

PAFR

POPULAR ANNUAL FINANCIAL REPORT

For the year ending June 30, 2019



MANFIELD
CITY SCHOOL DISTRICT



TO THE CITIZENS OF THE MANSFIELD CITY SCHOOL DISTRICT,

We are pleased to present the **Mansfield City School District's (the "District") Popular Annual Financial Report (PAFR)** for the year ending June 30, 2019. This report offers a reader-friendly overview of the District's general operating activities and key financial data and trends.

The PAFR is prepared on the cash-basis of accounting, which differs from financial information prepared in accordance with generally accepted accounting principles (GAAP). The information presented is unaudited and has been compiled by the District for purposes of this informational report. Annually, the District prepares financial statements in accordance with GAAP which are subject to an annual audit and available at www.auditor.state.oh.us.

The PAFR focuses on the District's General Fund. The General Fund is the chief operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund. The most significant items not reported in the General Fund include debt issuances, principal retirement on debt and permanent improvements.

Please contact me at (419) 525-6400 or email Kuehnle.robert@mansfieldschools.org if you have questions or comments about this report.

Respectfully submitted,



Robert Kuehnle
Treasurer

MANSFIELD CITY SCHOOL DISTRICT

*Focused on student learning;
building tomorrow's dreams.*



BOARD OF EDUCATION MEMBERS & ADMINISTRATION

FRONT ROW (L-R)

Sheryl Weber
Renda Cline
Judy Forney

BACK ROW (L-R)

Stan Jefferson (Superintendent)
Chris Elswick
Gary Feagin
Robert Kuehnle (Treasurer)

REVENUES AND RESOURCES OVER EXPENDITURES AND SERVICES

The Financial Activity Statement below is shown on a cash-basis for the District's General Fund. This type of schedule, known in accounting terms as the income statement, provides a summary of the receipts and resources received by the District compared to the disbursements and services provided by the District.

RECEIPTS & RESOURCES

(shown in thousands)

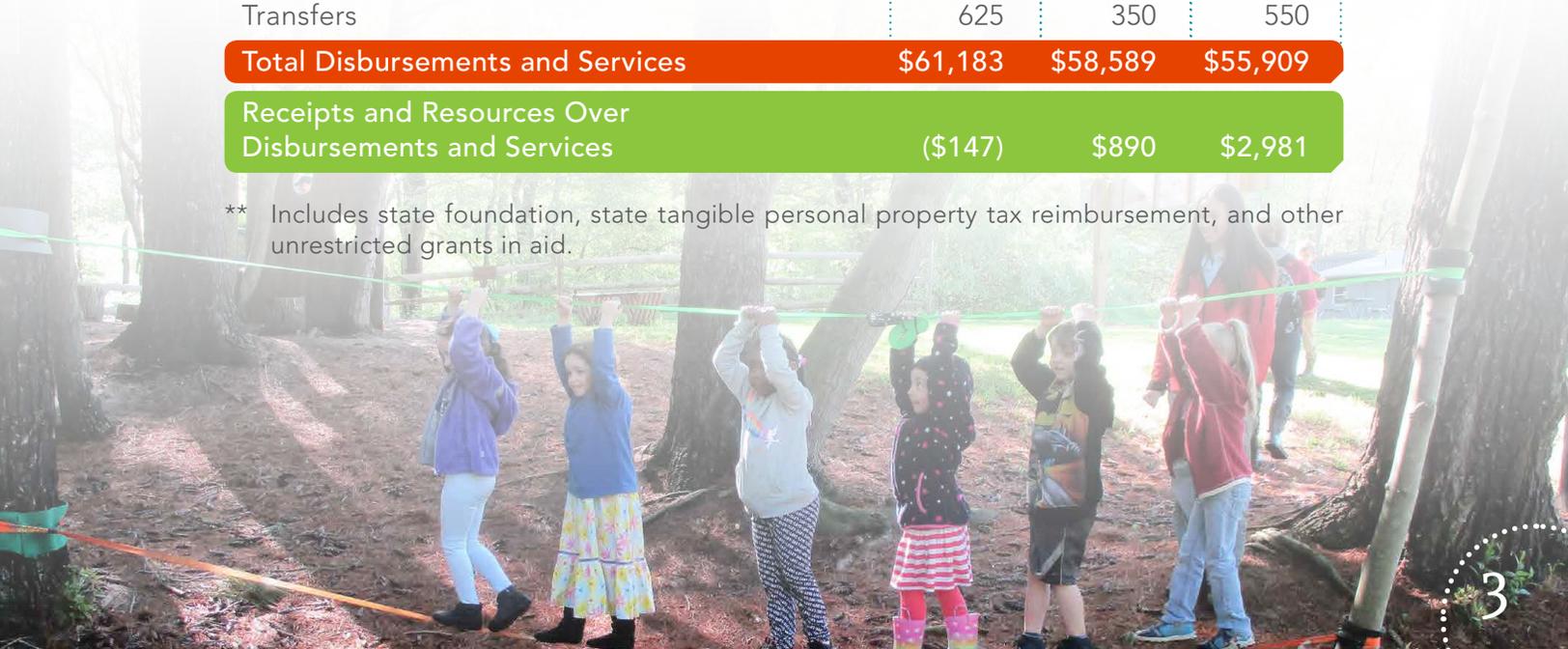
	FY19	FY18	FY17
Property Taxes	\$16,666	\$16,888	\$16,882
Unrestricted State Aid**	34,466	33,589	33,301
Restricted State Aid	2,282	2,417	3,104
Property Tax Allocation	4,222	3,525	2,450
All Other Revenues	3,400	3,058	3,153
Total Receipts and Resources	\$61,036	\$59,477	\$58,890

DISBURSEMENTS & SERVICES PROVIDED

(shown in thousands)

	FY19	FY18	FY17
Instruction	\$40,383	\$38,877	\$37,377
Pupil Support	4,137	3,747	3,049
Instructional Staff Support	444	452	452
Board/Administration/Fiscal/Business	5,976	5,532	5,203
Plant Operation	4,038	3,894	3,607
Transportation	2,769	2,556	2,472
Central Support	1,317	1,468	1,311
Extracurricular	630	591	571
Non-instructional services	219	229	184
Facilities Acquisition and Construction	127	91	336
Principal	455	715	690
Interest	63	85	107
Transfers	625	350	550
Total Disbursements and Services	\$61,183	\$58,589	\$55,909
Receipts and Resources Over Disbursements and Services	(\$147)	\$890	\$2,981

** Includes state foundation, state tangible personal property tax reimbursement, and other unrestricted grants in aid.



Our Disbursements and Services DEFINITIONS

INSTRUCTION is the activities directly dealing with the teaching of pupils or the interaction between teacher and pupil. Includes aides or classroom assistants of any type, who assist in the instructional process. Technology used by the students is also included here.

PUPIL SUPPORT is the activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process. This includes guidance services, health services, psychological services and support services for students with disabilities.

INSTRUCTIONAL STAFF SUPPORT is the activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.

BOARD/ADMINISTRATION/FISCAL/BUSINESS are those activities concerned with establishing and administrating policy in connection with operating the school district. This function includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, auditing and fiscal services rendered by persons in the treasurer's office.

PLANT OPERATION are those activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. This includes activities of maintaining safety in buildings, on the grounds and in the vicinity of the schools.

TRANSPORTATION are those activities concerned with the conveyance of individuals to and from school, as provided by state law. It includes transportation to school activities and between home and school.

CENTRAL SUPPORT those activities, other than general administration, which support each of the other instructional and supporting services programs including planning, research, development, evaluation, information staff, statistical, and data processing services.

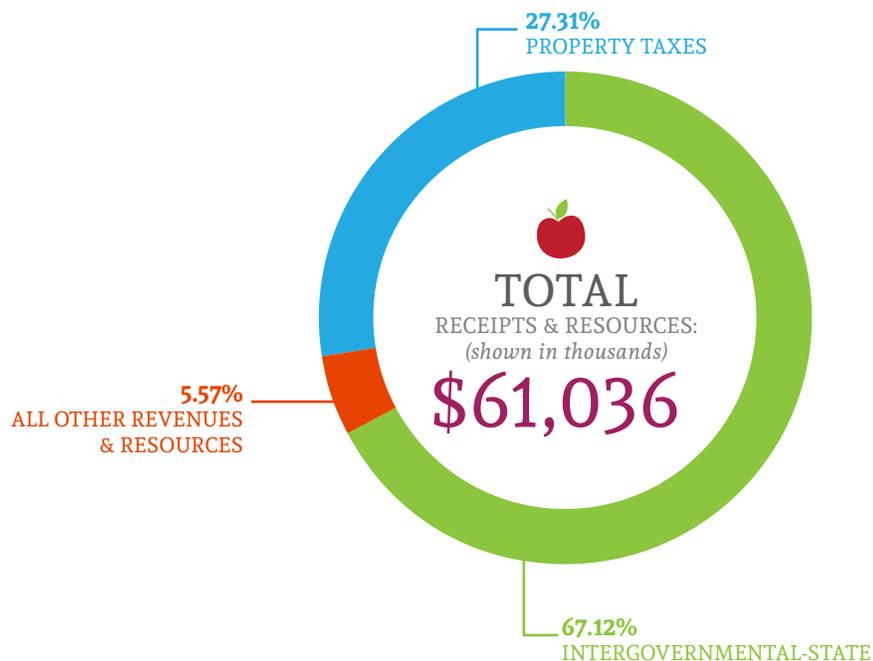
EXTRACURRICULAR are student activities under the guidance or supervision of qualified adults which are designed to provide opportunities for pupils to participate in such experiences on an individual basis at school events or public events.

NON-INSTRUCTIONAL SERVICES are those activities concerned with providing non-instructional services to students, staff or the community. Also includes providing certain services to other school districts.

FACILITIES ACQUISITION AND CONSTRUCTION are those activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, initially installing or extending service systems and other built-up equipment, and improving sites.

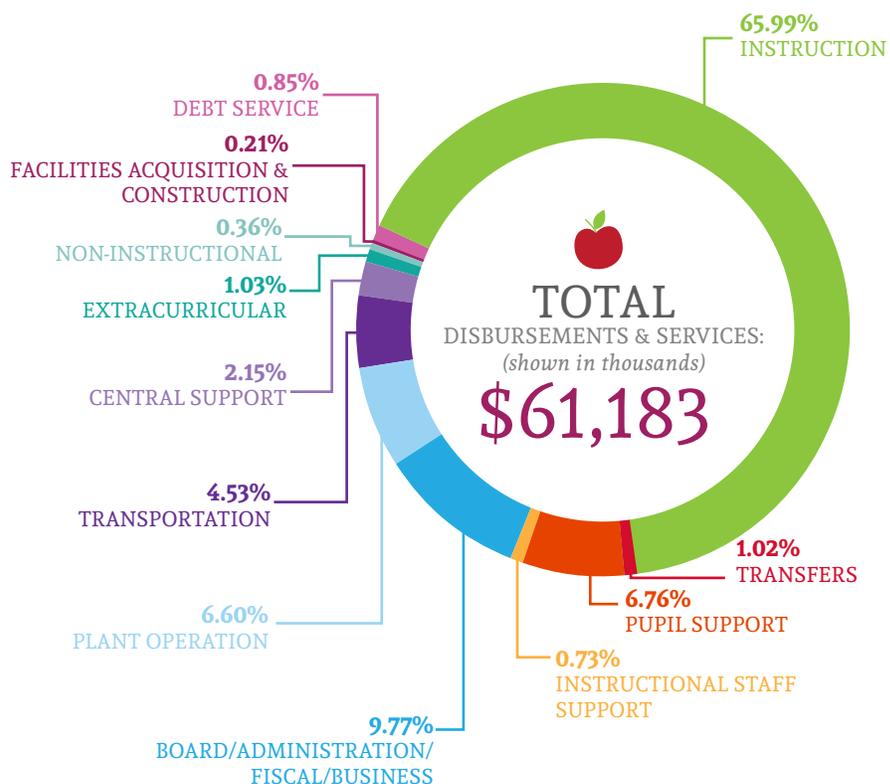
GENERAL FUND RECEIPTS AND RESOURCES

The graph below displays the cash-basis receipts and resources for the General Fund for fiscal year 2019.



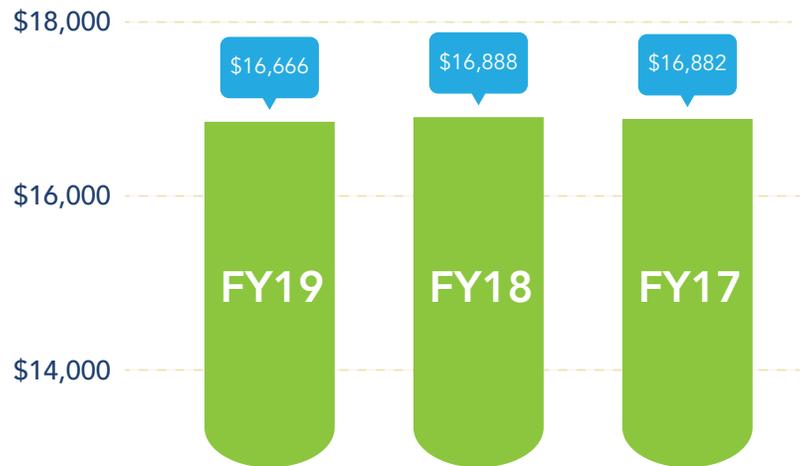
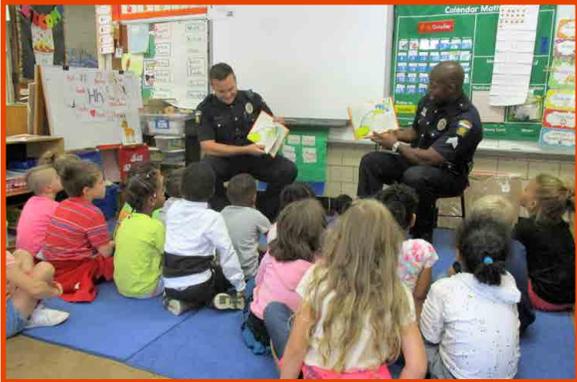
GENERAL FUND DISBURSEMENTS AND SERVICES PROVIDED

The graph below displays the cash-basis disbursements and services provided for the General Fund for fiscal year 2019.



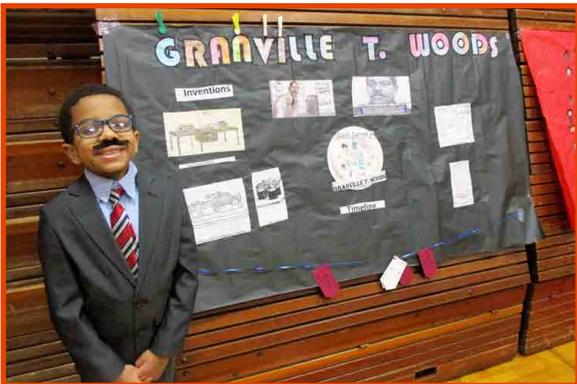
PROPERTY TAXES

To the right is a graph depicting the amount of cash collections received by the District from real and personal property taxes. Property taxes provide a majority of the local revenue to operate and maintain our schools. Amounts shown in thousands.



STATE FUNDING

The chart below depicts the cash receipts for the District's General Fund from the State of Ohio. Monies received from the state are critical in running a fiscally solvent school district. The three primary components of State revenues are (1) unrestricted State Aid consisting of State Foundation which is a formula calculation based upon student enrollment and (2) property tax allocations which include Homestead and Rollback payments which represent the portion of the tax bill paid by the State instead of the taxpayer, and (3) Restricted State Aid. Amounts shown in thousands.



UNBUNDLING THE TAX RATE

All tax rates for the District except inside millage are reduced as valuations increase. In accordance with House Bill 920, as property valuations increase during the triennial update and reappraisal periods, the voted millage is reduced in order to generate the same amount of tax revenue for the District as was received when each levy was initially approved by the voters. The chart to the right shows the difference in the District's "Gross" or voted tax rates, as compared to the "Effective" rates, which are what is being collected. The rates below are for the 2018 tax year collected in 2019.

Tax Burden on Homeowners

Type	Gross Rate	Effective Rate
Inside-Operating	4.40	4.40
Voted - Operating	41.75	20.14
Site Acquisition	0.40	0.40
Emergency	20.40	20.40
Permanent Improvement	3.50	2.73
Bond Retirement	3.10	3.10
Total Rates	73.55	51.17

ASSESSED VALUES OF REAL PROPERTY

Collection Year	Agricultural/ Residential	Public Utility Personal	Total
2019	\$355,266,960	\$35,066,810	\$390,333,770
2018	\$367,997,840	\$33,013,760	\$401,011,600
2017	\$354,167,310	\$26,923,980	\$381,091,290

OPEN ENROLLMENT (OE) AND COMMUNITY SCHOOL IMPACT

Year	Open Enrollment In	Student FTE* OE In	Open Enrollment Out	Student FTE* OE Out	Net Open Enrollment Loss	Community School Loss	Total Annual Loss
2018-2019	\$977,230	165	\$(3,347,499)	582	\$(2,370,269)	\$(7,918,465)	\$(10,288,734)
2017-2018	\$1,014,892	170	\$(3,094,704)	531	\$(2,079,812)	\$(6,811,717)	\$(8,891,529)
2016-2017	\$768,423	131	\$(3,032,254)	532	\$(2,263,831)	\$(7,562,820)	\$(9,826,651)

TAX COMPARISON

Our effective tax rates as compared to neighboring districts

School	Tax Rates
Mansfield CSD	51.17
Ontario LSD	38.44
Lexington LSD	37.96
Madison LSD	36.07
Lucas LSD	34.42
Shelby CSD	31.22
Plymouth LSD	28.31
Clearfork Valley LSD	25.72

ECONOMIC DISADVANTAGED COMPARISON

Percentage of students in poverty compared to neighboring districts

School	Percentage of Students in Poverty
Mansfield CSD	84.98
Ontario LSD	37.85
Lexington LSD	25.15
Madison LSD	61.82
Lucas LSD	25.61
Shelby CSD	47.59
Plymouth LSD	46.32
Clearfork Valley LSD	33.88

2018–2019

DISTRICT ACCOMPLISHMENTS



The Mansfield Middle School Flagway math game team placed fourth in the national tournament in Washington, D.C., competing against 10 schools from Chicago, Boston and Cambridge, Mass.



The Mansfield Senior High School Class of 2019 earned \$3,008,176 in post-secondary scholarships.



Malabar Intermediate School received a state School Quality Improvement Grant to establish a school-based health care clinic for services to students and families.



Twelve Mansfield City Schools students in grades 3 through 7 earned perfect scores on spring state mathematics and science tests.



For the third consecutive year the Mansfield City Schools treasurer's office received the Certificate of Excellence in Financial Reporting from the Association of School Business Officials and the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.



The district's 2019 state report card showed improvement in three key components: achievement gap closing, student academic growth, and graduation.



A record 255 Sherman Elementary School students in kindergarten through third grade read at least 100 books during the school year.



Mansfield City Schools was awarded a five-year 21st Century Community Learning Centers grant to provide after-school tutoring and learning opportunities for middle school students.



Entries by five Mansfield Senior High School visual arts students were among the top 75 from 11,500 entries judged statewide in the annual Ohio Governor's Youth Art Exhibition. Entries by three other Senior High artists were among the top 225 in the state.



A project developed by Mansfield Senior High School's Career Technology networking and cybersecurity class was one of five Ohio finalists in the \$2 million Samsung 2018 Solve for Tomorrow Contest.



MANSFIELD

CITY SCHOOL DISTRICT

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