

REPORT CARD

A Lakewood City Schools Community Newsletter



JAN. 2025



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Lakewood High School Model UN team members.

Veterans Wall of Honor at LHS dedicated

The Lakewood City Schools and the Lakewood Rangers Education Foundation on Nov. 14 dedicated its Veterans Wall of Honor with a ceremonial ribbon-cutting. The Wall of Honor, located off of the Civic Auditorium lobby, honors our Lakewood graduates and staff members who served in the Armed Forces.

The Wall of Honor room includes a digital touch-pad screen that lists information about Lakewood High School graduates and staff members who have served in the Armed Forces.

The dedication included a breakfast at Ranger Cafe for veterans. It was a touching morning as veterans in attendance shared their pride in serving as well as the deep sacrifices that were endured. The space is open to the public during Civic events.

Lakewood High Model UN team members earn top honors at conference

Lakewood High Model UN team enjoyed a successful Fall Conference held in November at Case Western Reserve University with several team members earning honors from among 533 delegates. Congratulations to:

Shannon Katzenberger: Excellent delegation award, representing the Central African Republic; Mel Diemart and Maya Trempe: Excellent delegation award, representing Cuba; Tarik Ibrisagic and Abbey Kovach: Honorable mention, representing the Czech Republic.

In Model UN, students simulate United Nations committees and debate topics like climate action, gender equality and global health and learn about international relations, diplomacy and current world issues. The LHS team's travel to the conference was made possible by a grant from the Lakewood Rangers Education Foundation.

Take our survey on future of elementary facilities

The District and the Elementary Planning Task Force are seeking the community's input on future considerations for our seven elementary buildings. A declining enrollment trend that has resulted in inequitable class sizes across the District and related negative educational impacts has spurred the administration and Board of Education to consider some possible changes to our elementary buildings. You can take the survey via the QR code or visiting www.lakewoodcityschools.org.



Finance Update from Treasurer Zeman

We are pleased to present the Lakewood City School District's Financial Update for the fiscal year ending June 30, 2024. This report makes our District's finances easier to understand, and is intended to communicate our financial situation in an open and accountable manner.



The Financial Update summarizes the financial activities and operating results reported in the Lakewood City School District's audited Annual Financial Report. The Financial Update is unaudited and presented on a non-GAAP (Generally Accepted Accounting Principle) basis, which primarily deals with full disclosure and segregated funds.

The statement and the pie charts presented on these pages detail the General Fund of the District. The General Fund is the largest fund from which most day-to-day programs and services are provided. For more detailed financial information, including a discussion of key changes in financial data from last fiscal year, our economic condition and outlook, initiatives and accomplishments, please refer to a copy of the Annual Financial Report. You can find the Annual Financial Report posted on the District website (www.lakewoodcityschools.org) upon completion of the audit process (anticipated in January 2025).

The Lakewood City School District is proud of this report and the support offered by the Board of Education in its creation. Ultimately, we would like to thank our citizens for their encouragement in creating a report designed to more adequately address their needs as taxpayers, as well as for the opportunity to serve them. Questions, comments and feedback regarding this report are encouraged. Please do not hesitate to contact me at (216)529-4096 or kent.zeman@lakewoodcityschools.org.

RESOURCES TAKEN IN

	FY 2024
Local Taxes	60.50% \$52,225,688
State Revenue	28.16% \$23,310,054
Federal Revenue	0.50% \$ 434,216
Investment Income	3.99% \$ 3,441,252
Tuition & Fees	3.64% \$ 3,141,945
Recreation Fees & Tuition	1.29% \$ 1,117,672
Interfund Receipts	0.00% \$ -
Miscellaneous	1.92% \$ 1,657,672
Total Revenue & Resources	100.00% \$86,327,011

SERVICES PROVIDED

	FY 2024
Instruction	63.17% \$53,171,184
Pupil Support	7.14% \$ 6,012,857
Instructional Support	4.64% \$ 3,902,079
Board & Administration	8.26% \$ 6,948,584
Business Support	1.05% \$ 885,294
Plant Operations	11.05% \$ 9,302,862
Transportation	0.49% \$ 415,593
Central Support	0.62% \$ 525,400
Civic Auditorium	0.27% \$ 230,354
Recreation	2.12% \$ 1,780,340
Extracurricular	1.18% \$ 992,097
Interfund Expenditures	0.00% \$ 0
Total Expenditures & Services	100.00% \$84,166,644
Revenue & Resources Over Expenditures & Services	\$ 2,160,367

FINANCIAL ADVISORY COMMITTEE

In 2013, the Board of Education created a Financial Advisory Committee to work with the District treasurer, superintendent, and the Board of Education members assigned to the Finance Committee. The purpose of the committee is advisory in nature and to work in a cooperative and collaborative manner in the following areas: review the annual state audit and address any concerns; conduct a pre-audit and post-audit meeting; share business and financial "Best Practices;" review the Five-Year Forecast; and make an annual report to the Board.

The committee is comprised of three citizens who are Lakewood residents appointed by the Board. The Board seeks

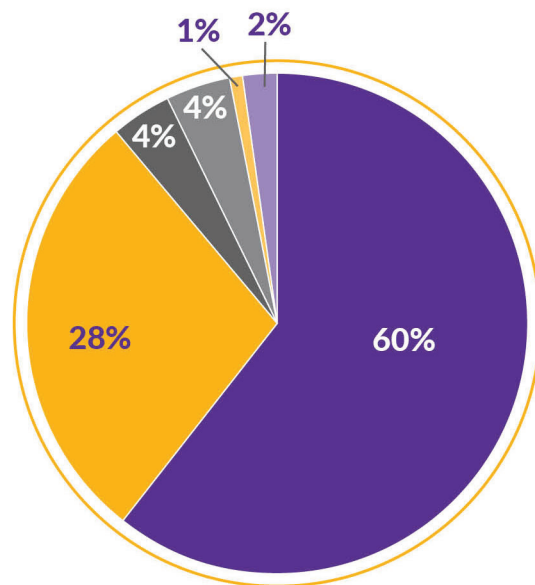
citizens with financial and/or audit experience, such as CPAs, CFOs, CEOs, or bankers. In order to establish a rotation of filling one position each year, the first set of appointments include one member serving three years in length with the other two appointments being one- and two-year terms each.

The committee meets four to five times a year. Meetings dates are posted on the District calendar at www.lakewoodcityschools.org. Meetings are open to the public.

The committee members are community members Ken Foley, Timothy Homan, Kathleen Neal; Board members: Colleen Clark-Sutton and Betsy Shaughnessy; and Treasurer Kent Zeman, Assistant Treasurer Emily Cundiff and Superintendent Maggie Niedzwicki.

Our Revenues and Resources Fiscal Year 2024

Where the General Money Fund Comes From



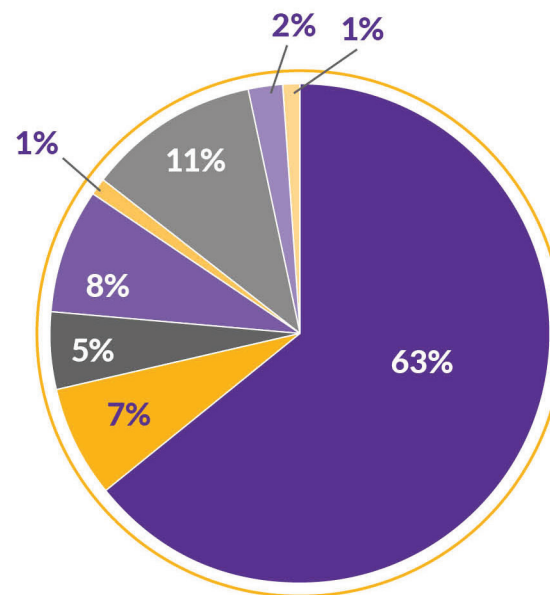
- Local Taxes - 60%
- State Revenue - 28%
- Investment Income - 4%
- Tuition & Fees - 4%
- Recreation fees and Tuition - 1%
- Miscellaneous - 2%

Federal revenue is less than 1%

Total Revenue & Resources: \$86, 327, 011

Our Expenditures and Services Fiscal Year 2024

Where the Money Goes



- Instruction - 63%
- Pupil Support - 7%
- Instructional Support - 5%
- Board & Administration - 8%
- Business Support - 1%
- Plant Operations - 11%
- Recreation - 2%
- Extracurricular - 1%

Civic, Central and Transportation support are less than 1%

Total Expenditures & Services: \$84, 166, 644

Definitions:

Revenues & Resources

Local Taxes is the largest revenue source for the District and is comprised of residential, commercial (retail), industrial (manufacturing), and public utilities taxes paid by the property owners.

State Revenue is comprised of state per pupil aid (approximately \$4,108 per pupil) and property tax relief reimbursement (better known as Homestead and Rollback). The Rollback reimbursement was eliminated for any issues approved after September 2013.

Federal Revenue is comprised of funds received relating to technology reimbursements (E-Rate) and Medicaid reimbursements relating to federal programs.

Investment Income funds are derived from the investment of available funds in excess of the monthly cash flow requirements.

Tuition & Fees relates to receipts generated by tuition received from other districts the Lakewood City Schools is required to educate (i.e, the West Shore Career-Technical District), student school fees and pay to participate fees.

Recreation Fees & Tuition relates to receipts generated by Lakewood Community Recreation

and Education for the activities and programs offered throughout the year.

Interfund Receipts are comprised of internal transactions within the District that are directly offset by Interfund Expenditures.

Miscellaneous funds are made up of service agreements, building rentals, lease agreements, etc. (e.g. naming rights for First Federal Lakewood Stadium and First Federal Community Fitness Center and Track).

Expenditures & Services:

Instruction is the largest expenditure category and relates to the direct instruction of our students. Students are directly impacted by the expenditures in this category.

Pupil Support areas comprise all counseling services, health/safety monitors, health aides, nurses, speech, hearing, occupational therapy, physical therapy, psychological services and pupil accounting services.

Instructional Support costs include library services, curriculum development, staff training and licensed professional development committee.

Board & Administration costs represent those of the administration and Board of Education's

operation of the District. Also included in this category is school building secretarial support and financial services, such as payroll, accounts payable and receivable, auditing, budgeting and reporting and data processing.

Business Support costs include business services such as copier expenditures.

Plant Operation expenditures relate to the safe and efficient environment of the school including building maintenance, grounds and custodial services and utilities.

Transportation expenditures relate to providing transportation for students with disabilities who live in the Lakewood City School District.

Central Support expenditures include administrative technology services.

Civic expenditures include operation costs associated with the Lakewood Civic Auditorium.

Recreation expenditures account for the operations of the Lakewood Community Recreation and Education Department for the adult and youth programs provided to the residents of the City of Lakewood.

Extracurricular expenditures account for the salaries, benefits, and supplies for club and athletic related activities.

The Lakewood Board of Education

Nora Katzenberger, President
Betsy Bergen Shaughnessy, Vice President
Michael J. Callahan, Member
Colleen Clark-Sutton Member
Lisa Dopman, Member

Administration

Maggie Niedzwiecki, Superintendent
Kent Zeman, Treasurer

All courses and programs offered by the Lakewood City Schools and the West Shore Career-Technical District are without regard to race, color, religion, national origin, creed, gender, marital status, disability or age in its educational programs, activities, employment policies or admission policies as required by Title IX of the Education Amendments of 1972 and Section 504 of the Rehabilitation Act of 1973. The district provides equal access to Boy Scouts and other designated groups. Jeffrey Schlade serves as Title IX Coordinator and Lisa Bruening as 504 Officer.

Board of Education
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Vision Of A Lkwd Ranger: Exploring New Cultures



International Culture Club members have fun making Filipino cookies at a recent meeting.

New English Learner teacher Kara Sease is leading a new club at Garfield Middle School called the International Cultures Club. The club helps students explore and celebrate cultures from around the world. Last week, the club celebrated Filipino Heritage Month by making Filipino ube cookies (made with purple yams). The students had a blast mix, stirring and getting their hands sticky with dough!



In the future, Sease plans to have students learn some basics of some different languages, explore music from different cultures, among other ideas. The club is a fantastic way to help build our students' Vision of a Lakewood Ranger competency of global awareness.

No School Days

Jan. 20: Martin Luther King, Jr. Day
Feb. 17: Presidents' Day
March 31: Professional Day for staff

Lakewood Project Concert set for Jan. 25

Join The Lakewood Project as it pays tribute to women who rock! The "Just a Girl - Music by Women Who Rock" concert is set for Saturday, Jan.25 at the Civic Auditorium and will feature music by Fleetwood Mac, Blondie, Cyndi Lauper, Pat Benatar, Stevie Nicks, The Bangles, Lady Gaga, Taylor Swift, Heart, Joan Jett and the Blackhearts and more. This is a great way to spend a Saturday night with your family. Enjoying music, singing and dancing and celebrating our electric rock orchestra, The Lakewood Project!

Recreation Department Update: Winter programming ready to roll

FALLING INTO WINTER: Adult and youth basketball seasons tip off this month, pickleball is expanding programming into the weekends and our adult/youth tap/ballet/dance is moving to the high school. Warm up by joining our Fitness Facility or walk on our indoor track. Get

involved by becoming a volunteer youth coach. We need seasonal workers for event staff, field supervisors, scorekeepers and more. Contact us today!

WINTER BROCHURE: Our winter brochure is out! Check it out at www.recreation.lakewood-cityschools.org. Registration is

open for residents; non-resident registration opens Jan. 13.

IMPORTANT DATES:

March 4: Summer Camp Registration Opens

March 31: Youth Baseball/Softball Registration Deadline

April 5: Purple & Gold Classic

CELEBRATING 100 YEARS: We are celebrating our 100th anniversary this year! Thanks to Lakewood City Schools for giving us a home and to our community for allowing us to provide quality, "something for everyone" programming to all of you!