\$6,928.93	\$8,803.26
43 Pupil Support Expenditure Per-pupil	\$754.95	\$858.92	\$956.79	\$839.39	\$854.63	\$847.33	\$676.66	\$720.39	\$1,086.52
44 Staff Support Expenditure Per-pupil	\$553.49	\$349.23	\$501.87	\$462.75	\$376.89	\$690.74	\$813.76	\$319.61	\$915.19
45 Total Operating Expenditure Per-pupil (See Note Below)	\$12,211.21	\$13,028.76	\$15,427.50	\$13,887.31	\$13,203.39	\$11,513.55	\$14,250.95	\$12,345.06	\$14,995.50
F - Revenue By Source Data (FY23)									
46 State Revenue Per-pupil	\$5,844.50	\$4,632.71	\$6,860.50	\$4,473.85	\$4,339.68	\$2,195.85	\$6,728.17	\$4,037.33	\$6,359.88
47 % of State Revenue	47.74%	33.78%	40.46%	31.47%	33.38%	17.32%	42.50%	26.45%	36.48%
48 Local Revenue Per-pupil (See Note Below)	\$4,773.65	\$6,912.03	\$6,903.17	\$7,434.16	\$6,630.37	\$8,365.62	\$6,116.37	\$8,678.73	\$7,305.17
49 % of Local Revenue	38.99%	49.45%	40.30%	52.30%	51.00%	65.98%	38.63%	56.86%	41.91%
50 Other Non-Tax Revenue Per-pupil	\$756.55	\$1,040.68	\$1,196.60	\$1,189.04	\$658.33	\$1,070.09	\$1,035.34	\$1,211.45	\$1,366.75
51 % of Other Non-Tax Revenue	6.18%	7.47%	7.04%	8.36%	5.06%	8.44%	6.54%	7.94%	7.84%
52 Federal Revenue Per-pupil	\$868.19	\$1,275.01	\$2,153.59	\$1,118.56	\$1,371.80	\$1,046.60	\$1,951.81	\$1,336.04	\$2,399.89
53 % of Federal Revenue	7.09%	9.31%	12.19%	7.87%	10.55%	8.26%	12.33%	8.75%	13.77%
54 Total Revenue Per-pupil (See Note Below)	\$12,242.89	\$13,860.44	\$17,113.86	\$14,215.62	\$13,000.19	\$12,678.16	\$15,831.69	\$15,263.54	\$17,431.69
G - District Financial Status From Five Year Forecast Data (FY23)									
55 Salaries As % of Operating Expenditures	58.64%	58.28%	55.92%	61.61%	58.83%	56.21%	53.49%	56.25%	52.84%
56 Fringe Benefits As % of Operating Expenditures	23.41%	22.83%	23.31%	25.91%	26.29%	25.42%	25.35%	22.47%	26.49%
57 Purchased Services As % of Operating Expenditures	13.40%	13.65%	15.02%	8.40%	10.52%	12.98%	15.79%	14.99%	14.49%
58 Supplies & Materials As % of Operating Expenditures	3.68%	3.34%	3.72%	1.92%	3.20%	3.70%	3.45%	3.87%	1.60%
59 Other Expenses As % of Operating Expenditures	0.88%	1.91%	2.03%	2.15%	1.16%	1.68%	1.92%	2.42%	4.58%

Note: The FY2023 District Profile Report, also referred to as the Cupp Report, was released by the Ohio Department of Education & Workforce on December 14, 2023.
Source: [https://education.ohio.gov - Finance & Funding - School Payment Reports - District Profile Reports \(Cupp Report\) - FY2023 District Profile Report](https://education.ohio.gov - Finance & Funding - School Payment Reports - District Profile Reports (Cupp Report) - FY2023 District Profile Report)

Note 18: The way one district compensates administrators can be very different than the way another district compensates their administrators. This comparison most likely is not an "apples to apples" comparison. Refer to Line 40 for a more "apples to apples" comparison of total Administration Expenditure Per-pupil which includes salaries and other expenses.

Note 39: Local Tax Effort is an index that reflects the extent of the effort residents make in supporting public elementary and secondary education. This index is calculated in the context of the resident's ability to pay, in terms of the portion of residents' income devoted to supporting public education. The Local Tax Effort index for Lake LSD ranks 524th out of all 606 school districts in the State of Ohio, which puts Lake LSD in the bottom 14%.

Note 45: The expenditure per pupil presented in this report reflects the unweighted per-pupil approach. The expenditure per pupil reflected on the report card is weighted based on student needs. Based on this FY2023 data, only 50 other districts in the State of Ohio spent less per pupil than Lake LSD. In other words, 555 other districts (92%) in the State of Ohio spent more per pupil than Lake LSD. Please note this figure is for "operating" expenditures only, expenditures classified as "non-operating" are not included, so this is not a total.

Note 48: State property tax reimbursements on behalf of property taxpayers for homestead and rollback tax credits for home owners are reflected in Line 46 as State Revenue.

Note 54: Based on this FY2023 data, only 15 other districts in the State of Ohio receive less Total Revenue Per-pupil than Lake LSD. In other words, 590 other districts (97%) in the State of Ohio receive more Total Revenue Per-pupil than Lake LSD.